

Technical Supplement  
*to the 2026 Budget*

*Appendix*



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# President's Budget: Volumes and Documents



## GENERAL NOTES

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

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# TABLE OF CONTENTS

Page

## DETAILED BUDGET ESTIMATES BY AGENCY

Explanation of Estimates .....	1
General Provisions Government-Wide .....	7
Legislative Branch .....	13
Judicial Branch .....	51
Department of Agriculture .....	65
Department of Commerce .....	187
Department of Defense—Military Programs .....	225
Department of Education .....	241
Department of Energy .....	275
Department of Health and Human Services .....	325
Department of Homeland Security .....	401
Department of Housing and Urban Development .....	461
Department of the Interior .....	501
Department of Justice .....	595
Department of Labor .....	637
Department of State and Other International Programs .....	671
Department of Transportation .....	749
Department of the Treasury .....	821
Department of Veterans Affairs .....	879
Corps of Engineers—Civil Works .....	919
Other Defense—Civil Programs .....	935
Environmental Protection Agency .....	945
Executive Office of the President .....	965
General Services Administration .....	981
National Aeronautics and Space Administration .....	997
National Science Foundation .....	1007
Office of Personnel Management .....	1013
Small Business Administration .....	1023
Social Security Administration .....	1035
Other Independent Agencies .....	1043

## OTHER MATERIALS

Amendments to and Revisions in Budget Authority .....	1165
Advance Appropriations .....	1167
Financing Vehicles and the Board of Governors of the Federal Reserve .....	1169
Government-Sponsored Enterprises .....	1171
Index .....	1177
Contributors .....	1213



# DETAILED BUDGET ESTIMATES



## DETAILED BUDGET ESTIMATES

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

### ARRANGEMENT

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

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

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

- general fund accounts;
- special fund accounts;
- public enterprise revolving funds;
- intragovernmental revolving funds and management funds;

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

—trust funds; and

—trust revolving funds.

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

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

The following table indicates the location of all general provisions. The first column of the table lists the most recently enacted appropriations and the major agencies responsible for programs funded by each Act. The second column provides the location of the general provisions that apply to the agencies listed in the first column. The general provisions that are Government-wide in scope (identified as "Departments, Agencies, and Corporations") contained in the Financial Services and General Government Appropriations Act, appear in a separate chapter following this one. The Full-Year Continuing Appropriations and Extensions Act, 2025 (Public Law 119–4) carried forward the programs and activities provided for in 2024 by the Consolidated Appropriations Acts, 2024 and the Further Consolidated Appropriations Act, 2024 (Public Laws 118–42 and 118–47 respectively), except where specific changes to those bills were enacted for 2025.

Appropriations Act	Chapter in which general provisions appear
Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, Public Law 118–42.	
Department of Agriculture, excluding Forest Service.....	Department of Agriculture
Department of Health and Human Services, Food and Drug Administration.	Department of Agriculture
Commerce, Justice, Science, and Related Agencies Appropriations Act, Public Law 118–42.	
Department of Commerce.....	Department of Commerce
Department of Justice.....	Department of Justice
National Aeronautics and Space Administration.....	Department of Commerce
National Science Foundation.....	Department of Commerce
Department of Defense Appropriations Act, Public Law 118–47.....	Department of Defense
Energy and Water Development and Related Agencies Appropriations Act, Public Law 118–42.	
Department of Energy.....	Department of Energy
Corps of Engineers.....	Corps of Engineers—Civil Works
Department of the Interior, Bureau of Reclamation.....	Department of the Interior
Financial Services and General Government Appropriations Act, Public Law 118–47.	
Department of the Treasury.....	Department of the Treasury
District of Columbia.....	Other Independent Agencies
Executive Office of the President.....	Department of the Treasury
Department of Homeland Security Appropriations Act, Public Law 118–47.....	Department of Homeland Security
Department of the Interior, Environment, and Related Agencies Appropriations Act, Public Law 118–42.	

Appropriations Act	Chapter in which general provisions appear
Department of the Interior, excluding Bureau of Reclamation.....	Department of the Interior
Department of Agriculture, Forest Service.....	Department of the Interior
Department of Health and Human Services, Indian Health Service.....	Department of the Interior
Environmental Protection Agency.....	Department of the Interior
Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, Public Law 118–47.	
Department of Labor.....	Department of Labor
Department of Health and Human Services, excluding Food and Drug Administration, and the Indian Health Service.....	Department of Health and Human Services
Department of Education.....	Department of Education
Social Security Administration.....	Department of Labor
Legislative Branch Appropriations Act, Public Law 118–47.....	Legislative Branch
Military Construction and Veterans Affairs and Related Agencies Appropriations Act, Public Law 118–42.	
Department of Defense, Military Construction.....	Department of Defense
Department of Veterans Affairs.....	Department of Veterans Affairs
Department of State, Foreign Operations, and Related Programs Appropriations Act, Public Law 118–47.	
Department of State.....	Department of State and Other International Programs
Agency for International Development.....	Department of State and Other International Programs
Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, Public Law 118–42.	
Department of Transportation.....	Department of Transportation
Department of Housing and Urban Development.....	Department of Housing and Urban Development

## FORM OF DETAILED MATERIAL

### APPROPRIATIONS LANGUAGE

The language proposed for inclusion in the 2026 appropriations Acts appears following the account title, and the amounts are stated in dollars. Accounts include italic type material that indicates proposed new language. The note that appears at the end of the final language paragraph indicates that accounts are operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4). An illustration of proposed appropriations language for 2026 follows:

#### NATIONAL INSTITUTE OF BEHAVIORAL HEALTH

*For carrying out section 301 and title IV of the PHS Act with respect to mental health, alcohol abuse and alcoholism, and drug abuse, \$2,687,238,000.*

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

#### BASIS FOR SCHEDULES

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

The 2024 column of the budget presents the actual transactions and balances for that year, as recorded in agency accounts.

For 2025, the regular schedules include the enacted Continuing Resolution appropriations. They may also include indefinite appropriations on the basis of amounts likely to be required.

The 2026 column of the regular schedules includes proposed appropriations for all programs.

Amounts for proposed new legislation are shown generally in separate schedules, following the regular schedules or in budget sequence in the respective bureau. These schedules are identified as "Legislative proposals, subject to PAYGO" or "Legislative proposals not subject to PAYGO." The term "PAYGO" refers to

the "pay-as-you-go" requirements of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 931–39). Appropriations language is included with the regular schedule, but usually not with the separate schedules for proposed legislation.

### PROGRAM AND FINANCING SCHEDULE

This schedule provides the following information:

- obligations by program activity;
- budgetary resources;
- change in obligated balance; and
- budget authority and outlays, net.

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

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

The "Change in obligated balance" section shows components of the change in obligated balances from the start to the end of the year. The two components of the obligated balance—unpaid obligations and uncollected payments from Federal sources—are presented separately. New obligations are added to the obligations

that were incurred in a previous year but not liquidated. Total disbursements to liquidate obligations (outlays, gross) are subtracted from these amounts. Adjusting entries, such as adjustments in expired accounts and recoveries of prior year unpaid obligations, are included as appropriate, resulting in the end-of-year obligated balance.

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

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

#### NARRATIVE STATEMENT OF PROGRAM AND PERFORMANCE

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

#### SCHEDULE OF OBJECT CLASSIFICATION AND EMPLOYMENT SUMMARY

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

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

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

#### BALANCE SHEETS

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

The balance sheets show assets, liabilities, and equity for the fund at the close of each fiscal year. In addition to this information, which is similar to commercial balance sheet data, budget needs also require additional information, such as appropriated capital, which is shown in the equity section. The amounts in the 2024 column are audited.

#### FEDERAL CREDIT SCHEDULES

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

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

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

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

#### SPECIAL AND TRUST FUND RECEIPTS SCHEDULE

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

#### STATUS OF FUNDS SCHEDULE

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

#### GENERAL FUND RECEIPT ACCOUNTS SCHEDULE

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

## ALLOCATIONS BETWEEN AGENCIES

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

## FEDERAL CREDIT REFORM ACT ACCOUNTS

### PROGRAM ACCOUNTS

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

### DIRECT LOAN FINANCING ACCOUNTS

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

## GUARANTEED LOAN FINANCING ACCOUNTS

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

## BUDGETS FOR OFFICES OF INSPECTOR GENERAL

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

## BUDGETS NOT SUBJECT TO REVIEW

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

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



## GENERAL PROVISIONS GOVERNMENT-WIDE

### GENERAL PROVISIONS GOVERNMENT-WIDE

#### DEPARTMENTS, AGENCIES, AND CORPORATIONS

##### (INCLUDING TRANSFERS OF FUNDS)

SEC. 701. No department, agency, or instrumentality of the United States receiving appropriated funds under this or any other Act for fiscal year 2026 shall obligate or expend any such funds, unless such department, agency, or instrumentality has in place, and will continue to administer in good faith, a written policy designed to ensure that all of its workplaces are free from the illegal use, possession, or distribution of controlled substances (as defined in the Controlled Substances Act (21 U.S.C. 802)) by the officers and employees of such department, agency, or instrumentality.

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

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

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

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

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

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

SEC. 708. None of the funds made available pursuant to the provisions of this or any other Act shall be used to implement, administer, or enforce any regulation

which has been disapproved pursuant to a joint resolution duly adopted in accordance with the applicable law of the United States.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

novations, initiatives, and activities, including improving coordination and reducing duplication, as approved by the Director of the Office of Management and Budget, in consultation with the appropriate interagency and multi-agency groups designated by the Director (including the President's Management Council for overall management improvement initiatives, the Chief Financial Officers Council for financial management initiatives, the Chief Information Officers Council for information technology initiatives, the Chief Human Capital Officers Council for human capital initiatives, the Chief Acquisition Officers Council for procurement initiatives, and the Performance Improvement Council for performance improvement initiatives): Provided further, That the total funds transferred or reimbursed shall not exceed \$15,000,000 to improve coordination, reduce duplication, and for other activities related to Federal Government Priority Goals established by 31 U.S.C. 1120, and not to exceed \$17,000,000 for Government-wide innovations, initiatives, and activities: Provided further, That the funds transferred to or for reimbursement of "General Services Administration, Government-Wide Policy" during fiscal year 2026 shall remain available for obligation through September 30, 2027: Provided further, That not later than 90 days after enactment of this Act, the Director of the Office of Management and Budget, in consultation with the Administrator of General Services, shall submit to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Committee on Oversight and Accountability of the House of Representatives a detailed spend plan for the funds to be transferred or reimbursed: Provided further, That the spend plan shall, at a minimum, include: (i) the amounts currently in the funds authorized under this section and the estimate of amounts to be transferred or reimbursed in fiscal year 2026; (ii) a detailed breakdown of the purposes for all funds estimated to be transferred or reimbursed pursuant to this section (including total number of personnel and costs for all staff whose salaries are provided for by this section); (iii) where applicable, a description of the funds intended for use by or for the benefit of each executive council; and (iv) where applicable, a description of the funds intended for use by or for the implementation of specific laws passed by Congress: Provided further, That no transfers or reimbursements may be made pursuant to this section until 15 days following notification of the Committees on Appropriations of the House of Representatives and the Senate by the Director of the Office of Management and Budget.

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

SEC. 718. Notwithstanding 31 U.S.C. 1346, or section 707 of this Act, funds made available for the current fiscal year by this or any other Act shall be available for the interagency funding of specific projects, workshops, studies, and similar efforts to carry out the purposes of the National Science and Technology Council (authorized by Executive Order No. 12881), which benefit multiple Federal departments, agencies, or entities: Provided, That the Office of Management and Budget shall provide a report describing the budget of and resources connected with the National Science and Technology Council to the Committees on Appropriations of the House of Representatives and the Senate, the House Committee on Science, Space, and Technology, and the Senate Committee on Commerce, Science, and Transportation 90 days after enactment of this Act.

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

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

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

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

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

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

(2) any voluntary submission of personally identifiable information;

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

(4) any action described in subsection (a)(1) that is a system security action taken by the operator of an Internet site and is necessarily incident to providing

the Internet site services or to protecting the rights or property of the provider of the Internet site.

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

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

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

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

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

(1) any of the following religious plans:

(A) Personal Care's HMO; and

(B) OSF HealthPlans, Inc.; and

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

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

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

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

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

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

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

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

(b) WAIVERS.—

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

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

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

SEC. 727. During fiscal year 2026, for each employee who—

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

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

be deemed to be an administrative expense under section 8348(a)(1)(B) of title 5, United States Code.

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

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

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

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

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

SEC. 730. (a)(1) Notwithstanding any other provision of law, and except as otherwise provided in this section, no part of any of the funds appropriated for fiscal year 2026, by this or any other Act, may be used to pay any prevailing rate employee described in section 5342(a)(2)(A) of title 5, United States Code—

(A) during the period from the date of expiration of the limitation imposed by the comparable section for the previous fiscal years until the normal effective date of the applicable wage survey adjustment that is to take effect in fiscal year 2026, in an amount that exceeds the rate payable for the applicable grade and step of the applicable wage schedule in accordance with such section; and

(B) during the period consisting of the remainder of fiscal year 2026, in an amount that exceeds, as a result of a wage survey adjustment, the rate payable under subparagraph (A) by more than the sum of—

(i) the percentage adjustment taking effect in fiscal year 2026 under section 5303 of title 5, United States Code, in the rates of pay under the General Schedule; and

(ii) the difference between the overall average percentage of the locality-based comparability payments taking effect in fiscal year 2026 under section 5304 of such title (whether by adjustment or otherwise), and the overall average percentage of such payments which was effective in the previous fiscal year under such section.

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

(3) For the purposes of this subsection, the rates payable to an employee who is covered by this subsection and who is paid from a schedule not in existence on September 30, 2025, shall be determined under regulations prescribed by the Office of Personnel Management.

(4) Notwithstanding any other provision of law, rates of premium pay for employees subject to this subsection may not be changed from the rates in effect on September 30, 2025, except to the extent determined by the Office of Personnel Management to be consistent with the purpose of this subsection.

(5) This subsection shall apply with respect to pay for service performed after September 30, 2025.

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

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

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

(b) Notwithstanding subsection (a), the adjustment in rates of basic pay for the statutory pay systems that take place in fiscal year 2026 under sections 5344 and 5348 of title 5, United States Code, shall be—

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

(2) effective as of the first day of the first applicable pay period beginning after September 30, 2025.

SEC. 731. (a) The head of any Executive branch department, agency, board, commission, or office funded by this or any other appropriations Act shall submit annual reports to the Inspector General or senior ethics official for any entity without an Inspector General, regarding the costs and contracting procedures related to each conference held by any such department, agency, board, commission, or office during fiscal year 2026 for which the cost to the United States Government was more than \$100,000.

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

(1) a description of its purpose;

(2) the number of participants attending;

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

(A) the cost of any food or beverages;

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

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

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

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

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

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

(c) Within 15 days after the end of a quarter, the head of any such department, agency, board, commission, or office shall notify the Inspector General or senior ethics official for any entity without an Inspector General, of the date, location, and number of employees attending a conference held by any Executive branch department, agency, board, commission, or office funded by this or any other appropriations Act during fiscal year 2026 for which the cost to the United States Government was more than \$20,000.

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

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

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

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

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

the corporation and has made a determination that this further action is not necessary to protect the interests of the Government.

SEC. 734. None of the funds made available by this or any other Act may be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that was convicted of a felony criminal violation under any Federal law within the preceding 24 months, where the awarding agency is aware of the conviction, unless a Federal agency has considered suspension or debarment of the corporation and has made a determination that this further action is not necessary to protect the interests of the Government.

SEC. 735. (a) During fiscal year 2026, on the date on which a request is made for a transfer of funds in accordance with section 1017 of Public Law 111–203, the Bureau of Consumer Financial Protection shall notify the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Financial Services of the House of Representatives, and the Committee on Banking, Housing, and Urban Affairs of the Senate of such request.

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

SEC. 736. (a) Notwithstanding any official rate adjusted under section 104 of title 3, United States Code, the rate payable to the Vice President during calendar year 2026 shall be the rate payable to the Vice President on December 31, 2025, by operation of section 747 of division E of Public Law 117–328.

(b) Notwithstanding any official rate adjusted under section 5318 of title 5, United States Code, or any other provision of law, the payable rate during calendar year 2026 for an employee serving in an Executive Schedule position, or in a position for which the rate of pay is fixed by statute at an Executive Schedule rate, shall be the rate payable for the applicable Executive Schedule level on December 31, 2025, by operation of section 747 of division E of Public Law 117–328. Such an employee may not receive a rate increase during calendar year 2026, except as provided in subsection (i).

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

(d)(1) This subsection applies to—

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

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

(2) Notwithstanding sections 5382 and 5383 of title 5, United States Code, an employee described in paragraph (1) may not receive a pay rate increase during calendar year 2026, except as provided in subsection (i).

(e) Notwithstanding any other provision of law, any employee paid a rate of basic pay (including any locality based payments under section 5304 of title 5, United States Code, or similar authority) at or above the official rate for level IV of the Executive Schedule who serves under a political appointment may not receive a pay rate increase during calendar year 2026, except as provided in subsection (i). This subsection does not apply to employees in the General Schedule pay system or the Foreign Service pay system, to employees appointed under section 3161 of title 5, United States Code, or to employees in another pay system whose position would be classified at GS-15 or below if chapter 51 of title 5, United States Code, applied to them.

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

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

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

(i) Notwithstanding subsections (b) through (e), an employee in a covered position may receive a pay rate increase upon an authorized movement to a different covered position only if that new position has higher-level duties and a pre-established level or range of pay higher than the level or range for the position held immediately before the movement. Any such increase must be based on the rates of pay and applicable limitations on payable rates of pay in effect on December 31, 2025, by operation of section 747 of division E of Public Law 117–328.

(j) Notwithstanding any other provision of law, for an individual who is newly appointed to a covered position during the period of time subject to this section, the initial pay rate shall be based on the rates of pay and applicable limitations on

payable rates of pay in effect on December 31, 2025, by operation of section 747 of division E of Public Law 117–328.

(k) If an employee affected by this section is subject to a biweekly pay period that begins in calendar year 2026 but ends in calendar year 2027, the bar on the employee's receipt of pay rate increases shall apply through the end of that pay period.

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

(m) This section takes effect on the first day of the first applicable pay period beginning on or after January 1, 2026.

SEC. 737. (a) Any non-Federal entity receiving funds provided in this or any other appropriations Act for fiscal year 2026 that are specified in the disclosure table submitted in compliance with clause 9 of rule XXI of the Rules of the House of Representatives or Rule XLIV of the Standing Rules of the Senate that is included in the report or explanatory statement accompanying any such Act shall be deemed to be a recipient of a Federal award with respect to such funds for purposes of the requirements of 2 CFR 200.334, regarding records retention, and 2 CFR 200.337, regarding access by the Comptroller General of the United States.

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

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

SEC. 739. Notwithstanding 31 U.S.C. 1346 and section 708 of this Act, the head of each Executive department and agency is hereby authorized to transfer to or reimburse "General Services Administration, Federal Citizen Services Fund" with the approval of the Director of the Office of Management and Budget, funds made available for the current fiscal year by this or any other Act, including rebates from charge card and other contracts: Provided, That these funds, in addition to amounts otherwise available, shall be administered by the Administrator of General Services to carry out the purposes of the Federal Citizen Services Fund and to support Government-wide and other multi-agency financial, information technology, procurement, and other activities, including services authorized by 44 U.S.C. 3604 and enabling Federal agencies to take advantage of information technology in sharing information: Provided further, That the total funds transferred or reimbursed shall not exceed \$16,000,000 for such purposes: Provided further, That the funds transferred to or for reimbursement of "General Services Administration, Federal Citizen Services Fund" during fiscal year 2026 shall remain available for obligation through September 30, 2027: Provided further, That not later than 90 days after enactment of this Act, the Administrator of General Services, in consultation with the Director of the Office of Management and Budget, shall submit to the Committees on Appropriations of the House of Representatives and the Senate a detailed spend plan for the funds to be transferred or reimbursed: Provided further, That the spend plan shall, at a minimum, include: (i) the amounts currently in the funds authorized under this section and the estimate of amounts to be transferred or reimbursed in fiscal year 2026; (ii) a detailed breakdown of the purposes for all funds estimated to be transferred or reimbursed pursuant to this section (including total number of personnel and costs for all staff whose salaries are provided for by this section); and (iii) where applicable, a description of the funds intended for use by or for the implementation of specific laws passed by Congress: Provided further, That no transfers or reimbursements may be made pursuant to this section until 15 days following notification of the Committees on Appropriations of the House of Representatives and the Senate by the Director of the Office of Management and Budget.

SEC. 740. Notwithstanding any other provision of law, the unobligated balances of funds made available in division J of the Infrastructure Investment and Jobs Act (Public Law 117–58) to any department or agency funded by this or any other Act may be transferred to the United States Fish and Wildlife Service and the National Marine Fisheries Service for the costs of carrying out their responsibilities under the Endangered Species Act of 1973 (16 U.S.C. 1531 et seq.) to consult and conference, as required by section 7 of such Act, in connection with activities and projects funded by Public Law 117–58: Provided, That such transfers shall support activities and projects executed by the department or agency making such transfer: Provided further, That such transfers shall be approved by the head of such department or agency making such transfer: Provided further, That each department or agency shall provide notification to the Committees on Appropriations of the House of Representatives and the Senate no less than 30 days prior to such transfer: Provided further, That any such transfers from the Department of Transportation, including from agencies within the Department of Transportation, shall be from funding provided for personnel, contracting, and other costs to administer and oversee

grants: *Provided further, That amounts transferred pursuant to this section shall be in addition to amounts otherwise available for such purposes: Provided further, That the transfer authority provided in this section shall be in addition to any other transfer authority provided by law: Provided further, That amounts transferred pursuant to this section that were previously designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the Budget are designated as an emergency requirement pursuant to section 4001(a)(1) of S. Con. Res. 14 (117th Congress), the concurrent resolution on the budget for fiscal year 2022, and to legislation establishing fiscal year 2024 budget enforcement in the House of Representatives.*

SEC. 741. (a) *The amounts described in this subsection are, with respect to a transfer or reimbursement described in subsection (b)(1), unobligated balances of discretionary funds appropriated in this or any succeeding fiscal year from the General Fund of the Treasury by this or any other Act (provided that the transfer or reimbursement occurs not later than the end of the fifth fiscal year after the last fiscal year for which the amount was appropriated or otherwise made available): Provided, That the amounts described in this subsection:*

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

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

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

(b)

(1) *Notwithstanding section 1346 of title 31, United States Code, and section 707 of this Act, with the approval of the Director of the Office of Management and Budget, the head of each agency may transfer or reimburse amounts de-*

*scribed in subsection (a) to the Technology Modernization Fund established under section 1078 of the National Defense Authorization Act for Fiscal Year 2018 (40 U.S.C. 11301 note), provided that the total cumulative amount of funds transferred or reimbursed each fiscal year may not exceed \$100,000,000.*

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

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

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

(1) *shall remain available until expended; and*

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

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

SEC. 742. *None of the funds made available by this Act or any other Act may be used to carry out any program, project, or activity that promotes or advances Critical Race Theory or any concept associated with Critical Race Theory.*

SEC. 743. *None of the funds made available by this Act or any other Act may be provided for insurance plans in the Federal Employees Health Benefits program to cover the cost of surgical procedures or puberty blockers or hormone therapy for the purpose of gender affirming care.*

SEC. 744. *None of the funds made available by this Act or any other Act may be used to implement, administer, or enforce any COVID-19 mask or vaccine mandates.*



## LEGISLATIVE BRANCH

### SENATE

#### Federal Funds

##### EXPENSE ALLOWANCES

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

*For representation allowances of the Majority and Minority Leaders of the Senate, \$15,000 for each such Leader; in all, \$30,000.*

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

##### SALARIES, OFFICERS AND EMPLOYEES

*For compensation of officers, employees, and others as authorized by law, including agency contributions, \$324,061,100, which shall be paid from this appropriation as follows:*

##### OFFICE OF THE VICE PRESIDENT

*For the Office of the Vice President, \$3,210,000.*

##### OFFICE OF THE PRESIDENT PRO TEMPORE

*For the Office of the President Pro Tempore, \$904,000.*

##### OFFICE OF THE PRESIDENT PRO TEMPORE EMERITUS

*For the Office of the President Pro Tempore Emeritus, \$392,000.*

##### OFFICES OF THE MAJORITY AND MINORITY LEADERS

*For Offices of the Majority and Minority Leaders, \$6,710,000.*

##### OFFICES OF THE MAJORITY AND MINORITY WHIPS

*For Offices of the Majority and Minority Whips, \$4,212,000.*

##### COMMITTEE ON APPROPRIATIONS

*For salaries of the Committee on Appropriations, \$22,710,000.*

##### CONFERENCE COMMITTEES

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

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

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

##### POLICY COMMITTEES

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

##### OFFICE OF THE CHAPLAIN

*For Office of the Chaplain, \$699,000.*

##### OFFICE OF THE SECRETARY

*For Office of the Secretary, \$35,083,000.*

##### OFFICE OF THE SERGEANT AT ARMS AND DOORKEEPER

*For Office of the Sergeant at Arms and Doorkeeper, \$140,271,000.*

##### OFFICES OF THE SECRETARIES FOR THE MAJORITY AND MINORITY

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

##### AGENCY CONTRIBUTIONS AND RELATED EXPENSES

*For agency contributions for employee benefits, as authorized by law, and related expenses, \$97,779,100.*

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

##### OFFICE OF THE LEGISLATIVE COUNSEL OF THE SENATE

*For salaries and expenses of the Office of the Legislative Counsel of the Senate, \$9,401,000.*

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

##### OFFICE OF SENATE LEGAL COUNSEL

*For salaries and expenses of the Office of Senate Legal Counsel, \$1,431,000.*

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

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

*For expense allowances of the Secretary of the Senate, \$7,500; Sergeant at Arms and Doorkeeper of the Senate, \$7,500; Secretary for the Majority of the Senate, \$7,500; Secretary for the Minority of the Senate, \$7,500; in all, \$30,000.*

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

##### CONTINGENT EXPENSES OF THE SENATE

##### INQUIRIES AND INVESTIGATIONS

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

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

##### SECRETARY OF THE SENATE

*For expenses of the Office of the Secretary of the Senate, \$17,852,000, of which \$13,274,000 shall remain available until September 30, 2030, and of which \$4,578,000 shall remain available until expended.*

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

##### SERGEANT AT ARMS AND DOORKEEPER OF THE SENATE

*For expenses of the Office of the Sergeant at Arms and Doorkeeper of the Senate, \$220,927,000, of which \$210,427,000 shall remain available until September 30, 2030, and of which \$10,500,000 shall remain available until expended: Provided, That of the amounts made available under this heading to remain available until expended, \$5,000,000, shall be for Senate hearing room audiovisual equipment, and \$5,500,000 shall be for state office operations.*

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

##### MISCELLANEOUS ITEMS

*For miscellaneous items, \$28,052,000 which shall remain available until September 30, 2028.*

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

**SENATORS' OFFICIAL PERSONNEL AND OFFICE EXPENSE ACCOUNT**

*For Senators' Official Personnel and Office Expense Account, \$645,431,000, of which \$32,272,000 shall remain available until September 30, 2028, and of which \$7,000,000 shall be allocated solely for the purpose of providing financial compensation to Senate interns.*

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

**OFFICIAL MAIL COSTS**

*For expenses necessary for official mail costs of the Senate, \$300,000.*

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

**ADMINISTRATIVE PROVISIONS****U.S. SENATE CAUCUS ON INTERNATIONAL NARCOTICS CONTROL**

*For expenses of the United States Senate Caucus on International Narcotics Control, \$613,000.*

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

**HOUSE OF REPRESENTATIVES****Federal Funds****SALARIES AND EXPENSES**

*For salaries and expenses of the House of Representatives, \$2,086,160,000, as follows:*

**HOUSE LEADERSHIP OFFICES**

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

**MEMBERS' REPRESENTATIONAL ALLOWANCES**

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

*For Members' representational allowances, including Members' clerk hire, official expenses, and official mail, \$910,421,000.*

**ALLOWANCE FOR COMPENSATION OF INTERNS IN MEMBER OFFICES**

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

**ALLOWANCE FOR COMPENSATION OF INTERNS IN HOUSE LEADERSHIP OFFICES**

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

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

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

**ALLOWANCE FOR COMPENSATION OF INTERNS IN HOUSE APPROPRIATIONS COMMITTEE OFFICES**

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

**COMMITTEE EMPLOYEES****STANDING COMMITTEES, SPECIAL AND SELECT**

*For salaries and expenses of standing committees, special and select, authorized by House resolutions, \$203,200,000: Provided, That such amount shall remain available for such salaries and expenses until December 31, 2026, except that \$15,325,000 of such amount shall remain available until expended for committee room upgrading.*

**COMMITTEE ON APPROPRIATIONS**

*For salaries and expenses of the Committee on Appropriations, \$33,637,000, including studies and examinations of executive agencies and temporary personal services for such committee, to be expended in accordance with section 202(b) of the Legislative Reorganization Act of 1946 and to be available for reimbursement to agencies for services performed: Provided, That such amount shall remain available for such salaries and expenses until December 31, 2026.*

**SALARIES, OFFICERS AND EMPLOYEES**

*For compensation and expenses of officers and employees, as authorized by law, \$370,199,000, including: for salaries and expenses of the Office of the Clerk, including the positions of the Chaplain and the Historian, and including not more than \$25,000 for official representation and reception expenses, of which not more than \$20,000 is for the Family Room and not more than \$2,000 is for the Office of the Chaplain, \$48,992,000, of which \$10,791,000 shall remain available until expended; for salaries and expenses of the Office of the Sergeant at Arms, including the position of Superintendent of Garages and the Office of Emergency Management, and including not more than \$3,000 for official representation and reception expenses, \$40,606,000, of which \$18,013,000 shall remain available until expended; for salaries and expenses of the Office of the Chief Administrative Officer including not more than \$5,000 for official representation and reception expenses, \$243,184,000, of which \$39,772,000 shall remain available until expended; for salaries and expenses of the Office of the Whistleblower Ombuds, \$1,250,000; for salaries and expenses of the Office of the Inspector General, \$6,227,000; for salaries and expenses of the Office of General Counsel, \$2,079,000; for salaries and expenses of the Office of the Parliamentarian, including the Parliamentarian, \$2,000 for preparing the Digest of Rules, and not more than \$1,000 for official representation and reception expenses, \$2,404,000; for salaries and expenses of the Office of the Law Revision Counsel of the House, \$4,998,000, of which \$1,000,000 shall remain available until expended; for salaries and expenses of the Office of the Legislative Counsel of the House, \$18,400,000, of which \$2,000,000 shall remain available until expended; for salaries and expenses of the Office of Interparliamentary Affairs, \$994,000; for other authorized employees, \$1,065,000.*

**ALLOWANCES AND EXPENSES**

*For allowances and expenses as authorized by House resolution or law, \$497,855,200, including: supplies, materials, administrative costs and Federal tort claims, \$1,555,000; official mail for committees, leadership offices, and administrative offices of the House, \$190,000; Government contributions for health, retirement, Social Security, contractor support for actuarial projections, and other applicable employee benefits, \$444,155,200, to remain available until March 31, 2027, except*



that \$37,000,000 of such amount shall remain available until expended; salaries and expenses for Business Continuity and Disaster Recovery, \$28,951,000, of which \$6,000,000 shall remain available until expended; transition activities for new members and staff, \$16,072,000, to remain available until expended; Green and Gold Congressional Aide Program, \$4,122,000, to remain available until expended; Office of Congressional Conduct, \$1,810,000; and miscellaneous items including purchase, exchange, maintenance, repair and operation of House motor vehicles, interparliamentary receptions, and gratuities to heirs of deceased employees of the House, \$1,000,000.

#### HOUSE OF REPRESENTATIVES MODERNIZATION INITIATIVES ACCOUNT

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

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

#### ADMINISTRATIVE PROVISIONS

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

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

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

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

#### LIMITATION ON AMOUNT AVAILABLE TO LEASE VEHICLES

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

#### CYBERSECURITY ASSISTANCE FOR HOUSE OF REPRESENTATIVES

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

#### TELECOM EXPENSES FOR EMPLOYEES OF THE HOUSE CHILD CARE CENTER

SEC. 113. (a) Section 312(d) of the Legislative Branch Appropriations Act, 1992 (2 U.S.C. 2062(d)(3)), is amended by adding at the end the following new paragraph: "(D) The payment of telecom expenses for the Center, to include but not limited to voicemail boxes, land lines and cell phones for Center employees, in connection with the provision of child care services and as needed for critical and emergent communication."

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

#### SOURCE OF FUNDS USED FOR PAYMENT OF SALARIES AND EXPENSES OF HOUSE OF REPRESENTATIVES CHILD CARE CENTER

SEC. 114. (a) AUTHORIZING USE OF REVOLVING FUND OR APPROPRIATED FUNDS.—Section 312(d)(3)(A) of Legislative Branch Appropriations Act, 1992 (2 U.S.C. 2062(d)(3)(A)) is amended—

1. In subparagraph (A), by inserting "and assistant directors," after "the director" and before "of the center".

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

## JOINT ITEMS

### Federal Funds

#### JOINT ECONOMIC COMMITTEE

For salaries and expenses of the Joint Economic Committee, \$4,283,000, to be disbursed by the Secretary of the Senate.

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

#### JOINT COMMITTEE ON TAXATION

For salaries and expenses of the Joint Committee on Taxation, \$14,900,000, to be disbursed by the Chief Administrative Officer of the House of Representatives.

For other joint items, as follows:

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

#### OFFICE OF THE ATTENDING PHYSICIAN

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

- (1) an allowance of \$3,500 per month to the Attending Physician;
- (2) an allowance of \$2,500 per month to the Senior Medical Officer;
- (3) an allowance of \$900 per month each to three medical officers while on duty in the Office of the Attending Physician;
- (4) an allowance of \$900 per month to 2 assistants and \$900 per month each not to exceed 11 assistants on the basis heretofore provided for such assistants; and

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

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

#### OFFICE OF CONGRESSIONAL ACCESSIBILITY SERVICES

### SALARIES AND EXPENSES

For salaries and expenses of the Office of Congressional Accessibility Services, \$1,901,000, to be disbursed by the Secretary of the Senate.

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

## CAPITOL POLICE

### Federal Funds

#### SALARIES

For salaries of employees of the Capitol Police, including overtime, hazardous duty pay, and Government contributions for health, retirement, social security, professional liability insurance, and other applicable employee benefits, \$687,355,000, of which overtime shall not exceed \$84,767,000 unless the Committees on Appropriations of the House and Senate are notified, to be disbursed by the Chief of the Capitol Police or a duly authorized designee.

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

#### Program and Financing (in millions of dollars)

Identification code 002-0477-0-1-801		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Salaries (Direct) .....	572	604	687
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	7	4	4
1010	Unobligated balance transfer to other accts [002-0476] .....	-3		

SALARIES—Continued  
Program and Financing—Continued

Identification code 002-0477-0-1-801	2024 actual	2025 est.	2026 est.
1070 Unobligated balance (total) .....	4	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	589	604	687
1120 Appropriations transferred to other acct [002-0476] .....	-10		
1160 Appropriation, discretionary (total) .....	579	604	687
1930 Total budgetary resources available .....	583	608	691
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-7		
1941 Unexpired unobligated balance, end of year .....	4	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	36	20	26
3010 New obligations, unexpired accounts .....	572	604	687
3011 Obligations ("upward adjustments"), expired accounts .....	5		
3020 Outlays (gross) .....	-587	-598	-683
3041 Recoveries of prior year unpaid obligations, expired .....	-6		
3050 Unpaid obligations, end of year .....	20	26	30
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	36	20	26
3200 Obligated balance, end of year .....	20	26	30
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	579	604	687
Outlays, gross:			
4010 Outlays from new discretionary authority .....	552	574	653
4011 Outlays from discretionary balances .....	35	24	30
4020 Outlays, gross (total) .....	587	598	683
4180 Budget authority, net (total) .....	579	604	687
4190 Outlays, net (total) .....	587	598	683

**Object Classification** (in millions of dollars)

Identification code 002-0477-0-1-801	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	370	409	472
12.1 Civilian personnel benefits .....	202	195	215
99.9 Total new obligations, unexpired accounts .....	572	604	687

**Employment Summary**

Identification code 002-0477-0-1-801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,622	2,917	3,104

**GENERAL EXPENSES**

For necessary expenses of the Capitol Police, including motor vehicles, communications and other equipment, security equipment and installation, uniforms, weapons, supplies, materials, training, medical services, forensic services, Member protection-related activities and equipment, stenographic services, personal and professional services, the employee assistance program, the awards program, postage, communication services, travel advances, relocation of instructor and liaison personnel for the Federal Law Enforcement Training Centers, and not more than \$7,500 to be expended on the certification of the Chief of the Capitol Police in connection with official representation and reception expenses, \$255,404,000, to be disbursed by the Chief of the Capitol Police or a duly authorized designee: Provided, That, notwithstanding any other provision of law, the cost of basic training for the Capitol Police at the Federal Law Enforcement Training Centers for fiscal year 2026 shall be paid by the Secretary of Homeland Security from funds available to the Department of Homeland Security.

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

**Program and Financing** (in millions of dollars)

Identification code 002-0476-0-1-801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 General Expenses (Direct) .....	211	203	255
0801 Reimbursable program activity .....	6		
0900 Total new obligations, unexpired accounts .....	217	203	255
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	32	47	46
1011 Unobligated balance transfer from other acct [002-0477] ....	3		
1021 Recoveries of prior year unpaid obligations .....	14		
1070 Unobligated balance (total) .....	49	47	46
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	203	203	255
1121 Appropriations transferred from other acct [002-0477] ....	10		
1160 Appropriation, discretionary (total) .....	213	203	255
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	5		
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	6		
1900 Budget authority (total) .....	219	203	255
1930 Total budgetary resources available .....	268	250	301
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-4	-1	-1
1941 Unexpired unobligated balance, end of year .....	47	46	45

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	164	171	154
3010 New obligations, unexpired accounts .....	217	203	255
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-191	-220	-234
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14		
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	171	154	175
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	164	170	153
3200 Obligated balance, end of year .....	170	153	174

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	219	203	255
Outlays, gross:			
4010 Outlays from new discretionary authority .....	70	122	153
4011 Outlays from discretionary balances .....	121	98	81
4020 Outlays, gross (total) .....	191	220	234
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-5		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4070 Budget authority, net (discretionary) .....	213	203	255
4080 Outlays, net (discretionary) .....	186	220	234
4180 Budget authority, net (total) .....	213	203	255
4190 Outlays, net (total) .....	186	220	234

**Object Classification** (in millions of dollars)

Identification code 002-0476-0-1-801	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons .....	29	27	24
23.3 Communications, utilities, and miscellaneous charges .....	14	12	16
24.0 Printing and reproduction .....		1	1
25.2 Other services from non-Federal sources .....	108	116	163
26.0 Supplies and materials .....	10	14	13
31.0 Equipment .....	49	33	38
99.0 Direct obligations .....	210	203	255
99.0 Reimbursable obligations .....	7		

99.9	Total new obligations, unexpired accounts .....	217	203	255
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**UNITED STATES CAPITOL POLICE MUTUAL AID REIMBURSEMENTS**

For an additional amount for "United States Capitol Police Mutual Aid Reimbursements", \$25,000,000, to remain available until September 30, 2030, for reimbursements for mutual aid and related training, including mutual aid and training provided under the agreements described in section 7302 of Public Law 108–458: Provided, That such amount is designated by Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

**Program and Financing** (in millions of dollars)

Identification code 002–0478–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	7		25
0900 Total new obligations, unexpired accounts (object class 25.2) .....	7		25
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	15	15
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			25
1930 Total budgetary resources available .....	22	15	40
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	15
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	3	
3010 New obligations, unexpired accounts .....	7		25
3020 Outlays (gross) .....	-5	-3	-8
3050 Unpaid obligations, end of year .....	3		17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	3	
3200 Obligated balance, end of year .....	3		17
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			25
Outlays, gross:			
4010 Outlays from new discretionary authority .....			8
4011 Outlays from discretionary balances .....	5	3	
4020 Outlays, gross (total) .....	5	3	8
4180 Budget authority, net (total) .....			25
4190 Outlays, net (total) .....	5	3	8

**OFFICE OF CONGRESSIONAL WORKPLACE RIGHTS****Federal Funds****SALARIES AND EXPENSES**

For salaries and expenses necessary for the operation of the Office of Congressional Workplace Rights, \$8,593,902, of which not more than \$1,000 may be expended on the certification of the Executive Director in connection with official representation and reception expenses.

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

**Program and Financing** (in millions of dollars)

Identification code 009–1600–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	8	8	9
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8	8	9

1930	Total budgetary resources available .....	10	9	10
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-1		
1941	Unexpired unobligated balance, end of year .....	1	1	1

**Change in obligated balance:**

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	2		
3010	New obligations, unexpired accounts .....	8	8	9
3020	Outlays (gross) .....	-9	-8	-9
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	2		

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	8	8	9
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	7	8	9
4011	Outlays from discretionary balances .....	2		
4020	Outlays, gross (total) .....	9	8	9
4180	Budget authority, net (total) .....	8	8	9
4190	Outlays, net (total) .....	9	8	9

The Congressional Accountability Act (CAA) established an independent Office of Congressional Workplace Rights (OCWR) to apply the rights and protections of the following labor and employment statutes to covered employees within the Legislative Branch: the Fair Labor Standards Act, Title VII of the Civil Rights Act, the Americans with Disabilities Act, the Age Discrimination in Employment Act, the Family and Medical Leave Act, the Occupational Safety and Health Act, the Federal Service Labor Management Relations Act, the Employee Polygraph Protection Act, the Worker Adjustment and Retraining Notification Act, the Rehabilitation Act, and the Uniformed Services Employment and Reemployment Rights Act. This Act was amended in 1998 to apply the Veterans Employment Opportunities Act and in 2008 to apply the Genetic Information and Nondiscrimination Act. On December 21, 2018, the Congressional Accountability Act of 1995 Reform Act was signed into law expanding the Office's duties and responsibilities, as well as the number of employees covered by the CAA.

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

**Object Classification** (in millions of dollars)

Identification code 009–1600–0–1–801	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	4	5	5
12.1 Civilian personnel benefits .....	1	2	2
25.2 Other services from non-Federal sources .....	2	1	2
99.0 Direct obligations .....	7	8	9
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	8	8	9

**Employment Summary**

Identification code 009–1600–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	34	34	34

## AWARDS AND SETTLEMENTS FUNDS

## Program and Financing (in millions of dollars)

Identification code 009–1450–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	1	1
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	1	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	1	1	1

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

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

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

## CONGRESSIONAL BUDGET OFFICE

## Federal Funds

## SALARIES AND EXPENSES

*For salaries and expenses necessary for operation of the Congressional Budget Office, including not more than \$6,000 to be expended on the certification of the Director of the Congressional Budget Office in connection with official representation and reception expenses, \$75,757,000: Provided, That the Director shall use not less than \$500,000 of the amount made available under this heading for (1) improving technical systems, processes, and models for the purpose of improving the transparency of estimates of budgetary effects to Members of Congress, employees of Members of Congress, and the public, and (2) to increase the availability of models, economic assumptions, and data for Members of Congress, employees of Members of Congress, and the public: Provided further, That the Director may accept, hold, administer, and use, without fiscal year limitation, conditional and unconditional gifts and bequests of any property, including money and intangible property, or services to support the operation of the Office: Provided further, That the Director of the Congressional Budget Office may expend funds appropriated in the fiscal year 2026 and each fiscal year thereafter to reimburse employees of the Office for costs to improve the affordability of childcare if the Director determines that reimbursing such expenses is of sufficient benefit or value to the Office.*

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

## Program and Financing (in millions of dollars)

Identification code 008–0100–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	70	70	76

## Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	70	70	76
1930 Total budgetary resources available .....	70	70	76

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	8	8
3010 New obligations, unexpired accounts .....	70	70	76
3020 Outlays (gross) .....	-68	-70	-76
3050 Unpaid obligations, end of year .....	8	8	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	8	8
3200 Obligated balance, end of year .....	8	8	8

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	70	70	76
Outlays, gross:			
4010 Outlays from new discretionary authority .....	62	63	68
4011 Outlays from discretionary balances .....	6	7	8
4020 Outlays, gross (total) .....	68	70	76
4180 Budget authority, net (total) .....	70	70	76
4190 Outlays, net (total) .....	68	70	76

The Congressional Budget Office (CBO) was established as a non-partisan office of Congress by Title II of the Congressional Budget and Impoundment Control Act of 1974 (2 U.S.C. 601 et seq.). CBO provides objective economic and budgetary analysis and information to assist the Congress in fulfilling its responsibilities. That information includes: 1) forecasts of the economy; 2) 10-year and long-term Federal budget projections; 3) cost estimates, which are required by law for reported bills, showing how Federal outlays and revenue would change if legislation was enacted, as well as providing the costs of state, local, tribal, or private sector mandates; and 4) upon request, studies covering every major area of Federal policy, including spending programs, the tax code, and budgetary and economic challenges.

## Object Classification (in millions of dollars)

Identification code 008–0100–0–1–801	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	40	42	44
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	43	45	47
12.1 Civilian personnel benefits .....	17	18	18
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	3	1	2
25.7 Operation and maintenance of equipment .....	5	5	6
31.0 Equipment .....	1		1
99.0 Direct obligations .....	70	70	75
99.5 Adjustment for rounding .....			1
99.9 Total new obligations, unexpired accounts .....	70	70	76

## Employment Summary

Identification code 008–0100–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	266	271	278

## ARCHITECT OF THE CAPITOL

## Federal Funds

## CAPITAL CONSTRUCTION AND OPERATIONS

*For salaries for the Architect of the Capitol, and other personal services, at rates of pay provided by law; for all necessary expenses for surveys and studies, construction, operation, and general and administrative support in connection with facilities and activities under the care of the Architect of the Capitol, including the Botanic Garden, Senate and House office buildings, and other facilities under the jurisdiction*

of the Architect of the Capitol; for furnishings and office equipment; for official reception and representation expenses of not more than \$5,000, to be expended as the Architect of the Capitol may approve; for purchase or exchange, maintenance, and operation of a passenger motor vehicle, \$176,233,000, of which \$5,000,000 shall remain available until September 30, 2030.

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

#### Program and Financing (in millions of dollars)

Identification code 001–0100–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 General Administration (Direct) .....	150	151	174
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	6	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	153	153	176
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1900 Budget authority (total) .....	154	153	176
1930 Total budgetary resources available .....	157	159	184
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	6	8	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	56	50	54
3010 New obligations, unexpired accounts .....	150	151	174
3011 Obligations ("upward adjustments"), expired accounts .....	5		
3020 Outlays (gross) .....	-154	-147	-169
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	50	54	59
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	56	50	54
3200 Obligated balance, end of year .....	50	54	59
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	154	153	176
Outlays, gross:			
4010 Outlays from new discretionary authority .....	109	107	123
4011 Outlays from discretionary balances .....	45	40	46
4020 Outlays, gross (total) .....	154	147	169
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-2		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4070 Budget authority, net (discretionary) .....	153	153	176
4080 Outlays, net (discretionary) .....	152	147	169
4180 Budget authority, net (total) .....	153	153	176
4190 Outlays, net (total) .....	152	147	169

#### Object Classification (in millions of dollars)

Identification code 001–0100–0–1–801	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	56	60	64
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	58	62	66
12.1 Civilian personnel benefits .....	24	27	29
23.2 Rental payments to others .....	1	1	1
25.1 Advisory and assistance services .....	45	39	56
25.4 Operation and maintenance of facilities .....	12	12	12
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	8	8	8
99.9 Total new obligations, unexpired accounts .....	150	151	174

#### Employment Summary

Identification code 001–0100–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	404	434	465

#### CAPITOL BUILDING

For all necessary expenses for the maintenance, care and operation of the Capitol, \$83,650,000, of which \$47,799,000 shall remain available until September 30, 2030.

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

#### Program and Financing (in millions of dollars)

Identification code 001–0105–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Capitol Building (Direct) .....	55	90	88
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	74	114	73
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	96	49	84
1900 Budget authority (total) .....	96	49	84
1930 Total budgetary resources available .....	170	163	157
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	114	73	69
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	16	21	37
3010 New obligations, unexpired accounts .....	55	90	88
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-50	-74	-73
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	21	37	52
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	16	21	37
3200 Obligated balance, end of year .....	21	37	52
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	96	49	84
Outlays, gross:			
4010 Outlays from new discretionary authority .....	31	20	34
4011 Outlays from discretionary balances .....	19	54	39
4020 Outlays, gross (total) .....	50	74	73
4180 Budget authority, net (total) .....	96	49	84
4190 Outlays, net (total) .....	50	74	73

This presentation includes the Flag Office Revolving fund.

#### Object Classification (in millions of dollars)

Identification code 001–0105–0–1–801	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	19	17	17
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	3	2	2
11.9 Total personnel compensation .....	23	20	20
12.1 Civilian personnel benefits .....	9	9	9
25.1 Advisory and assistance services .....	9	39	37
25.4 Operation and maintenance of facilities .....	3	5	5
26.0 Supplies and materials .....	2	2	2
32.0 Land and structures .....	9	15	15
99.9 Total new obligations, unexpired accounts .....	55	90	88

CAPITOL BUILDING—Continued  
Employment Summary

Identification code 001–0105–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	210	225	226

## CAPITOL GROUNDS

*For all necessary expenses for care and improvement of grounds surrounding the Capitol, the Senate and House office buildings, and the Capitol Power Plant, \$36,459,000, of which \$19,400,000 shall remain available until September 30, 2030.*

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

## Program and Financing (in millions of dollars)

Identification code 001–0108–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Capitol Grounds (Direct) .....	18	21	28
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	11	12
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	17	22	36
1930 Total budgetary resources available .....	29	33	48
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	11	12	20
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7	6	5
3010 New obligations, unexpired accounts .....	18	21	28
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-19	-22	-32
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	6	5	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	6	5
3200 Obligated balance, end of year .....	6	5	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	17	22	36
Outlays, gross:			
4010 Outlays from new discretionary authority .....	12	15	25
4011 Outlays from discretionary balances .....	7	7	7
4020 Outlays, gross (total) .....	19	22	32
4180 Budget authority, net (total) .....	17	22	36
4190 Outlays, net (total) .....	19	22	32

## Object Classification (in millions of dollars)

Identification code 001–0108–0–1–801	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	7	7	8
11.9 Total personnel compensation .....	7	7	8
12.1 Civilian personnel benefits .....	3	3	3
25.1 Advisory and assistance services .....	1	1	1
25.4 Operation and maintenance of facilities .....	3	6	10
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	2	2	4
99.9 Total new obligations, unexpired accounts .....	18	21	28

## Employment Summary

Identification code 001–0108–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	76	84	86

## SENATE OFFICE BUILDINGS

*For all necessary expenses for the maintenance, care and operation of Senate office buildings; and furniture and furnishings to be expended under the control and supervision of the Architect of the Capitol, \$223,296,000, of which \$61,200,000 shall remain available until September 30, 2030, and of which \$74,300,000 shall remain available until expended.*

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

## Program and Financing (in millions of dollars)

Identification code 001–0123–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Senate Office Buildings (Direct) .....	163	155	170
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	120	100	84
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	122	100	84
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	139	139	223
1121 Appropriations transferred from other acct [000–5509] .....	2		
1160 Appropriation, discretionary (total) .....	141	139	223
1900 Budget authority (total) .....	141	139	223
1930 Total budgetary resources available .....	263	239	307
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	100	84	137
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	31	78	72
3010 New obligations, unexpired accounts .....	163	155	170
3011 Obligations ("upward adjustments"), expired accounts .....	4		
3020 Outlays (gross) .....	-113	-161	-176
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3041 Recoveries of prior year unpaid obligations, expired .....	-5		
3050 Unpaid obligations, end of year .....	78	72	66
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	31	78	72
3200 Obligated balance, end of year .....	78	72	66
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	141	139	223
Outlays, gross:			
4010 Outlays from new discretionary authority .....	74	83	134
4011 Outlays from discretionary balances .....	39	78	42
4020 Outlays, gross (total) .....	113	161	176
4180 Budget authority, net (total) .....	141	139	223
4190 Outlays, net (total) .....	113	161	176

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

## Object Classification (in millions of dollars)

Identification code 001–0123–0–1–801	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	37	39	40
11.3 Other than full-time permanent .....	2	2	5
11.5 Other personnel compensation .....	5	5	5
11.9 Total personnel compensation .....	44	46	50
12.1 Civilian personnel benefits .....	18	18	19
23.2 Rental payments to others .....	11	11	12
25.1 Advisory and assistance services .....	10	10	10
25.4 Operation and maintenance of facilities .....	16	16	16
26.0 Supplies and materials .....	17	17	17
31.0 Equipment .....	2	2	2
32.0 Land and structures .....	45	35	44
99.9 Total new obligations, unexpired accounts .....	163	155	170

**Employment Summary**

Identification code 001–0123–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	447	494	494

**HOUSE OFFICE BUILDINGS**

*For all necessary expenses for the maintenance, care, and operation of the House office buildings, \$175,802,000, of which \$94,770,000 shall remain available until September 30, 2030.*

*In addition, for a payment to the House Historic Buildings Revitalization Trust Fund, \$10,500,000, to remain available until expended.*

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

**Program and Financing** (in millions of dollars)

Identification code 001–0127–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 House Office Buildings (Direct) .....	119	130	140
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	64	110	126
1010 Unobligated balance transfer to other accts [001–1833] .....	-3	.....	-11
1021 Recoveries of prior year unpaid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	64	110	115
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	155	146	186
1120 Appropriations transferred to other acct [001–1833] .....	.....	.....	-11
1160 Appropriation, discretionary (total) .....	155	146	175
Spending authority from offsetting collections, discretionary:			
1711 Spending authority from offsetting collections transferred from other accounts [001–0137] .....	11	.....	.....
1900 Budget authority (total) .....	166	146	175
1930 Total budgetary resources available .....	230	256	290
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	110	126	150
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	205	121	21
3010 New obligations, unexpired accounts .....	119	130	140
3011 Obligations ("upward adjustments"), expired accounts .....	4	.....	.....
3020 Outlays (gross) .....	-200	-230	-160
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-4	.....	.....
3050 Unpaid obligations, end of year .....	121	21	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	205	121	21
3200 Obligated balance, end of year .....	121	21	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	166	146	175
Outlays, gross:			
4010 Outlays from new discretionary authority .....	75	80	96
4011 Outlays from discretionary balances .....	125	150	64
4020 Outlays, gross (total) .....	200	230	160
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-1	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	166	146	175
4080 Outlays, net (discretionary) .....	199	230	160
4180 Budget authority, net (total) .....	166	146	175
4190 Outlays, net (total) .....	199	230	160

This presentation includes the House of Representatives Wellness Center Fund.

**Object Classification** (in millions of dollars)

Identification code 001–0127–0–1–801	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	41	41	43
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	5	5	5
11.9 Total personnel compensation .....	48	48	50
12.1 Civilian personnel benefits .....	19	19	20
25.1 Advisory and assistance services .....	5	10	12
25.4 Operation and maintenance of facilities .....	11	11	14
26.0 Supplies and materials .....	5	5	5
31.0 Equipment .....	.....	1	1
32.0 Land and structures .....	30	36	38
99.0 Direct obligations .....	118	130	140
99.0 Reimbursable obligations .....	1	.....	.....
99.9 Total new obligations, unexpired accounts .....	119	130	140

**Employment Summary**

Identification code 001–0127–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	522	557	557

**HOUSE HISTORIC BUILDINGS REVITALIZATION TRUST FUND****Program and Financing** (in millions of dollars)

Identification code 001–1833–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 House Historic Buildings Revitalization Trust Fund (Direct) .....	1	1	11
0900 Total new obligations, unexpired accounts (object class 25.1) .....	1	1	11
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	2	1
1011 Unobligated balance transfer from other acct [001–0127] ....	3	.....	11
1070 Unobligated balance (total) .....	3	2	12
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [001–0127] ....	.....	.....	11
1930 Total budgetary resources available .....	3	2	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	1	12
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	1	.....
3010 New obligations, unexpired accounts .....	1	1	11
3020 Outlays (gross) .....	.....	-2	-1
3050 Unpaid obligations, end of year .....	1	.....	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	1	.....
3200 Obligated balance, end of year .....	1	.....	10
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	.....	.....	11
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	1
4011 Outlays from discretionary balances .....	.....	2	.....
4020 Outlays, gross (total) .....	.....	2	1
4180 Budget authority, net (total) .....	.....	.....	11
4190 Outlays, net (total) .....	.....	2	1

## HOUSE OFFICE BUILDINGS FUND

## Program and Financing (in millions of dollars)

Identification code 001–0137–0–1–801	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1702 Offsetting collections (previously unavailable) .....	11	13	13
1710 Spending authority from offsetting collections transferred			
to other accounts [001–0127] .....	-11		
1724 Spending authority from offsetting collections precluded			
from obligation (limitation on obligations) .....		-13	-13
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	11		

## CAPITOL POWER PLANT

*For all necessary expenses for the maintenance, care and operation of the Capitol Power Plant; and all electrical substations of the Capitol; lighting, heating, power (including the purchase of electrical energy) and water and sewer services for the Capitol, Senate and House office buildings, Library of Congress buildings, and the grounds about the same, Botanic Garden, Senate garage, and air conditioning re-frigeration not supplied from plants in any of such buildings; heating the Government Publishing Office and Washington City Post Office, and heating and chilled water for air conditioning for the Supreme Court Building, the Union Station complex, the Thurgood Marshall Federal Judiciary Building and the Folger Shakespeare Library, expenses for which shall be advanced or reimbursed upon request of the Architect of the Capitol and amounts so received shall be deposited into the Treasury to the credit of this appropriation, \$142,816,000, of which \$30,300,000 shall remain available until September 30, 2030: Provided, That not more than \$10,000,000 of the funds credited or to be reimbursed to this appropriation as herein provided shall be available for obligation during fiscal year 2026.*

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

## Program and Financing (in millions of dollars)

Identification code 001–0133–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Capitol Power Plant (Direct) .....	129	156	135
0801 Capitol Power Plant (Reimbursable) .....	10	10	10
0900 Total new obligations, unexpired accounts .....	139	166	145
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	82	101	69
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	83	101	69
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	149	124	143
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	9	10	10
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	10	10	10
1900 Budget authority (total) .....	159	134	153
1930 Total budgetary resources available .....	242	235	222
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	101	69	77
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	53	63	95
3010 New obligations, unexpired accounts .....	139	166	145
3011 Obligations ("upward adjustments"), expired accounts .....	6		
3020 Outlays (gross) .....	-131	-134	-151
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....	63	95	89

## Uncollected payments:

3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	52	62	94
3200 Obligated balance, end of year .....	62	94	88

## Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	159	134	153
Outlays, gross:			
4010 Outlays from new discretionary authority .....	80	72	82
4011 Outlays from discretionary balances .....	51	62	69
4020 Outlays, gross (total) .....	131	134	151
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-9	-8	-8
4033 Non-Federal sources .....	-1	-2	-2
4040 Offsets against gross budget authority and outlays (total) ....	-10	-10	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4052 Offsetting collections credited to expired accounts .....	1		
4070 Budget authority, net (discretionary) .....	149	124	143
4080 Outlays, net (discretionary) .....	121	124	141
4180 Budget authority, net (total) .....	149	124	143
4190 Outlays, net (total) .....	121	124	141

## Object Classification (in millions of dollars)

Identification code 001–0133–0–1–801	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	12	13	14
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	14	15	16
12.1 Civilian personnel benefits .....	5	5	6
23.3 Communications, utilities, and miscellaneous charges .....	50	54	56
25.1 Advisory and assistance services .....	7	7	7
25.4 Operation and maintenance of facilities .....	33	47	27
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	17	25	20
99.0 Direct obligations .....	129	156	135
99.0 Reimbursable obligations .....	10	10	10
99.9 Total new obligations, unexpired accounts .....	139	166	145

## Employment Summary

Identification code 001–0133–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	102	117	123

## LIBRARY BUILDINGS AND GROUNDS

*For all necessary expenses for the mechanical and structural maintenance, care and operation of the Library buildings and grounds, \$137,889,000, of which \$98,150,000 shall remain available until September 30, 2030.*

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

## Program and Financing (in millions of dollars)

Identification code 001–0155–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Library Buildings and Grounds (Direct) .....	127	97	115
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	130	99	69
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	95	65	138



Spending authority from offsetting collections, discretionary:			
1700	Collected .....	5	2
1900	Budget authority (total) .....	100	67
1930	Total budgetary resources available .....	230	166
Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-4	
1941	Unexpired unobligated balance, end of year .....	99	69

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	84	137
3010	New obligations, unexpired accounts .....	127	97
3011	Obligations ("upward adjustments"), expired accounts .....	5	
3020	Outlays (gross) .....	-77	-157
3041	Recoveries of prior year unpaid obligations, expired .....	-2	
3050	Unpaid obligations, end of year .....	137	77
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	84	137
3200	Obligated balance, end of year .....	137	77

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	100	67
Outlays, gross:			
4010	Outlays from new discretionary authority .....	31	27
4011	Outlays from discretionary balances .....	46	130
4020	Outlays, gross (total) .....	77	157
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-5	-2
4033	Non-Federal sources .....	-1	
4040	Offsets against gross budget authority and outlays (total) ....	-6	-2
Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts .....	1	
4070	Budget authority, net (discretionary) .....	95	65
4080	Outlays, net (discretionary) .....	71	155
4180	Budget authority, net (total) .....	95	65
4190	Outlays, net (total) .....	71	155

**Object Classification** (in millions of dollars)

Identification code 001-0155-0-1-801	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	19	20
11.3	Other than full-time permanent .....	1	1
11.5	Other personnel compensation .....	2	2
11.9	Total personnel compensation .....	22	23
12.1	Civilian personnel benefits .....	9	10
25.1	Advisory and assistance services .....	16	16
25.4	Operation and maintenance of facilities .....	7	7
26.0	Supplies and materials .....	3	3
32.0	Land and structures .....	68	38
99.0	Direct obligations .....	125	97
99.0	Reimbursable obligations .....	2	
99.9	Total new obligations, unexpired accounts .....	127	97

**Employment Summary**

Identification code 001-0155-0-1-801	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	168	179

**CAPITOL POLICE BUILDINGS, GROUNDS AND SECURITY**

For all necessary expenses for the maintenance, care and operation of buildings, grounds and security enhancements of the United States Capitol Police, wherever located, the Alternate Computing Facility, and Architect of the Capitol security operations, \$112,930,000, of which \$33,800,000 shall remain available until September 30, 2030, and of which \$13,500,000 shall remain available until expended

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

**Program and Financing** (in millions of dollars)

Identification code 001-0171-0-1-801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Capitol Police Buildings, Grounds, and Security (Direct) .....	119	140
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	382	348
1021	Recoveries of prior year unpaid obligations .....	1	
1070	Unobligated balance (total) .....	383	348
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	85	85
1900	Budget authority (total) .....	85	85
1930	Total budgetary resources available .....	468	433
Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-1	
1941	Unexpired unobligated balance, end of year .....	348	293

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	126	150
3010	New obligations, unexpired accounts .....	119	140
3011	Obligations ("upward adjustments"), expired accounts .....	1	
3020	Outlays (gross) .....	-93	-137
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	
3041	Recoveries of prior year unpaid obligations, expired .....	-2	
3050	Unpaid obligations, end of year .....	150	153
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	126	150
3200	Obligated balance, end of year .....	150	153

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	85	85
Outlays, gross:			
4010	Outlays from new discretionary authority .....	25	21
4011	Outlays from discretionary balances .....	68	116
4020	Outlays, gross (total) .....	93	137
4180	Budget authority, net (total) .....	85	85
4190	Outlays, net (total) .....	93	137

**Object Classification** (in millions of dollars)

Identification code 001-0171-0-1-801	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	6	6
11.3	Other than full-time permanent .....	1	1
11.5	Other personnel compensation .....	1	1
11.9	Total personnel compensation .....	8	8
12.1	Civilian personnel benefits .....	3	3
23.2	Rental payments to others .....	12	16
25.1	Advisory and assistance services .....	45	85
25.4	Operation and maintenance of facilities .....	23	25
32.0	Land and structures .....	28	3
99.9	Total new obligations, unexpired accounts .....	119	140

**Employment Summary**

Identification code 001-0171-0-1-801	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	43	47

**CAPITOL VISITOR CENTER**

For all necessary expenses for the operation of the Capitol Visitor Center, \$30,547,000.

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

## CAPITOL VISITOR CENTER—Continued

## Program and Financing (in millions of dollars)

Identification code 001–0161–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Capitol Visitor Center (Direct) .....	28	28	31
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	28	28	31
1930 Total budgetary resources available .....	29	29	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	8	5
3010 New obligations, unexpired accounts .....	28	28	31
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-29	-31	-31
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	8	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	8	5
3200 Obligated balance, end of year .....	8	5	5
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	28	28	31
Outlays, gross:			
4010 Outlays from new discretionary authority .....	23	22	25
4011 Outlays from discretionary balances .....	6	9	6
4020 Outlays, gross (total) .....	29	31	31
4180 Budget authority, net (total) .....	28	28	31
4190 Outlays, net (total) .....	29	31	31

## Object Classification (in millions of dollars)

Identification code 001–0161–0–1–801	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	16	17	19
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	18	19	21
12.1 Civilian personnel benefits .....	7	7	7
25.1 Advisory and assistance services .....	1	1	1
25.4 Operation and maintenance of facilities .....	1	1	1
31.0 Equipment .....	1		1
99.9 Total new obligations, unexpired accounts .....	28	28	31

## Employment Summary

Identification code 001–0161–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	207	228	234

## CAPITOL VISITOR CENTER REVOLVING FUND

## Program and Financing (in millions of dollars)

Identification code 001–4296–0–3–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Capitol Visitor Center Revolving Fund (Reimbursable) .....	4	6	6
0900 Total new obligations, unexpired accounts (object class 26.0) .....	4	6	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	15	16

## Budget authority:

Spending authority from offsetting collections, discretionary:			
1700 Collected .....	10	7	7
1930 Total budgetary resources available .....	19	22	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	16	17

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	1	1
3010 New obligations, unexpired accounts .....	4	6	6
3020 Outlays (gross) .....	-5	-6	-7
3050 Unpaid obligations, end of year .....	1	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	1	1
3200 Obligated balance, end of year .....	1	1	

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	10	7	7
Outlays, gross:			
4010 Outlays from new discretionary authority .....		5	5
4011 Outlays from discretionary balances .....	5	1	2
4020 Outlays, gross (total) .....	5	6	7
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4031 Interest on Federal securities .....	-1		
4033 Non-Federal sources .....	-9	-7	-7
4040 Offsets against gross budget authority and outlays (total) ....	-10	-7	-7
4080 Outlays, net (discretionary) .....	-5	-1	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-5	-1	

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	11	15	15
5001 Total investments, EOY: Federal securities: Par value .....	15	15	15

## RECYCLABLE MATERIALS REVOLVING FUND

## Program and Financing (in millions of dollars)

Identification code 001–4297–0–3–801	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1		
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

## JUDICIARY OFFICE BUILDING DEVELOPMENT AND OPERATIONS FUND

## Program and Financing (in millions of dollars)

Identification code 001–4518–0–4–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Operations and Maintenance .....	24	18	20
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	10	7
Budget authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	1		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	40	15	15
1825 Spending authority from offsetting collections applied to repay debt .....	-17		
1850 Spending auth from offsetting collections, mand (total) .....	23	15	15
1900 Budget authority (total) .....	25	15	15
1930 Total budgetary resources available .....	34	25	22

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	10	7 2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	25	28 3
3010	New obligations, unexpired accounts .....	24	18 20
3020	Outlays (gross) .....	-21	-43 -15
3050	Unpaid obligations, end of year .....	28	3 8
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	25	28 3
3200	Obligated balance, end of year .....	28	3 8
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	1	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033	Non-Federal sources .....	-1	.....
Mandatory:			
4090	Budget authority, gross .....	24	15 15
Outlays, gross:			
4100	Outlays from new mandatory authority .....	7	15 15
4101	Outlays from mandatory balances .....	14	28 .....
4110	Outlays, gross (total) .....	21	43 15
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-40	-15 -15
4180	Budget authority, net (total) .....	-16	.....
4190	Outlays, net (total) .....	-20	28 .....
<b>Memorandum (non-add) entries:</b>			
5010	Total investments, SOY: non-Fed securities: Market value .....	11	12 .....
5011	Total investments, EOY: non-Fed securities: Market value .....	12	.....

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

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

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

#### Object Classification (in millions of dollars)

Identification code 001-4518-0-4-801			
	2024 actual	2025 est.	2026 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent .....	1	1 1
11.9	Total personnel compensation .....	1	1 1
12.1	Civilian personnel benefits .....	1	1 1
23.3	Communications, utilities, and miscellaneous charges .....	4	4 4
25.1	Advisory and assistance services .....	5	5 5
25.4	Operation and maintenance of facilities .....	7	5 7
32.0	Land and structures .....	5	1 1
33.0	Investments and loans .....	1	1 1
99.9	Total new obligations, unexpired accounts .....	24	18 20

#### Employment Summary

Identification code 001-4518-0-4-801			
	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	15	15 15

#### ADMINISTRATIVE PROVISIONS

##### NO BONUSES FOR CONTRACTORS BEHIND SCHEDULE OR OVER BUDGET

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

##### ENSURING AOC EMPLOYEE ELIGIBILITY FOR CHILDCARE BENEFITS

**SEC. 121. (a) IN GENERAL.**—Notwithstanding any other provision of law, the Architect of the Capitol is authorized to use appropriated amounts that are otherwise available for salaries and expenses to improve the affordability of child care services for Architect of the Capitol employees.

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

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

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

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

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

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

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

**(f) EFFECTIVE DATE.**—This section shall apply with respect to Fiscal Year 2026 and each fiscal year thereafter.

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

**SEC. 122. (a) Cooperative agreements** The Architect of the Capitol, subject to the direction of the Committees on Appropriations of the Senate and House of Representatives, may enter into cooperative agreements with entities under such terms as the Architect deems advisable, in order to support the Capitol Grounds and Arboretum in carrying out its duties, authorities and mission.

**(b) Plant material exchanges** Capitol Grounds and Arboretum may engage in plant material exchanges with other entities including federal, state or local government agencies, botanic gardens, arboretums, educational institutions, non-profit organizations, municipal parks and gardens.

**(c) Applicability** This section shall apply with respect to fiscal year 2026 and each succeeding fiscal year.

##### ENHANCING AOC ABILITY TO ATTRACT AND RETAIN HIGH-QUALITY CANDIDATES

**SEC. 123. RECRUITMENT, RELOCATION, RETENTION AND REDESIGNATION.** The Architect of the Capitol may authorize payment of recruitment, relocation, re-designation and retention bonuses for senior management and other critical hard-to-fill positions, comparable to those allowed under subchapter IV of chapter 57 and Section 9804 of Title 5, United States Code. The Architect of the Capitol shall prescribe regulations implementing this section.

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

**SEC. 124.** *Notwithstanding the maximum annual rate of pay specified in Sections 1805(c) and 2212(d) of Title 2, United States Code, the Deputy Architect of the Capitol and Chief Executive Office for Visitor Services shall be eligible, as determined by the Architect, to receive performance-based awards, bonuses and other monetary incentives available to the Senior Executive Service under Title 5, United States Code, subject to compensation limitations under Section 5307. The Architect of the Capitol shall prescribe regulations implementing this section.*

##### ENABLING PURCHASES DURING DECLARED EMERGENCIES

**SEC. 125. (a) AUTHORITY TO MAKE PURCHASES OF MATERIALS AND SERVICES DURING EMERGENCIES.**—Notwithstanding any other provision of law and upon notification of the Senate Committee on Appropriations and the House Committee on Appropriations, during times of public health emergency or national emergency as defined by subsection (b), the Architect of the Capitol is authorized

to make bulk purchases and distribute essential materials and services critical for emergency response of the Congress and Supreme Court of the United States in carrying out, without interruption, their respective constitutional and authorized functions and operations.

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

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

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

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

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

#### FOSTERING INTERNATIONAL COOPERATION AND EXCHANGE

##### SEC. 126.

Section 2148 of Title 2 of the United States Code is amended—

(1) at subsection (b) —

(A) by deleting at the end of subsection (4)(A): "and";

(B) by adding at the end of subsection (4)(B): "and";

(C) by inserting at subsection (4)(C) the following: "a joint-venture or other organization formed and wholly controlled by one or more organizations described in subsection (4)(B).";

(2) by redesignating subsection (c) and subsection (d);

(3) by inserting after subsection (b) the following:

"(c) National and International Expositions and Fairs Participation Agreements. The Architect of the Capitol may, subject to the direction of the Joint Committee of Congress on the Library and in coordination with the Secretary of State or Secretary of Commerce, enter into contracts and other agreements with public or private organizers to represent the United States of America at national and international expositions and fairs in support of the educational mission of the United States Botanic Garden."

(4) by inserting at the end of the newly designated subsection (d) the following:

"EXCEPT agreements in furtherance of the authority under subsection (c).; and

(5) by redesignating subsection (d) as subsection (e).

## BOTANIC GARDEN

### Federal Funds

#### BOTANIC GARDEN

For all necessary expenses for the maintenance, care and operation of the Botanic Garden and the nurseries, buildings, grounds, and collections; and purchase and exchange, maintenance, repair, and operation of a passenger motor vehicle; all under the direction of the Joint Committee on the Library, \$206,392,000, of which \$5,000,000 shall remain available until September 30, 2030, and of which \$185,000,000 shall remain available until expended: Provided, That, of the amount made available under this heading, the Architect of the Capitol may obligate and expend such sums as may be necessary for the maintenance, care and operation of the National Garden established under section 307E of the Legislative Branch Appropriations Act, 1989 (2 U.S.C. 2146), upon vouchers approved by the Architect of the Capitol or a duly authorized designee.

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

#### Program and Financing (in millions of dollars)

Identification code 009–0200–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Botanic Garden (Direct) .....	25	21	114
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	18	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	21	21	206
1930 Total budgetary resources available .....	43	39	224
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	18	18	110
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	17	6

3010 New obligations, unexpired accounts .....	25	21	114
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-20	-32	-108
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	17	6	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	17	6
3200 Obligated balance, end of year .....	17	6	12

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	21	21	206
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	17	103
4011 Outlays from discretionary balances .....	9	15	5
4020 Outlays, gross (total) .....	20	32	108
4180 Budget authority, net (total) .....	21	21	206
4190 Outlays, net (total) .....	20	32	108

#### Object Classification (in millions of dollars)

Identification code 009–0200–0–1–801	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	7	7	8
11.3 Other than full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	8	8	9
12.1 Civilian personnel benefits .....	3	3	3
25.1 Advisory and assistance services .....	3	3	3
25.4 Operation and maintenance of facilities .....	5	4	4
26.0 Supplies and materials .....	1	1	1
32.0 Land and structures .....	5	2	94
99.9 Total new obligations, unexpired accounts .....	25	21	114

#### Employment Summary

Identification code 009–0200–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	69	77	77

## LIBRARY OF CONGRESS

### Federal Funds

#### SALARIES AND EXPENSES

For all necessary expenses of the Library of Congress not otherwise provided for, including development and maintenance of the Library's catalogs; custody and custodial care of the Library buildings; information technology services provided centrally; special clothing; cleaning, laundering and repair of uniforms; preservation of motion pictures in the custody of the Library; operation and maintenance of the American Folklife Center in the Library; preparation and distribution of catalog records and other publications of the Library; hire or purchase of one passenger motor vehicle; and expenses of the Library of Congress Trust Fund Board not properly chargeable to the income of any trust fund held by the Board, \$625,327,000, and, in addition, amounts credited to this appropriation during fiscal year 2026 under the Act of June 28, 1902 (chapter 1301; 32 Stat. 480; 2 U.S.C. 150), shall remain available until expended: Provided, That the Library of Congress may not obligate or expend any funds derived from collections under the Act of June 28, 1902, in excess of the amount authorized for obligation or expenditure in appropriations Acts: Provided further, That of the total amount appropriated, not more than \$18,000 may be expended, on the certification of the Librarian of Congress, in connection with official representation and reception expenses, including for the Overseas Field Offices: Provided further, That of the total amount appropriated, no less than \$13,101,000 shall remain available until expended for the Teaching with Primary Sources program, of which \$2,441,000 shall be for the Lewis-Houghton Civics and Democracy Initiative: Provided further, That of the total amount appropriated, \$1,546,000 shall remain available until expended for upgrade of the Legislative Branch Financial Management System: Provided further, That of the total amount appropriated, no less than \$150,000 shall remain available until expended for the Surplus Books Program to promote the program and facilitate a greater number of donations to eligible entities across the United States: Provided further, That of the total amount appropriated, \$4,379,000 shall remain available until expended for the Veterans History Project to continue digitization efforts of already

collected materials, reach a greater number of veterans to record their stories, and promote public access to the Project.

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

**Program and Financing** (in millions of dollars)

Identification code 003–0101–0–1–503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of the Librarian .....	55	56	58
0002 Office of the Chief Operating Officer .....	97	96	99
0004 Law Library .....	17	17	18
0005 Office of the Inspector General .....	4	5	5
0006 Office of the Chief Information Officer .....	159	169	185
0007 Library Collections and Services Group .....	9	10	10
0008 Discovery and Preservation Services .....	145	147	154
0009 Researcher and Collections Services .....	90	92	96
0799 Total direct obligations .....	576	592	625
0801 Reimbursable program - Interagency/ Intra-agency .....	16	17	18
0900 Total new obligations, unexpired accounts .....	592	609	643
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	36	44	47
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	592	592	625
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	12	20	18
1900 Budget authority (total) .....	604	612	643
1930 Total budgetary resources available .....	640	656	690
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-4	.....	.....
1941 Unexpired unobligated balance, end of year .....	44	47	47
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	189	156	153
3010 New obligations, unexpired accounts .....	592	609	643
3011 Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020 Outlays (gross) .....	-622	-612	-605
3041 Recoveries of prior year unpaid obligations, expired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	156	153	191
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	189	156	153
3200 Obligated balance, end of year .....	156	153	191
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	604	612	643
Outlays, gross:			
4010 Outlays from new discretionary authority .....	467	465	488
4011 Outlays from discretionary balances .....	155	147	117
4020 Outlays, gross (total) .....	622	612	605
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-12	-13	-18
4033 Non-Federal sources .....	-2	-7	.....
4040 Offsets against gross budget authority and outlays (total) ....	-14	-20	-18
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	2	.....	.....
4070 Budget authority, net (discretionary) .....	592	592	625
4080 Outlays, net (discretionary) .....	608	592	587
4180 Budget authority, net (total) .....	592	592	625
4190 Outlays, net (total) .....	608	592	587

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

Office. The Librarian of Congress chairs the Library's Executive Committee (EC).

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

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

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

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

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

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

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

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

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

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

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

## SALARIES AND EXPENSES—Continued

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

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

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

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

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

## Object Classification (in millions of dollars)

Identification code 003–0101–0–1–503	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	262	268	278
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	5	5	5
11.9 Total personnel compensation .....	269	275	285
12.1 Civilian personnel benefits .....	97	99	103
21.0 Travel and transportation of persons .....	1	1	2
23.2 Rental payments to others .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	22	27	29
24.0 Printing and reproduction .....	2	2	3
25.1 Advisory and assistance services .....	71	68	75
25.2 Other services from non-Federal sources .....	29	29	29
25.3 Other goods and services from Federal sources .....	15	20	21
25.4 Operation and maintenance of facilities .....	10	10	11
25.7 Operation and maintenance of equipment .....	13	20	21
26.0 Supplies and materials .....	2	2	3
31.0 Equipment .....	35	26	30
41.0 Grants, subsidies, and contributions .....	8	11	11
94.0 Financial transfers .....	1		
99.0 Direct obligations .....	577	592	625
99.0 Reimbursable obligations .....	16	17	17
99.5 Adjustment for rounding .....	-1		1
99.9 Total new obligations, unexpired accounts .....	592	609	643

## Employment Summary

Identification code 003–0101–0–1–503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,040	2,272	2,281
2001 Reimbursable civilian full-time equivalent employment .....	26	32	32

## LIBRARY OF CONGRESS NATIONAL COLLECTION STEWARDSHIP FUND

## Program and Financing (in millions of dollars)

Identification code 003–0103–0–1–503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	3		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	22	22
1012 Unobligated balance transfers between expired and unexpired accounts .....	9		
1070 Unobligated balance (total) .....	25	22	22
1930 Total budgetary resources available .....	25	22	22
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	22	22	22
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		3	
3010 New obligations, unexpired accounts .....	3		
3020 Outlays (gross) .....		-3	
3050 Unpaid obligations, end of year .....	3		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		3	
3200 Obligated balance, end of year .....	3		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		3	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		3	

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

## Object Classification (in millions of dollars)

Identification code 003–0103–0–1–503	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	2		
31.0 Equipment .....	1		

99.9 Total new obligations, unexpired accounts ..... 3 .....

### COPYRIGHT OFFICE

#### SALARIES AND EXPENSES

*For all necessary expenses of the Copyright Office, \$108,276,000, of which not more than \$37,025,000, to remain available until expended, shall be derived from collections credited to this appropriation during fiscal year 2026 under sections 708(d) and 1316 of title 17, United States Code: Provided, That the Copyright Office may not obligate or expend any funds derived from collections under such section in excess of the amount authorized for obligation or expenditure in appropriations Acts: Provided further, That not more than \$7,824,000 shall be derived from collections during fiscal year 2026 under sections 111(d)(2), 119(b)(3), 803(e), and 1005 of such title: Provided further, That the total amount available for obligation shall be reduced by the amount by which collections are less than \$44,849,000: Provided further, That of the funds provided under this heading, not less than \$16,500,000 is for modernization initiatives, of which \$8,000,000 shall remain available until September 30, 2027: Provided further, That not more than \$100,000 of the amount appropriated is available for the maintenance of an "International Copyright Institute" in the Copyright Office of the Library of Congress for the purpose of training nationals of developing countries in intellectual property laws and policies: Provided further, That not more than \$6,500 may be expended, on the certification of the Librarian of Congress, in connection with official representation and reception expenses for activities of the International Copyright Institute and for copyright delegations, visitors, and seminars: Provided further, That, notwithstanding any provision of chapter 8 of title 17, United States Code, any amounts made available under this heading which are attributable to royalty fees and payments received by the Copyright Office pursuant to sections 111, 119, and chapter 10 of such title may be used for the costs incurred in the administration of the Copyright Royalty Judges program, with the exception of the costs of salaries and benefits for the Copyright Royalty Judges and staff under section 802(e).*

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

#### Program and Financing (in millions of dollars)

Identification code 003–0102–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Registration, recordation, cataloging, acquisitions, & public reference (Basic) .....	54	54	60
0002 Determinations by Copyright Royalty Judges .....	2	3	3
0799 Total direct obligations .....	56	57	63
0801 Registration, recordation, cataloging, acquisitions, & public reference (Basic) .....	40	38	37
0802 Licensing .....	7	7	7
0803 Copyright Royalty Judges .....	1	1	1
0899 Total reimbursable obligations .....	48	46	45
0900 Total new obligations, unexpired accounts .....	104	103	108
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	27	26	26
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	28	26	26
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	58	57	63
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	45	46	45
1900 Budget authority (total) .....	103	103	108
1930 Total budgetary resources available .....	131	129	134
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	26	26	26
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	23	20	17
3010 New obligations, unexpired accounts .....	104	103	108
3020 Outlays (gross) .....	-106	-106	-108
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	20	17	17

Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	23	20	17
3200 Obligated balance, end of year .....	20	17	17

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	103	103	108
Outlays, gross:			
4010 Outlays from new discretionary authority .....	84	88	93
4011 Outlays from discretionary balances .....	22	18	15
4020 Outlays, gross (total) .....	106	106	108
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-8	-8
4033 Non-Federal sources .....	-45	-38	-37
4040 Offsets against gross budget authority and outlays (total) ....	-46	-46	-45
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	58	57	63
4080 Outlays, net (discretionary) .....	60	60	63
4180 Budget authority, net (total) .....	58	57	63
4190 Outlays, net (total) .....	60	60	63

The U.S. Copyright Office (USCO) administers the U.S. copyright laws (including by its services on registration, recordation and statutory licensing), provides expert advice to the Congress on matters relating to copyright law and policy (both domestic and international), provides information and assistance to the Executive Branch and the courts, and provides information and education to the public. It also maintains the largest database of copyrighted works and copyright ownership information in the world. Through its work, the Office contributes significantly to the development of the copyright law, the national economy, and the cultural heritage of the United States. Approximately forty-one percent of the USCO's fiscal year 2024 Basic operations were funded by fees paid by authors and other copyright owners for services rendered, and the remainder is funded by appropriations. The amount requested is more than offset by projected fee receipts plus the value of books and other materials deposited with the USCO in accordance with the Copyright Act (17 U.S.C. subsections 407 and 408) and transferred annually to the Library of Congress for its permanent collections.

**Registration, recordation, acquisitions, copyright records, public information, and expert advice on copyright issues.**—The USCO is responsible for administering the national copyright registration system, including by reviewing applications for copyright registration and recording assignments and other copyright-related documents. In fiscal year 2024, the USCO registered over 575,287 to copyright, covering millions of copies of original works of authorship. Additional responsibilities of the USCO include: creating and providing access to public records of copyright ownership; administering the mandatory deposit provision of the Copyright Act, which provides books, films, sound recordings, and other works for possible inclusion in Library of Congress collections; providing expert advice to Congress, executive agencies, and the courts on domestic and international copyright law and policy; participating in international discussions and negotiations regarding copyright matters; and providing copyright information, education, and events to the public.

**Licensing Program.**—The Licensing Program handles administrative provisions of statutory licenses and obligations under the copyright law, including those involving secondary transmissions by cable television systems and satellite carriers and the importation, manufacture and distribution of digital audio recording devices and distribution media. The Program collects specified royalty fees for distribution to copyright owners upon determinations rendered by the Copyright Royalty Judges. Distribution occurs after deduction of administrative costs incurred by the Program and by the Copyright Royalty Judges, as specified by this appropriation. The Licensing Program is fully funded directly from the royalties and filing fees collected, making it self-supporting with no tax dollars used for this operation.

## COPYRIGHT OFFICE—Continued

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

## Object Classification (in millions of dollars)

Identification code 003–0102–0–1–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	25	26	28
11.5 Other personnel compensation .....	1		
11.9 Total personnel compensation .....	26	26	28
12.1 Civilian personnel benefits .....	9	9	10
25.1 Advisory and assistance services .....	13	16	18
25.3 Other goods and services from Federal sources .....	6	6	6
25.7 Operation and maintenance of equipment .....	1		1
99.0 Direct obligations .....	55	58	63
99.0 Reimbursable obligations .....	45	45	44
99.5 Adjustment for rounding .....	4		1
99.9 Total new obligations, unexpired accounts .....	104	103	108

## Employment Summary

Identification code 003–0102–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	208	208	247
2001 Reimbursable civilian full-time equivalent employment .....	215	215	231

## CONGRESSIONAL RESEARCH SERVICE

## SALARIES AND EXPENSES

*For all necessary expenses to carry out the provisions of section 203 of the Legislative Reorganization Act of 1946 (2 U.S.C. 166) and to revise and extend the Annotated Constitution of the United States of America, \$144,568,000: Provided, That no part of such amount may be used to pay any salary or expense in connection with any publication, or preparation of material therefor (except the Digest of Public General Bills), to be issued by the Library of Congress unless such publication has obtained prior approval of either the Committee on House Administration of the House of Representatives or the Committee on Rules and Administration of the Senate: Provided further, That this prohibition does not apply to publication of non-confidential Congressional Research Service (CRS) products: Provided further, That a non-confidential CRS product includes any written product containing research or analysis that is currently available for general congressional access on the CRS Congressional Intranet, or that would be made available on the CRS Congressional Intranet in the normal course of business and does not include material prepared in response to Congressional requests for confidential analysis or research.*

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

## Program and Financing (in millions of dollars)

Identification code 003–0127–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Congressional Research Service, Salaries and Expenses (Direct) .....	136	136	145
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	136	136	145
1930 Total budgetary resources available .....	136	136	145
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	23	15	11
3010 New obligations, unexpired accounts .....	136	136	145
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-144	-140	-143
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	15	11	13

## Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	23	15	11
3200 Obligated balance, end of year .....	15	11	13

## Budget authority and outlays, net:

4000 Discretionary:			
Budget authority, gross .....	136	136	145
Outlays, gross:			
4010 Outlays from new discretionary authority .....	123	125	133
4011 Outlays from discretionary balances .....	21	15	10
4020 Outlays, gross (total) .....	144	140	143
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4070 Budget authority, net (discretionary) .....	136	136	145
4080 Outlays, net (discretionary) .....	143	140	143
4180 Budget authority, net (total) .....	136	136	145
4190 Outlays, net (total) .....	143	140	143

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

## Object Classification (in millions of dollars)

Identification code 003–0127–0–1–801	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	87	88	91
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	89	90	93
12.1 Civilian personnel benefits .....	31	31	32
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	4	3	6
25.2 Other services from non-Federal sources .....	3	3	4
26.0 Supplies and materials .....	6	6	7
31.0 Equipment .....	1	1	
99.0 Direct obligations .....	135	135	143
99.5 Adjustment for rounding .....	1	1	2
99.9 Total new obligations, unexpired accounts .....	136	136	145

## Employment Summary

Identification code 003–0127–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	590	641	641

## NATIONAL LIBRARY SERVICE FOR THE BLIND AND PRINT DISABLED

## SALARIES AND EXPENSES

*For all necessary expenses to carry out the Act of March 3, 1931 (chapter 400; 46 Stat. 1487; 2 U.S.C. 135a), \$68,001,000: Provided, That of the total amount appropriated, \$650,000 shall be available to contract to provide newspapers to blind and print disabled residents at no cost to the individual.*

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

## Program and Financing (in millions of dollars)

Identification code 003–0141–0–1–503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct service to users .....	65	66	68
0801 Reimbursable program activity .....	2	1	1
0900 Total new obligations, unexpired accounts .....	67	67	69



<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	66	66	68
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	1	1	1
1900	Budget authority (total) .....	67	67	69
1930	Total budgetary resources available .....	68	68	70
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	39	41	35
3010	New obligations, unexpired accounts .....	67	67	69
3020	Outlays (gross) .....	-61	-73	-68
3041	Recoveries of prior year unpaid obligations, expired .....	-4		
3050	Unpaid obligations, end of year .....	41	35	36
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	39	41	35
3200	Obligated balance, end of year .....	41	35	36
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	67	67	69
Outlays, gross:				
4010	Outlays from new discretionary authority .....	34	35	36
4011	Outlays from discretionary balances .....	27	38	32
4020	Outlays, gross (total) .....	61	73	68
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1	-1	-1
4180	Budget authority, net (total) .....	66	66	68
4190	Outlays, net (total) .....	60	72	67

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

**Direct service to users.**—During fiscal year 2024, NLS and its network of cooperating libraries circulated 22.2 million books and magazines in accessible media.

**Support services.**—A variety of professional, technical, and clerical functions are performed by the NLS. About 14,934 requests for information concerning library and related services available to the blind and other print disabled persons were received in 2024 and nearly 2,615 interlibrary loan items were circulated.

#### Object Classification (in millions of dollars)

Identification code 003–0141–0–1–503				
2024 actual      2025 est.      2026 est.				
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	13	12	13
11.3	Other than full-time permanent .....	1	1	1
11.9	Total personnel compensation .....	14	13	14
12.1	Civilian personnel benefits .....	5	5	5
23.1	Rental payments to GSA .....	3	3	3
23.3	Communications, utilities, and miscellaneous charges .....	1		
25.1	Advisory and assistance services .....	10	9	9
25.2	Other services from non-Federal sources .....	4	5	5
25.3	Other goods and services from Federal sources .....	1	1	1
25.7	Operation and maintenance of equipment .....	1	1	1
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	25	28	29
99.0	Direct obligations .....	65	66	68
99.0	Reimbursable obligations .....	1	1	1
99.5	Adjustment for rounding .....	1		
99.9	Total new obligations, unexpired accounts .....	67	67	69

#### Employment Summary

Identification code 003–0141–0–1–503				
2024 actual      2025 est.      2026 est.				
1001	Direct civilian full-time equivalent employment .....	103	113	113

#### PAYMENTS TO COPYRIGHT OWNERS

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 003–5175–0–2–376				
2024 actual      2025 est.      2026 est.				
0100	Balance, start of year .....			
Receipts:				
Current law:				
1110	Fees from Jukebox, Satellite and Cable Television for Operating Costs, Copyright Office .....	6	7	9
2000	Total: Balances and receipts .....	6	7	9
Appropriations:				
Current law:				
2101	Payments to Copyright Owners .....	-6	-7	-7
5099	Balance, end of year .....			2

##### Program and Financing (in millions of dollars)

Identification code 003–5175–0–2–376				
2024 actual      2025 est.      2026 est.				
<b>Obligations by program activity:</b>				
0001	Licensing costs .....	6	7	7
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	6	7	7
1930	Total budgetary resources available .....	6	7	7
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	6	7	7
3020	Outlays (gross) .....	-6	-7	-7
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	6	7	7
Outlays, gross:				
4100	Outlays from new mandatory authority .....	6	7	7
4180	Budget authority, net (total) .....	6	7	7
4190	Outlays, net (total) .....	6	7	7

#### Object Classification (in millions of dollars)

Identification code 003–5175–0–2–376				
2024 actual      2025 est.      2026 est.				
Direct obligations:				
25.3	Other goods and services from Federal sources .....	5	7	7
44.0	Refunds .....	1		
99.9	Total new obligations, unexpired accounts .....	6	7	7

#### COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND

##### Program and Financing (in millions of dollars)

Identification code 003–4325–0–3–503				
2024 actual      2025 est.      2026 est.				
<b>Obligations by program activity:</b>				
0801	Cooperative Acquisitions Program .....	3	12	13
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	7	7	7
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	3	12	13
1930	Total budgetary resources available .....	10	19	20

COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND—Continued  
Program and Financing—Continued

Identification code 003-4325-0-3-503	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	7	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3	12	13
3020 Outlays (gross) .....	-3	-12	-13
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	12	13
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	11	12
4011 Outlays from discretionary balances .....	1	1	1
4020 Outlays, gross (total) .....	3	12	13
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-3	-12	-13
4040 Offsets against gross budget authority and outlays (total) ....	-3	-12	-13
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

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

## Object Classification (in millions of dollars)

Identification code 003-4325-0-3-503	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent .....		1	1
22.0 Transportation of things .....		1	1
23.3 Communications, utilities, and miscellaneous charges .....		1	1
25.3 Other goods and services from Federal sources .....		1	1
31.0 Equipment .....	2	6	7
99.0 Reimbursable obligations .....	2	10	11
99.5 Adjustment for rounding .....	1	2	2
99.9 Total new obligations, unexpired accounts .....	3	12	13

## Employment Summary

Identification code 003-4325-0-3-503	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	6	7	6

Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	2
3200 Obligated balance, end of year .....	1	2	3

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	8	13	12
Outlays, gross:			
4010 Outlays from new discretionary authority .....	7	11	10
4011 Outlays from discretionary balances .....	1	1	1
4020 Outlays, gross (total) .....	8	12	11
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-5	-13	-12
4033 Non-Federal sources .....	-3		
4040 Offsets against gross budget authority and outlays (total) ....	-8	-13	-12
4080 Outlays, net (discretionary) .....		-1	-1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		-1	-1

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

## Object Classification (in millions of dollars)

Identification code 003-4346-0-3-503	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	3	2
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....		1	1
25.2 Other services from non-Federal sources .....	5	5	5
25.3 Other goods and services from Federal sources .....		1	1
26.0 Supplies and materials .....	1	1	1
99.0 Reimbursable obligations .....	8	12	11
99.5 Adjustment for rounding .....		1	1
99.9 Total new obligations, unexpired accounts .....	8	13	12

## Employment Summary

Identification code 003-4346-0-3-503	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	16	29	29

## FEDLINK PROGRAM AND FEDERAL RESEARCH PROGRAM

## Program and Financing (in millions of dollars)

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

## Program and Financing (in millions of dollars)

Identification code 003-4346-0-3-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 National Library .....	8	13	12
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	8	8
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	8		
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	8	13	12
1930 Total budgetary resources available .....	16	21	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	8	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	2
3010 New obligations, unexpired accounts .....	8	13	12
3020 Outlays (gross) .....	-8	-12	-11
3050 Unpaid obligations, end of year .....	1	2	3

Identification code 003-4543-0-4-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Fedlink and Federal Research .....	90	292	308
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	42	51	51
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	42		
1021 Recoveries of prior year unpaid obligations .....	4		
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	48	51	51
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	93	292	308
1930 Total budgetary resources available .....	141	343	359
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	51	51	51
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	34	31	66
3010 New obligations, unexpired accounts .....	90	292	308
3020 Outlays (gross) .....	-89	-257	-299

3040	Recoveries of prior year unpaid obligations, unexpired .....	-4		
3050	Unpaid obligations, end of year .....	31	66	75
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	32	29	64
3200	Obligated balance, end of year .....	29	64	73

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	93	292	308
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	51	184	194
4011	Outlays from discretionary balances .....	38	73	105
4020	Outlays, gross (total) .....	89	257	299
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-93	-292	-308
4033	Non-Federal sources .....	-2		
4040	Offsets against gross budget authority and outlays (total) ....	-95	-292	-308
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts .....	2		
4060	Additional offsets against budget authority only (total) .....	2		
4080	Outlays, net (discretionary) .....	-6	-35	-9
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-6	-35	-9

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

#### Object Classification (in millions of dollars)

Identification code 003-4543-0-4-503		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent .....	7	7	8
12.1	Civilian personnel benefits .....	2	3	3
25.1	Advisory and assistance services .....	1	1	1
25.2	Other services from non-Federal sources .....	55	239	250
25.3	Other goods and services from Federal sources .....	1	3	3
31.0	Equipment .....	24	39	42
99.0	Reimbursable obligations .....	90	292	307
99.5	Adjustment for rounding .....			1
99.9	Total new obligations, unexpired accounts .....	90	292	308

#### Employment Summary

Identification code 003-4543-0-4-503	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	50	90	99

### Trust Funds

#### GIFT AND TRUST FUND ACCOUNTS

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 003-9971-0-7-503		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	10	6	51
	Receipts:			
	Current law:			
1130	Contributions, Library of Congress Gift Fund .....	17	50	52
1130	Contributions, Library of Congress Permanent Loan Account .....	10	10	10
1130	Income from Donated Securities, Library of Congress .....	8	4	7
1140	Earnings on Investments, Library of Congress Gift Fund .....	2	8	14
1140	Interest, Library of Congress Permanent Loan Account .....	1	1	1
1140	Foreign Service National Separation Liability Trust Fund .....	1	1	1
1199	Total current law receipts .....	39	74	85

1999	Total receipts .....	39	74	85
2000	Total: Balances and receipts .....	49	80	136
	Appropriations:			
	Current law:			
2101	Gift and Trust Fund Accounts .....	-43	-29	-26
5099	Balance, end of year .....	6	51	110

#### Program and Financing (in millions of dollars)

Identification code 003-9971-0-7-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of the Librarian .....	14	12	12
0002 Office of the Chief Information Officer .....	2	1	2
0003 Office of the Chief Operating Officer .....	1	2	2
0004 Library Collections and Services Group .....	20	14	15
0005 Congressional Research Service .....	1	.....	.....
0900 Total new obligations, unexpired accounts .....	38	29	31

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	60	66	66
1021	Recoveries of prior year unpaid obligations .....	1	.....	.....
1070	Unobligated balance (total) .....	61	66	66
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	43	29	26
1930	Total budgetary resources available .....	104	95	92
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	66	66	61

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	7	13	9
3010	New obligations, unexpired accounts .....	38	29	31
3020	Outlays (gross) .....	-31	-33	-27
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050	Unpaid obligations, end of year .....	13	9	13
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	7	13	9
3200	Obligated balance, end of year .....	13	9	13

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross .....	43	29	26
Outlays, gross:				
4100	Outlays from new mandatory authority .....	26	23	21
4101	Outlays from mandatory balances .....	5	10	6
4110	Outlays, gross (total) .....	31	33	27
4180	Budget authority, net (total) .....	43	29	26
4190	Outlays, net (total) .....	31	33	27

Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value .....	57	66	66
5001	Total investments, EOY: Federal securities: Par value .....	66	66	70
5010	Total investments, SOY: non-Fed securities: Market value .....	170	200	200
5011	Total investments, EOY: non-Fed securities: Market value .....	200	200	200

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

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

## GIFT AND TRUST FUND ACCOUNTS—Continued

catalog records, standards work, and professional and collaborative programs.

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

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

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

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

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

*Copyright Office.*—The Copyright Office administers the U.S. Copyright Laws (including by its services on registration, recordation and statutory licensing), provides expert advice to the Congress on matters relating to copyright law and policy (both domestic and international), provides information and assistance to the executive branch and the courts, and provides information and education to the public.

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

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

## Object Classification (in millions of dollars)

Identification code 003–9971–0–7–503	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	3	2	2
25.2 Other services from non-Federal sources .....	8	3	3

25.3 Other goods and services from Federal sources .....	5	8	8
31.0 Equipment .....	1	1	1
33.0 Investments and loans .....	12	8	8
41.0 Grants, subsidies, and contributions .....	3	4	5
99.0 Direct obligations .....	35	29	30
99.5 Adjustment for rounding .....	3	.....	1
99.9 Total new obligations, unexpired accounts .....	38	29	31

## Employment Summary

Identification code 003–9971–0–7–503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	21	14	21

## ADMINISTRATIVE PROVISIONS

## REIMBURSABLE AND REVOLVING FUND ACTIVITIES

*SEC. 130. REVOLVING FUND AND REIMBURSABLE ACTIVITIES.*—For revolving fund and reimbursable activities that are funded from sources other than appropriations to the Library in appropriations Acts for the Legislative Branch, the obligational authority of the Library may not exceed \$332,285,000 for revolving fund activities, to remain available without fiscal year limitation, and may not exceed \$10,000,000 for reimbursable activities.

## SIGNATURE PUBLIC PROGRAMS REVOLVING FUND (2 U.S.C. 182F)

*SEC. 131. SIGNATURE PUBLIC PROGRAMS REVOLVING FUND (2 U.S.C. 182f)*

(a) *ESTABLISHMENT.*— There is hereby established in the Treasury of the United States a revolving fund for signature public programs by the Librarian of Congress, which shall consist of amounts that may be appropriated, credited, deposited, or transferred to it under this section.

(b) *FEES, SALES, AND DEPOSITS.*— The Librarian:

- (1) may charge a fee for attendance at or entry to signature public programs;
- (2) may sell items, materials, refreshments, and other services associated with signature public programs and retain the proceeds or revenue from such sales or activities;
- (3) may accept voluntary personal and non-personal services and in-kind donations in support of signature public programs; and
- (4) shall deposit any such fees, proceeds, and revenue into the revolving fund under this section.

(c) *CONTENTS OF FUND.*—

(1) *In general.*— The revolving fund under this section shall consist of the following amounts:

(A) Amounts deposited by the Librarian under subsection (b);

(B) Money or other property donated, bequeathed, or devised to the Library, which are attributable to the programs and activities covered by the fund, and credited to the revolving fund;

(C) Amounts deposited by the Librarian under paragraph (2); and

(D) Such other amounts as may be appropriated under law.

(2) *Deposit of funds during transition.*—Notwithstanding section 1535(d) of title 31, the Librarian shall transfer to the revolving fund under this section the following:

(A) Any obligated, unexpended balances existing as of the date of the transfer which are attributable to the programs and activities covered by the revolving fund.

(B) An amount equal to the difference as of such date between—

- (I) the total value of the supplies, inventories, equipment, gift fund balances, and other assets attributable to such programs and activities; and
- (II) the total value of the liabilities attributable to such programs and activities.

(d) *USE OF AMOUNTS*

(1) *In general.*—Notwithstanding section 206 of the Legislative Branch Appropriations Act, 1994 (2 U.S.C. 132a–1), amounts in the revolving fund under this section shall be available to the Librarian without fiscal year limitation to carry out signature public programs and activities.

(2) *Special rule for payments for certain Capitol Police services.*—In the case of any amount in the revolving fund consisting of a payment received for services of the United States Capitol Police in connection with a signature public program described in subsection (a), the Librarian shall transfer such amount upon receipt to the Capitol Police for deposit into the applicable appropriations accounts of the Capitol Police.

(3) Section 6 of the U.S. Capitol Police and Library of Congress Police Merger Implementation Act of 2007 (2 U.S.C. 143c) is amended to strike the period at the end and insert "and signature public programs and activities pursuant to this Act (2 U.S.C. 182f)."

(e) **EFFECTIVE DATE.**—This section shall apply with respect to fiscal year 2025 and each succeeding fiscal year.

GOING 100% DIGITAL WITH CONSTITUTION ANNOTATED (CONAN)

**SEC. 132. ELIMINATION OF HARDCOPY DISTRIBUTION OF CONAN.**—Joint Resolution authorizing the preparation and printing of a revised edition of the Constitution of the United States Of America (S.J. Res. 236; Public Law 91–589, Dec. 24, 1970; 2 U.S.C. 168, et seq.) is amended—

(a) at section 1

(1) in paragraph (1) (2 U.S.C. 168, paragraph (3)) by inserting after the semicolon at the end "provided, however, upon the completion of the October 2031 term of the Supreme Court and upon the completion of each tenth October term of the Supreme Court thereafter, a digital decennial revised edition of the Constitution Annotated, which shall contain annotations of all decisions theretofore rendered by the Supreme Court construing provisions of the Constitution, in place of the hardbound decennial revised edition of the Constitution Annotated,"

(2) in paragraph (2) (2 U.S.C. 168, paragraph (4)) by inserting before the period "; provided, however, upon the completion of the October 2023 term of the Supreme Court and upon the completion of each subsequent term of the Supreme Court beginning in an odd-numbered year (the final digit of which is not a 1), a digital cumulative pocket-part supplement to the most recent decennial revised edition of the Constitution Annotated, which shall contain cumulative annotations of all such decisions rendered by the Supreme Court which were not included in the most recent revised edition of the Constitution Annotated, in place of the hardbound editions of the cumulative pocket-part supplements";

(b) at section 2 (2 U.S.C. 168a) by inserting before the period "until the completion of the October 2023 term of the Supreme Court. Thereafter, the digital decennial revised editions and digital cumulative pocket-part supplements will be available at a Library of Congress web site. The Librarian will ensure the continued availability of these documents to Congress and the public".

(c) at section 3 (2 U.S.C. 168b) by inserting at the end "Upon completion of the October 2023 term of the Supreme Court, the Librarian shall provide the decennial revised editions and cumulative pocket-part supplements exclusively in a digital format available at a Library of Congress web site."; and

(d) by repealing section 4 (2 U.S.C. 168c).

CONFIRMING FEDLINK AVAILABILITY TO THE DEPARTMENT OF DEFENSE

**SEC. 133. FACILITATE USE OF FEDLINK BY DEPARTMENT OF DEFENSE.**—The Library of Congress Fiscal Operations Improvement Act of 2000 (2 U.S.C. 182a et seq; Public Law 106–481) is amended —

in section 103 (2 U.S.C. 182c), by adding at the end the following—

(g) **Program Definitions.** The Library of Congress programs described in this section are excluded from definitions of non-defense agency in section 817(i) of Public Law 109–364, as amended. Procurements by the Library of Congress programs in this section on behalf of the Department of Defense may be executed without regard to interagency contracting requirements imposing Department of Defense regulations and without certifications adopting Department of Defense acquisition requirements.

EXPANDING THE CUSTOMER BASE FOR THE FEDERAL RESEARCH PROGRAM

**SEC. 134. FEDERAL RESEARCH PROGRAM ASSISTANCE.**—The Library of Congress Fiscal Operations Improvement Act of 2000 (2 U.S.C. 182a et seq.; Public Law 106–481) is amended —

(a) in section 103 (2 U.S.C. 182c), at subsection (f) (2), by inserting after "entities of the Federal Government" the following: "tribal governments (as defined in 40 U.S.C. 502(c)(3)(B)), contractors or grantees performing federal projects on behalf of a Federal entity, state and local governments,"

(b) in section 103(f)(1) (2 U.S.C. 182c(f)(1)) by replacing the reference to 40 U.S.C. 502(c)(2)(B) with "40 U.S.C. 502(c)(3)(B)".

REAUTHORIZING THE NATIONAL FILM AND SOUND RECORDING PRESERVATION PROGRAMS PERMANENTLY

**SEC. 135. LIBRARY OF CONGRESS SOUND RECORDING AND FILM PRESERVATION PROGRAMS REAUTHORIZATION**

(a) **Reauthorization of National Recording Preservation Program**

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

(2) **National Recording Preservation Foundation.**—Section 152411(a) of title 36, United States Code, is amended by striking "through fiscal year 2026".

(b) **Reauthorization of Appropriations for National Film Preservation Program**

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

(2) **National Film Preservation Foundation.**—Section 151711(a)(1) of title 36, United States Code, is amended by —

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

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

ENSURING PARITY FOR LIBRARY SENIOR LEVEL EXECUTIVES

**SEC. 136. LIBRARY OF CONGRESS—SENIOR LEVEL PARITY (2 U.S.C. 136B)**

The Librarian may establish such policies as may be necessary to ensure that pay, awards, incentives, and leave accrual for the senior level employees of such agency are at least equal to those provided to executive branch employees appointed pursuant to subchapter II of chapter 31 of title 5, United States Code.

The activities of the Library of Congress may, in the reasonable discretion of the Librarian, be carried out by authorizing details of employees from and to other offices of the Federal Government on a reimbursable, partially-reimbursable, or non-reimbursable basis.

SIMPLIFYING FUND TRANSFERS BETWEEN THE LIBRARY AND THE ARCHITECT

**SEC. 137. SECTION 1208 OF THE LEGISLATIVE BRANCH APPROPRIATIONS ACT, 2003 (Public Law 108–7, Div. H, title I, Feb. 20, 2003; 2 U.S.C. 141) is amended at section 1, subsection (c) by striking "subject to the approval of" and replacing with the language "after notification to".**

CONTINUING FEE-FOR-SERVICE PROGRAMS DURING AN APPROPRIATIONS LAPSE

**SEC. 138. REVOLVING FUND CORRECTION.**—Sec. 206 of the Legislative Branch Appropriations Act, 1994 (2 U.S.C. 132a–1) is amended by striking "and revolving".

ESTABLISHING A LEGISLATIVE BRANCH FINANCIAL MANAGEMENT SYSTEM FUND

**SEC. 139. LEGISLATIVE BRANCH FINANCIAL MANAGEMENT SYSTEM FUND**

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

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

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

(A) the Library of Congress,

(B) the Architect of the Capitol,

(C) the Congressional Budget Office,

(D) the U.S. Capitol Police,

(E) the Office of Congressional Workplace Rights,

(F) the Government Accountability Office,

(G) the Medicare Payment Advisory Commission,

(H) the Congressional Office of International Leadership, and

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

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

(c) **ESTABLISHMENT OF THE FUND**

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

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

(3) **Transfer of funds.**

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

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

(d) **FUND MANAGEMENT**

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

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

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

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

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

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

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

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

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

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

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

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

(J) *make other necessary expenditures; and*

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

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

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

## GOVERNMENT PUBLISHING OFFICE

### Federal Funds

#### CONGRESSIONAL PUBLISHING

(INCLUDING TRANSFER OF FUNDS)

For authorized publishing of congressional information and the distribution of congressional information in any format; publishing of Government publications authorized by law to be distributed to Members of Congress; and publishing, and distribution of Government publications authorized by law to be distributed without charge to the recipient, \$83,000,000: *Provided, That this appropriation shall not be available for paper copies of the permanent edition of the Congressional Record for individual Representatives, Resident Commissioners or Delegates authorized under section 906 of title 44, United States Code: Provided further, That this appropriation shall be available for the payment of obligations incurred under the appropriations for similar purposes for preceding fiscal years: Provided further, That notwithstanding the 2-year limitation under section 718 of title 44, United States Code, none of the funds appropriated or made available under this Act or any other Act for printing and binding and related services provided to Congress under chapter 7 of title 44, United States Code, may be expended to print a document, report, or publication after the 27-month period beginning on the date that such document, report, or publication is authorized by Congress to be printed, unless Congress reauthorizes such printing in accordance with section 718 of title 44, United States Code: Provided further, That unobligated or unexpended balances of expired discretionary funds made available under this heading in this Act for this fiscal year may be transferred to, and merged with, funds under the heading "Government Publishing Office Business Operations Revolving Fund" no later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated, to be available for carrying out the purposes of this heading, subject to the approval of the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That this appropriation*

*shall be available for publishing congressionally mandated reports under the Access to Congressionally Mandated Reports Act, Public Law 117–263, div. G, title LXXII, subtitle D: Provided further, That notwithstanding sections 901, 902, and 906 of title 44, United States Code, this appropriation may be used to prepare indexes to the Congressional Record on only a monthly and session basis.*

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

#### Program and Financing (in millions of dollars)

Identification code 004–0203–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Congressional Publishing .....	83	83	83
0900 Total new obligations, unexpired accounts (object class 24.0) .....	83	83	83
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	83	83	83
1930 Total budgetary resources available .....	83	83	83
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	73	89	84
3010 New obligations, unexpired accounts .....	83	83	83
3020 Outlays (gross) .....	-67	-88	-89
3050 Unpaid obligations, end of year .....	89	84	78
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	73	89	84
3200 Obligated balance, end of year .....	89	84	78
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	83	83	83
Outlays, gross:			
4010 Outlays from new discretionary authority .....	50	59	59
4011 Outlays from discretionary balances .....	17	29	30
4020 Outlays, gross (total) .....	67	88	89
4180 Budget authority, net (total) .....	83	83	83
4190 Outlays, net (total) .....	67	88	89

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

## PUBLIC INFORMATION PROGRAMS OF THE SUPERINTENDENT OF DOCUMENTS

### SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

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

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

**Program and Financing** (in millions of dollars)

Identification code 004–0201–0–1–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Depository Library Distribution .....	26	26	30
0002 Cataloging and Indexing .....	10	10	12
0003 International Exchange .....	1	1	1
0900 Total new obligations, unexpired accounts .....	37	37	43
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	37	37	43
1930 Total budgetary resources available .....	37	37	43
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	16	16
3010 New obligations, unexpired accounts .....	37	37	43
3020 Outlays (gross) .....	-34	-37	-41
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	16	16	18
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	16	16
3200 Obligated balance, end of year .....	16	16	18
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	37	37	43
Outlays, gross:			
4010 Outlays from new discretionary authority .....	28	30	34
4011 Outlays from discretionary balances .....	6	7	7
4020 Outlays, gross (total) .....	34	37	41
4180 Budget authority, net (total) .....	37	37	43
4190 Outlays, net (total) .....	34	37	41

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

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

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

The mission of the FDLP is to coordinate with depository libraries, 1,100 nationwide, to disseminate information products from all three branches of the Government. Libraries that have been designated as Federal depositories maintain these information products (as provided by GPO) as part of their existing collections and are responsible for assuring that the public has free access to the material provided by the FDLP.

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

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

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

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

**Object Classification** (in millions of dollars)

Identification code 004–0201–0–1–808	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	11	11	14
12.1 Civilian personnel benefits .....	4	4	5
22.0 Transportation of things .....			1
24.0 Printing and reproduction .....	7	7	5
25.2 Other services from non-Federal sources .....	15	15	18
99.9 Total new obligations, unexpired accounts .....	37	37	43

**Employment Summary**

Identification code 004–0201–0–1–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	91	91	91

**GOVERNMENT PUBLISHING OFFICE BUSINESS OPERATIONS REVOLVING FUND**

*For payment to the Government Publishing Office Business Operations Revolving Fund, \$9,525,000, to remain available until expended, for information technology development and facilities repair: Provided, That the Government Publishing Office is hereby authorized to make such expenditures, within the limits of funds available and in accordance with law, and to make such contracts and commitments without regard to fiscal year limitations as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the programs and purposes set forth in the budget for the current fiscal year for the Government Publishing Office Business Operations Revolving Fund: Provided further, That not more than \$7,500 may be expended on the certification of the Director of the Government Publishing Office in connection with official representation and reception expenses: Provided further, That the Business Operations Revolving Fund shall be available for the hire or purchase of not more than 12 passenger motor vehicles: Provided further, That expenditures in connection with travel expenses of the advisory councils to the Director of the Government Publishing Office shall be deemed necessary to carry out the provisions of title 44, United States Code: Provided further, That the Business Operations Revolving Fund shall be available for temporary or intermittent services under section 3109(b) of title 5, United States Code, but at rates for individuals not more than the daily equivalent of the annual rate of basic pay for level V of the Executive Schedule under section 5316 of such title: Provided further, That activities financed through the Business Operations Revolving Fund may provide information in any format: Provided further, That the Business Operations Revolving Fund and the funds provided under the heading "Public Information Programs of the Superintendent of Documents" may not be used for contracted security services at Government Publishing Office's passport facility in the District of Columbia.*

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

GOVERNMENT PUBLISHING OFFICE BUSINESS OPERATIONS REVOLVING  
FUND—Continued  
**Program and Financing** (in millions of dollars)

Identification code 004-4505-0-4-808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Business Operations .....	1,324	1,268	1,268
0811 Capital investment .....	71	26	26
0900 Total new obligations, unexpired accounts .....	1,395	1,294	1,294
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	430	372	290
1012 Unobligated balance transfers between expired and unexpired accounts .....	1		
1070 Unobligated balance (total) .....	431	372	290
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	12	12	10
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1,317	1,179	1,179
1801 Change in uncollected payments, Federal sources .....	7	21	21
1850 Spending auth from offsetting collections, mand (total) .....	1,324	1,200	1,200
1900 Budget authority (total) .....	1,336	1,212	1,210
1930 Total budgetary resources available .....	1,767	1,584	1,500
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	372	290	206
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	608	692	791
3010 New obligations, unexpired accounts .....	1,395	1,294	1,294
3020 Outlays (gross) .....	-1,311	-1,195	-1,220
3050 Unpaid obligations, end of year .....	692	791	865
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-237	-244	-265
3070 Change in uncollected pymts, Fed sources, unexpired .....	-7	-21	-21
3090 Uncollected pymts, Fed sources, end of year .....	-244	-265	-286
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	371	448	526
3200 Obligated balance, end of year .....	448	526	579
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	12	12	10
Outlays, gross:			
4010 Outlays from new discretionary authority .....		6	5
4011 Outlays from discretionary balances .....	12	20	23
4020 Outlays, gross (total) .....	12	26	28
Mandatory:			
4090 Budget authority, gross .....	1,324	1,200	1,200
Outlays, gross:			
4100 Outlays from new mandatory authority .....	869	960	960
4101 Outlays from mandatory balances .....	430	209	232
4110 Outlays, gross (total) .....	1,299	1,169	1,192
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1,316	-1,155	-1,155
4123 Non-Federal sources .....	-1	-24	-24
4130 Offsets against gross budget authority and outlays (total) ....	-1,317	-1,179	-1,179
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-7	-21	-21
4170 Outlays, net (mandatory) .....	-18	-10	13
4180 Budget authority, net (total) .....	12	12	10
4190 Outlays, net (total) .....	-6	16	41

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

Fund is reimbursed when the Treasury Department transfers money from customer agency accounts to the Fund when they pay GPO's invoices. This procedure also applies to the payment of transfers from the Congressional Publishing and Public Information Programs appropriations, and to deposits of funds collected from sales to the public. GPO maintains a cash balance in the Business Operations Revolving Fund that is used to pay all expenses. The cash balance fluctuates daily as payments are received from agency reimbursements, customer payments, and transfers from GPO appropriations. Under GPO's system of accrual accounting, annual earnings generated since the inception of the Fund have been accumulated as retained earnings. Retained earnings make it possible for GPO to fund a significant amount of technology modernization. However, appropriations for essential investments in technology and facilities upgrades are requested when necessary. GPO is accountable for its finances. Each year, the agency's finances and financial controls are audited by an independent outside audit firm working under contract with GPO's Office of Inspector General. For FY 2024, the audit concluded with GPO earning an unmodified, or clean, opinion on its finances, the 28th consecutive year GPO has earned such an audit result.

**Object Classification** (in millions of dollars)

Identification code 004-4505-0-4-808	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	182	189	189
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	185	192	192
12.1 Civilian personnel benefits .....	70	84	84
21.0 Travel and transportation of persons .....	1	1	1
22.0 Transportation of things .....	16	16	16
23.2 Rental payments to others .....	4	5	5
23.3 Communications, utilities, and miscellaneous charges .....	13	15	15
24.0 Printing and reproduction .....	599	452	452
25.2 Other services from non-Federal sources .....	77	95	95
26.0 Supplies and materials .....	359	408	408
31.0 Equipment .....	71	26	26
99.0 Reimbursable obligations .....	1,395	1,294	1,294
99.9 Total new obligations, unexpired accounts .....	1,395	1,294	1,294

**Employment Summary**

Identification code 004-4505-0-4-808	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,536	1,600	1,600

## GOVERNMENT ACCOUNTABILITY OFFICE

### Federal Funds

#### SALARIES AND EXPENSES

*For necessary expenses of the Government Accountability Office, including not more than \$12,500 to be expended on the certification of the Comptroller General of the United States in connection with official representation and reception expenses; temporary or intermittent services under section 3109(b) of title 5, United States Code, but at rates for individuals not more than the daily equivalent of the annual rate of basic pay for level IV of the Executive Schedule under section 5315 of such title; hire of one passenger motor vehicle; advance payments in foreign countries in accordance with section 3324 of title 31, United States Code; benefits comparable to those payable under sections 901(5), (6), and (8) of the Foreign Service Act of 1980 (22 U.S.C. 4081(5), (6), and (8)); and under regulations prescribed by the Comptroller General of the United States, rental of living quarters in foreign countries, \$933,979,000, of which \$5,000,000 shall remain available until expended; and of which not less than \$6,808,000, which shall remain available until September 30, 2027 for the Office of Inspector General: Provided, That, in addition, \$35,424,000 of payments received under sections 782, 791, 3521, and 9105 of title 31, United States Code, shall be available without fiscal year limitation: Provided further, That this appropriation and appropriations for administrative expenses of any other department or agency which is a member of the National Intergovernmental Audit Forum or a Regional Intergovernmental Audit Forum shall be available to finance*



an appropriate share of either Forum's costs as determined by the respective Forum, including necessary travel expenses of non-Federal participants: Provided further, That payments hereunder to the Forum may be credited as reimbursements to any appropriation from which costs involved are initially financed: Provided further, That amounts made available under this heading shall be available to cover costs incurred by the Tiny Findings Child Development Center, in such amount and for such purposes as determined by the Comptroller General, subject to notification provided to the Committees on Appropriations of the House of Representatives and the Senate.

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

#### SALARIES AND EXPENSES

【For an additional amount for "Salaries and Expenses", \$10,000,000, to remain available until expended, for audits and investigations related to Hurricanes Helene and Milton, and other disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) in calendar years 2023 and 2024: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (Disaster Relief Supplemental Appropriations Act, 2025.)

#### Program and Financing (in millions of dollars)

Identification code 005–0107–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 GOAL 1-Address Current and Emerging Challenges to the Well-being and Financial Security of the American People .....	323	320	363
0002 GOAL 2-Respond to Changing Security Threats and the Challenges of Global Interdependence .....	231	229	260
0003 GOAL 3-Help Transform the Federal Government to Address National Challenges .....	190	177	212
0004 GOAL 4-Maximize the Value of GAO by Enabling Quality, Timely Service to the Congress, and by Being a Leading Practices Federal Agency .....	21	21	24
0005 GOAL 8-Other Costs in Support of the Congress .....	67	65	75
0799 Total direct obligations .....	832	812	934
0801 Reimbursable program activity goal 1 .....	4	5	5
0802 Reimbursable program activity goal 2 .....	2	2	2
0803 Reimbursable program activity goal 3 .....	51	62	59
0805 Reimbursable program activity goal 8 .....	5	6	6
0809 Reimbursable program activities, subtotal .....	62	75	72
0899 Total reimbursable obligations .....	62	75	72
0900 Total new obligations, unexpired accounts .....	894	887	1,006
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	196	156	119
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	158		
1021 Recoveries of prior year unpaid obligations .....	1		
1033 Recoveries of prior year paid obligations .....	6		
1070 Unobligated balance (total) .....	203	156	119
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	812	822	934
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	33	28	28
1701 Change in uncollected payments, Federal sources .....	3		
1750 Spending auth from offsetting collections, disc (total) .....	36	28	28
1900 Budget authority (total) .....	848	850	962
1930 Total budgetary resources available .....	1,051	1,006	1,081
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	156	119	75

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	157	140	151
3010 New obligations, unexpired accounts .....	894	887	1,006
3011 Obligations ("upward adjustments"), expired accounts .....	8		
3020 Outlays (gross) .....	-910	-876	-1,014
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-8		
3050 Unpaid obligations, end of year .....	140	151	143
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-17	-20	-20

3070 Change in uncollected pymts, Fed sources, unexpired .....	-3		
3090 Uncollected pymts, Fed sources, end of year .....	-20	-20	-20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	140	120	131
3200 Obligated balance, end of year .....	120	131	123
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	848	850	962
Outlays, gross:			
4010 Outlays from new discretionary authority .....	766	839	952
4011 Outlays from discretionary balances .....	128	36	62
4020 Outlays, gross (total) .....	894	875	1,014
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-33	-28	-28
4033 Non-Federal sources .....	-10		
4040 Offsets against gross budget authority and outlays (total) ....	-43	-28	-28
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3		
4052 Offsetting collections credited to expired accounts .....	4		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	6		
4060 Additional offsets against budget authority only (total) .....	7		
4070 Budget authority, net (discretionary) .....	812	822	934
4080 Outlays, net (discretionary) .....	851	847	986
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	16	1	
4180 Budget authority, net (total) .....	812	822	934
4190 Outlays, net (total) .....	867	848	986

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

#### Object Classification (in millions of dollars)

Identification code 005–0107–0–1–801	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	489	478	500
11.3 Other than full-time permanent .....	20	16	17
11.5 Other personnel compensation .....	9	11	12
11.9 Total personnel compensation .....	518	505	529
12.1 Civilian personnel benefits .....	186	191	212
21.0 Travel and transportation of persons .....	7	3	7
23.1 Rental payments to GSA .....	6	6	6
23.3 Communications, utilities, and miscellaneous charges .....	10	12	14
25.1 Advisory and assistance services .....	6	5	6
25.2 Other services from non-Federal sources .....	16	8	12
25.3 Other goods and services from Federal sources .....	2	3	3
25.4 Operation and maintenance of facilities .....	1		20
25.6 Medical care .....	1	1	1
25.7 Operation and maintenance of equipment .....	68	74	116
26.0 Supplies and materials .....		1	1
31.0 Equipment .....	3	3	3
32.0 Land and structures .....	8		4
99.0 Direct obligations .....	832	812	934
99.0 Reimbursable obligations .....	62	75	72
99.9 Total new obligations, unexpired accounts .....	894	887	1,006

#### Employment Summary

Identification code 005–0107–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,440	3,349	3,376
2001 Reimbursable civilian full-time equivalent employment .....	135	211	152

## UNITED STATES TAX COURT

## Federal Funds

## SALARIES AND EXPENSES

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

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

## Program and Financing (in millions of dollars)

Identification code 023–0100–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	66	122	89
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	151	144	79
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2		
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	153	144	79
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	57	57	65
1900 Budget authority (total) .....	57	57	65
1930 Total budgetary resources available .....	210	201	144
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	144	79	55
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	13	69
3010 New obligations, unexpired accounts .....	66	122	89
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-61	-66	-81
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	13	69	77
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	13	69
3200 Obligated balance, end of year .....	13	69	77
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	57	57	65
Outlays, gross:			
4010 Outlays from new discretionary authority .....	53	52	59
4011 Outlays from discretionary balances .....	6	7	6
4020 Outlays, gross (total) .....	59	59	65
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	2	7	16
4180 Budget authority, net (total) .....	57	57	65
4190 Outlays, net (total) .....	61	66	81

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

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

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

## Object Classification (in millions of dollars)

Identification code 023–0100–0–1–752	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	29	33	35
12.1 Civilian personnel benefits .....	9	10	11
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	11	11	12
23.3 Communications, utilities, and miscellaneous charges .....		1	
25.1 Advisory and assistance services .....	4	25	1
25.3 Other goods and services from Federal sources .....	7	27	28
25.7 Operation and maintenance of equipment .....	2	8	
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	2	5	
99.9 Total new obligations, unexpired accounts .....	66	122	89

## Employment Summary

Identification code 023–0100–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	202	224	243

## U.S. TAX COURT FEES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 023–5633–0–2–752	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
<b>Receipts:</b>			
Current law:			
1110 U. S. Tax Court Fees .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
<b>Appropriations:</b>			
Current law:			
2101 U.S. Tax Court Fees .....	-1	-1	-1
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 023–5633–0–2–752	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	6	7
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1	1	1
1900 Budget authority (total) .....	1	1	1
1930 Total budgetary resources available .....	6	7	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	7	8
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	1	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....			

## Trust Funds

## TAX COURT JUDGES SURVIVORS ANNUITY FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 023–8115–0–7–602	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	12	12	13

Receipts:				
Current law:				
1110	Tax Court Judges Survivors Annuity, Deductions from Employees Salaries .....	1	1	1
1140	Tax Court Judges Survivors Annuity, Interest and Profits on Investments .....		1	1
1199	Total current law receipts .....	1	2	2
1999	Total receipts .....	1	2	2
2000	Total: Balances and receipts .....	13	14	15
Appropriations:				
Current law:				
2101	Tax Court Judges Survivors Annuity Fund .....	-1	-1	-1
5099	Balance, end of year .....	12	13	14

**Program and Financing** (in millions of dollars)

Identification code 023-8115-0-7-602		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Tax Court Judges Survivors Annuity Fund (Direct) .....	1	1	1
0900	Total new obligations, unexpired accounts (object class 11.5) .....	1	1	1
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	1	1	1
1930	Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	1	1	1
3020	Outlays (gross) .....	-1	-1	-1
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1	1	1
Outlays, gross:				
4100	Outlays from new mandatory authority .....	1	1	1
4180	Budget authority, net (total) .....	1	1	1
4190	Outlays, net (total) .....	1	1	1
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	13	14	14
5001	Total investments, EOY: Federal securities: Par value .....	14	14	14

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

**LEGISLATIVE BRANCH BOARDS AND COMMISSIONS****Federal Funds****COMMISSION ON SECURITY AND COOPERATION IN EUROPE****SALARIES AND EXPENSES**

*For necessary expenses of the Commission on Security and Cooperation in Europe, as authorized by Public Law 94-304 (22 U.S.C. 3001 et seq.), \$3,059,216, including not more than \$6,000 for representation expenses, to remain available until September 30, 2027.*

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

**Program and Financing** (in millions of dollars)

Identification code 009-0110-0-1-801		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Direct program activity .....	3	3	3
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	2	2	2

Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	3	3	3
1930	Total budgetary resources available .....	5	5	5
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....		1	
3010	New obligations, unexpired accounts .....	3	3	3
3020	Outlays (gross) .....	-2	-4	-3
3050	Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....		1	
3200	Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	3	3	3
Outlays, gross:				
4010	Outlays from new discretionary authority .....		3	3
4011	Outlays from discretionary balances .....	2	1	
4020	Outlays, gross (total) .....	2	4	3
4180	Budget authority, net (total) .....	3	3	3
4190	Outlays, net (total) .....	2	4	3

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

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

**Object Classification** (in millions of dollars)

Identification code 009-0110-0-1-801		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	2	2	2
25.1	Advisory and assistance services .....	1	1	1
99.9	Total new obligations, unexpired accounts .....	3	3	3

**Employment Summary**

Identification code 009-0110-0-1-801		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	13	13	13

## MEDICARE PAYMENT ADVISORY COMMISSION

## SALARIES AND EXPENSES

*For expenses necessary to carry out section 4022 of the Balanced Budget Act of 1997, Public Law 105–33 (42 U.S.C. 1395b–6), \$14,673,000, to be transferred to this appropriation from the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund.*

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

## Program and Financing (in millions of dollars)

Identification code 235–1550–0–1–571	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Medicare Payment Advisory Commission (Reimbursable) .....	14	14	15
0809 Reimbursable program activities, subtotal .....	14	14	15
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	14	14	15
1930 Total budgetary resources available .....	14	14	15
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	3	3
3010 New obligations, unexpired accounts .....	14	14	15
3020 Outlays (gross) .....	-14	-14	-15
3050 Unpaid obligations, end of year .....	3	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	3	3
3200 Obligated balance, end of year .....	3	3	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	14	14	15
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	10	11
4011 Outlays from discretionary balances .....	3	4	4
4020 Outlays, gross (total) .....	14	14	15
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-14	-14	-15
4040 Offsets against gross budget authority and outlays (total) ....	-14	-14	-15
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

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

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

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

## Object Classification (in millions of dollars)

Identification code 235–1550–0–1–571	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	5	6	6
12.1 Civilian personnel benefits .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	1	2	2
25.1 Advisory and assistance services .....	5	4	4
99.0 Reimbursable obligations .....	13	14	14
99.5 Adjustment for rounding .....	1		1
99.9 Total new obligations, unexpired accounts .....	14	14	15

## Employment Summary

Identification code 235–1550–0–1–571	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	33	35	37

## MEDICAID AND CHIP PAYMENT AND ACCESS COMMISSION

## SALARIES AND EXPENSES

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

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

## Program and Financing (in millions of dollars)

Identification code 009–1801–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0123 Medicaid and CHIP Payment and Access Commission (Direct) .....	10	9	11
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	9	9	11
1900 Budget authority (total) .....	9	9	11
1930 Total budgetary resources available .....	10	9	11
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	3	
3010 New obligations, unexpired accounts .....	10	9	11
3020 Outlays (gross) .....	-10	-12	-11
3050 Unpaid obligations, end of year .....	3		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	3	
3200 Obligated balance, end of year .....	3		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	9	9	11
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	9	11
4011 Outlays from discretionary balances .....	1	3	
4020 Outlays, gross (total) .....	10	12	11
4180 Budget authority, net (total) .....	9	9	11
4190 Outlays, net (total) .....	10	12	11

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

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

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

**Object Classification** (in millions of dollars)

Identification code 009–1801–0–1–551	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	4	4	5
12.1 Civilian personnel benefits .....	1	2	2
25.1 Advisory and assistance services .....	4	3	3
99.0 Direct obligations .....	9	9	10
99.5 Adjustment for rounding .....	1	.....	1
99.9 Total new obligations, unexpired accounts .....	10	9	11

**Employment Summary**

Identification code 009–1801–0–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	33	34	34

**UNITED STATES-CHINA ECONOMIC AND SECURITY REVIEW COMMISSION****SALARIES AND EXPENSES**

*For necessary expenses of the United States-China Economic and Security Review Commission, as authorized by section 1238 of the Floyd D. Spence National Defense Authorization Act for Fiscal Year 2001 (22 U.S.C. 7002), \$4,000,000, including not more than \$4,000 for representation expenses, to remain available until September 30, 2027: Provided, That the authorities, requirements, limitations, and conditions contained in the second through fifth provisos under this heading in the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2010 (division F of Public Law 111–117) shall continue in effect during fiscal year 2026 and shall apply to funds appropriated under this heading.*

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

**Program and Financing** (in millions of dollars)

Identification code 292–2973–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 United States-China Economic and Security Review Commission (Direct) .....	4	5	4
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	1
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	4	4	4
1930 Total budgetary resources available .....	6	6	5
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	2	1	1
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	1
3010 New obligations, unexpired accounts .....	4	5	4
3020 Outlays (gross) .....	-4	-4	-4
3050 Unpaid obligations, end of year .....	.....	1	1
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	.....	.....	1
3200 Obligated balance, end of year .....	.....	1	1
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	4	4	4
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	2	3	3
4011 Outlays from discretionary balances .....	2	1	1
4020 Outlays, gross (total) .....	4	4	4
4180 Budget authority, net (total) .....	4	4	4
4190 Outlays, net (total) .....	4	4	4

*U.S.-China Economic and Security Review Commission.*—Congress created the U.S.-China Economic and Security Review Commission, a legislative branch commission, in 2000 in the National Defense Authorization Act (Public Law 106–398) as amended by Division P of the Consolidated

Appropriations Resolution, 2003 (Public Law 108–7), as amended by Public Law 109–108 (November 10, 2005), as amended by Public Law 113–291 (December 19, 2014). The statute gives the Commission the mandate to monitor, investigate, and assess the "national security implications of the bilateral trade and economic relationship between the United States and the People's Republic of China." Its members are appointed by Congressional leaders, and its statutory mandate is to report to Congress on Chinese proliferation practices; the qualitative and quantitative effects of transfers of U.S. economic production activities to China; the effects of the need for energy on China's foreign and military policies and the impact of China's growing economy on world energy resources; foreign investment by the U.S. in China, and China's foreign investment in the U.S.; the military plans, strategy, doctrine and structure of China's military; strategic economic and security implications of China's cyber capabilities and operations; China's national budget, fiscal policy, monetary policy, and currency management practices; the drivers, nature, and implications of China's growing economic, technological, political, cultural, people-to-people, and security relations with other countries and international organizations; China's compliance with its commitments to the World Trade Organization and other bilateral and multilateral agreements; the implications of China's restrictions on freedom of expression; and the safety of food, drug, and other products imported from China. The Commission reports annually on these issues to the Congress, making recommendations for policy action and legislation when appropriate. In order to obtain new information and perspectives on these issues, the Commission conducts hearings throughout the year and maintains a website containing the records of these proceedings as well as original research on economic and security matters related to the Commission's statutory mandate.

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

**Object Classification** (in millions of dollars)

Identification code 292–2973–0–1–801	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
99.0 Direct obligations .....	4	4	4
99.5 Adjustment for rounding .....	.....	1	.....
99.9 Total new obligations, unexpired accounts .....	4	5	4

**Employment Summary**

Identification code 292–2973–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	19	20	20

**UNITED STATES COMMISSION ON INTERNATIONAL RELIGIOUS FREEDOM****SALARIES AND EXPENSES**

*For necessary expenses for the United States Commission on International Religious Freedom, as authorized by title II of the International Religious Freedom Act of 1998 (22 U.S.C. 6431 et seq.), \$4,850,000, including not more than \$4,000 for representation expenses; Provided, That if the United States Commission on International Religious Freedom is re-authorized beyond September 30, 2026, this amount will remain available until September 30, 2027.*

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

UNITED STATES COMMISSION ON INTERNATIONAL RELIGIOUS FREEDOM—Continued  
**Program and Financing** (in millions of dollars)

Identification code 295–2975–0–1–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 United States Commission on International Religious Freedom (Direct) .....	4	5	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	5	5
1930 Total budgetary resources available .....	6	7	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			1
3010 New obligations, unexpired accounts .....	4	5	6
3020 Outlays (gross) .....	-4	-4	-4
3050 Unpaid obligations, end of year .....		1	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	4	5	5
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	2	2
4011 Outlays from discretionary balances .....	2	2	2
4020 Outlays, gross (total) .....	4	4	4
4180 Budget authority, net (total) .....	4	5	5
4190 Outlays, net (total) .....	4	4	4

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

**Object Classification** (in millions of dollars)

Identification code 295–2975–0–1–801	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	3	3	3
25.2 Other services from non-Federal sources .....	1	2	3
99.0 Direct obligations .....	4	5	6
99.9 Total new obligations, unexpired accounts .....	4	5	6

**Employment Summary**

Identification code 295–2975–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	18	20	20

## WORLD WAR I CENTENNIAL COMMISSION

**Program and Financing** (in millions of dollars)

Identification code 480–5589–0–2–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 WWI Centennial Commission .....	1		
0900 Total new obligations, unexpired accounts (object class 99.5) .....	1		

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1		
1930 Total budgetary resources available .....	1		

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1		
3020 Outlays (gross) .....	-1		

**Budget authority and outlays, net:**

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	1		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	1		

The World War I Centennial Commission was created by Congress in 2013 by P.L. 112–272, and amended in 2014 by P.L. 113–291 to ensure a suitable observance of the centennial of World War I, which ushered in the 'American Century'. It began the advance of the rights of women and minorities in the U.S., and sowed the seeds for international conflicts for a century, many of which are ongoing today. America's support of Great Britain, France, Belgium, and its other allies in World War I marked the first time in United States history that American soldiers went abroad in defense of liberty against foreign aggression. 4.7 million men and women from the United States served in uniform during World War I, among them 2 future presidents, Harry S. Truman and Dwight D. Eisenhower. Two million individuals from the United States served overseas during World War I, including 200,000 naval personnel who served on the seas. The United States suffered 375,000 casualties during World War I, including 116,516 deaths, more than in the Korean War and Vietnam War combined. The centennial of World War I offers an opportunity for people in the United States to learn about and commemorate the sacrifices of their predecessors. Commemorative programs, activities, and sites allow them to learn about the history of World War I, the United States involvement in that war, and the war's effects on the remainder of the 20th and into the 21st century, and to commemorate and honor the participation of the United States and its citizens in the war effort. Congress also redesignated Pershing Park in the District of Columbia as a 'World War I Memorial', and authorized The Commission to plan, develop, and execute ceremonies for that redesignation, and for the enhancement of the General Pershing Commemorative Work by constructing an World War I Memorial containing appropriate sculptural and other commemorative elements, including landscaping, to further honor the service of members of the United States Armed Forces in World War I. Although the Commission is scheduled to sunset in July of 2019, P.L. 113–291 provides for continuation of the Commission to enable completion of the World War I Memorial under section 3091(b) of the National Defense Authorization Act for Fiscal Year 2015. The Commission is bipartisan and consists of 12 private citizens; 6 are appointed by the Congress, 3 are appointed by the President, 1 each is appointed by the National World War I Museum in Kansas City, MO, the VFW, and the American Legion. The Commission is augmented by ex-officio members and advisors: The Archivist of the United States, The Librarian of Congress, The Secretary of the Smithsonian Institution, The Secretary of Education, The Secretary of State, The Secretary of Veterans Affairs, The Administrator of General Services, The Department of Defense, The Department of Homeland Security, and the Secretary of the Interior.

**Employment Summary**

Identification code 480–5589–0–2–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2		

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

## SALARIES AND EXPENSES

*For necessary expenses of the Congressional-Executive Commission on the People's Republic of China, as authorized by title III of the U.S.-China Relations Act of 2000 (22 U.S.C. 6911 et seq.), \$2,300,000, including not more than \$3,000 for representation expenses, to remain available until September 30, 2027.*

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

## Program and Financing (in millions of dollars)

Identification code 272-2930-0-1-801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	2	2	2
0900 Total new obligations, unexpired accounts (object class 11.1) .....	2	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2	2	2
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	2	2
3020 Outlays (gross) .....	-2	-2	-2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2	2	2
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	2	2
4011 Outlays from discretionary balances .....	1	.....	.....
4020 Outlays, gross (total) .....	2	2	2
4180 Budget authority, net (total) .....	2	2	2
4190 Outlays, net (total) .....	2	2	2

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

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

## Employment Summary

Identification code 272-2930-0-1-801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	15	15	15

## SENATE PRESERVATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 000-5509-0-2-801	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	2
Receipts:			
Current law:			
1130 Gifts, Senate Preservation Fund .....	2	2	2
2000 Total: Balances and receipts .....	2	2	4
Appropriations:			
Current law:			
2101 Senate Preservation Fund .....	-2	.....	.....
5099 Balance, end of year .....	.....	2	4

## Program and Financing (in millions of dollars)

Identification code 000-5509-0-2-801	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	2	.....	.....
1120 Appropriations transferred to other acct [001-0123] .....	-2	.....	.....
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	1	1	1
5001 Total investments, EOY: Federal securities: Par value .....	1	1	1

## UNITED STATES SEMIQUINCENTENNIAL COMMISSION

## SALARIES AND EXPENSES

*For necessary expenses of the United States Semiquincentennial Commission to plan and coordinate observances and activities associated with the 250th anniversary of the founding of the United States, as authorized by Public Law 116-282, the technical amendments to Public Law 114-196, \$150,000,000, to remain available until expended.*

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

## Program and Financing (in millions of dollars)

Identification code 239-2780-0-1-801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	14	15	150
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	3	3
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	2	3	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	15	15	150
1930 Total budgetary resources available .....	17	18	153
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	3	10
3010 New obligations, unexpired accounts .....	14	15	150
3020 Outlays (gross) .....	-12	-8	-79
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	3	10	81
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	3	10
3200 Obligated balance, end of year .....	3	10	81

UNITED STATES SEMIQUINCENTENNIAL COMMISSION—Continued  
Program and Financing—Continued

Identification code 239–2780–0–1–801	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15	15	150
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	8	75
4011 Outlays from discretionary balances .....	1	.....	4
4020 Outlays, gross (total) .....	12	8	79
4180 Budget authority, net (total) .....	15	15	150
4190 Outlays, net (total) .....	12	8	79

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

As the Commission approaches 2026, increased activities will require escalating funding levels from the public and private sectors to fulfill its mission. The Commission has approved an overall program of activities centered on engaging the American public in different ways. Collectively, the program of activities will allow the Commission to move swiftly and efficiently to execute the programs and activities that constitute a far-reaching, dynamic, and inspirational Playbook for the celebration and commemoration. The Playbook of events, projects, and programs will continue to focus on State and local planning, Federal Agency planning, and the design and execution of several Commission-approved and Commission-led national programs in years 2024 through 2026.

The ability to execute these programs during the primary years from July 4, 2025, through July 4, 2026, will require initial and regular operational funding. This funding will be critical to build out planned public engagement efforts, develop the Playbook for the core Semiquincentennial commemoration period and begin the implementation and execution phases of the commemoration and celebration. The Commission will continue to build out the infrastructure and operational plans being implemented in the programming to include but not be limited to; staffing, contracting, program implementation, fundraising support, and continued operational funding support. During FY 2026, the Commission intends to pursue an additional \$150,000,000 in private matching funds and in-kind services to support its mission.

Also, the Commission has coordinated with the White House Task Force 250 to develop plans and activities for commemorations and celebrations for the Semiquincentennial. In addition to the Commission's request of \$100,000,000, at the request of the White House, the Commission is requesting an additional \$50,000,000 to cover planning, management, and

costs to execute activities and events in 2026 related to the Semiquincentennial.

For FY 2026, the Commission requests \$150,000,000 for expenses related to the execution of Commission-approved Semiquincentennial programs and salaries, planning and activities of Task Force 250, and that those funds remain available until expended.

## Object Classification (in millions of dollars)

Identification code 239–2780–0–1–801	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	12	13	148
99.9 Total new obligations, unexpired accounts .....	14	15	150

## Employment Summary

Identification code 239–2780–0–1–801	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	7	7	8

## CONGRESSIONAL OFFICE FOR INTERNATIONAL LEADERSHIP FUND

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

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

## Program and Financing (in millions of dollars)

Identification code 009–0145–0–1–154	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Open World Leadership Center Trust Fund (Direct) .....	9	6	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	.....	.....
1011 Unobligated balance transfer from other acct [072–1037] ....	2	.....	.....
1070 Unobligated balance (total) .....	3	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	6	6	7
1900 Budget authority (total) .....	6	6	7
1930 Total budgetary resources available .....	9	6	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	2	.....
3010 New obligations, unexpired accounts .....	9	6	7
3020 Outlays (gross) .....	-7	-8	-7
3050 Unpaid obligations, end of year .....	2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	2	.....
3200 Obligated balance, end of year .....	2	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	6	6	7
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	6	7
4011 Outlays from discretionary balances .....	1	2	.....
4020 Outlays, gross (total) .....	7	8	7
4180 Budget authority, net (total) .....	6	6	7
4190 Outlays, net (total) .....	7	8	7

The Congressional Office for International Leadership, under the direction of its Board of Trustees, supports the identification of emerging leaders



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

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

Fiscal year 2026 funding supports U.S. grants and logistical services for hosting in communities throughout the United States as well as other operating expenses of the Office.

#### Object Classification (in millions of dollars)

Identification code 009-0145-0-1-154	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	3		
94.0 Financial transfers .....	6	6	7
99.9 Total new obligations, unexpired accounts .....	9	6	7

#### OTHER LEGISLATIVE BRANCH BOARDS AND COMMISSIONS

#### Program and Financing (in millions of dollars)

Identification code 009-9911-0-1-999	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

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

#### Trust Funds

#### JOHN C. STENNIS CENTER FOR PUBLIC SERVICE TRAINING AND DEVELOPMENT

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

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

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 009-8275-0-7-801	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	6	8	8
0198 Reconciliation adjustment .....	2		
0199 Balance, start of year .....	8	8	8
Receipts:			
Current law:			
1140 Payments, John C. Stennis Center for Public Service Training and Development .....	1	1	1
2000 Total: Balances and receipts .....	9	9	9
Appropriations:			
Current law:			
2101 John C. Stennis Center for Public Service Training and Development .....	-2	-1	-1

5098 Rounding adjustment .....	1		
5099 Balance, end of year .....	8	8	8

#### Program and Financing (in millions of dollars)

Identification code 009-8275-0-7-801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 John C. Stennis Center for Public Service Training and Development (Direct) .....	2	1	1
0900 Total new obligations, unexpired accounts (object class 25.2) .....	2	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	10	10
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	1	1
1900 Budget authority (total) .....	2	1	1
1930 Total budgetary resources available .....	12	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	10	10

#### Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	1	1
3020 Outlays (gross) .....	-2	-1	-1

#### Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	2	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	1	1
4180 Budget authority, net (total) .....	2	1	1
4190 Outlays, net (total) .....	2	1	1

#### Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	18	18	18
5001 Total investments, EOY: Federal securities: Par value .....	18	18	18

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

#### U.S. CAPITOL PRESERVATION COMMISSION

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 009-8300-0-7-801	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1140 Interest on Investments, U.S. Capitol Preservation Commission .....	1		
2000 Total: Balances and receipts .....	1		
Appropriations:			
Current law:			
2101 U.S. Capitol Preservation Commission .....	-1		
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 009-8300-0-7-801	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	13	13
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1		
1930 Total budgetary resources available .....	13	13	13

U.S. CAPITOL PRESERVATION COMMISSION—Continued  
Program and Financing—Continued

Identification code 009–8300–0–7–801	2024 actual	2025 est.	2026 est.
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	13	13	13
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1		
4180 Budget authority, net (total) .....	1		
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	12	12	12
5001 Total investments, EOY: Federal securities: Par value .....	12	12	12

## INTERNATIONAL LEADERSHIP FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 009–8148–0–7–154	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1
Receipts:			
Current law:			
1130 Gifts and Donations, Open World Leadership Center Trust Fund .....		1	1
1140 Payment from the General Fund, Open World Leadership Center Trust Fund .....	6	8	7
1199 Total current law receipts .....	6	9	8
1999 Total receipts .....	6	9	8
2000 Total: Balances and receipts .....	6	9	9
Appropriations:			
Current law:			
2101 International Leadership Fund .....	-6	-8	-7
5099 Balance, end of year .....		1	2

## Program and Financing (in millions of dollars)

Identification code 009–8148–0–7–154	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Open World Leadership Center Trust Fund (Direct) .....	8	6	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1		2
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	2		2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	6	8	7
1930 Total budgetary resources available .....	8	8	9
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....		2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	4	
3010 New obligations, unexpired accounts .....	8	6	7
3020 Outlays (gross) .....	-5	-10	-7
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	4		
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	2	4	
3200 Obligated balance, end of year .....	4		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	6	8	7
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4	6	6
4011 Outlays from discretionary balances .....	1	4	1
4020 Outlays, gross (total) .....	5	10	7

4180 Budget authority, net (total) .....	6	8	7
4190 Outlays, net (total) .....	5	10	7

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	2	3	1
5001 Total investments, EOY: Federal securities: Par value .....	3	1	1

**Object Classification** (in millions of dollars)

Identification code 009–8148–0–7–154	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
25.1 Advisory and assistance services .....	2	2	2
25.3 Other goods and services from Federal sources .....	2	1	2
41.0 Grants, subsidies, and contributions .....	2	2	2
99.0 Direct obligations .....	7	6	7
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	8	6	7

**Employment Summary**

Identification code 009–8148–0–7–154	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	8	9	9

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
001–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	1	2	
General Fund Offsetting receipts from the public .....	1	2	

## GENERAL PROVISIONS

## MAINTENANCE AND CARE OF PRIVATE VEHICLES

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

## FISCAL YEAR LIMITATION

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

## RATES OF COMPENSATION AND DESIGNATION

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

## CONSULTING SERVICES

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

## COSTS OF LEGISLATIVE BRANCH FINANCIAL MANAGERS COUNCIL

*SEC. 205. Amounts available for administrative expenses of any legislative branch entity which participates in the Legislative Branch Financial Managers Council (LBFMC) established by charter on March 26, 1996, shall be available to finance an appropriate share of LBFMC costs as determined by the LBFMC, except that the total LBFMC costs to be shared among all participating legislative branch en-*

ties (in such allocations among the entities as the entities may determine) may not exceed \$2,000.

#### LIMITATION ON TRANSFERS

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

#### GUIDED TOURS OF THE CAPITOL

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

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

#### LIMITATION ON TELECOMMUNICATIONS EQUIPMENT PROCUREMENT

SEC. 208. (a) None of the funds appropriated or otherwise made available under this Act may be used to acquire telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation for a high or moderate impact information system, as defined for security categorization in the National Institute of Standards and Technology's (NIST) Federal Information Processing Standard Publication 199, "Standards for Security Categorization of Federal Information and Information Systems" unless the agency, office, or other entity acquiring the equipment or system has—

(1) reviewed the supply chain risk for the information systems against criteria developed by NIST to inform acquisition decisions for high or moderate impact information systems within the Federal Government;

(2) reviewed the supply chain risk from the presumptive awardee against available and relevant threat information provided by the Federal Bureau of Investigation and other appropriate agencies; and

(3) in consultation with the Federal Bureau of Investigation or other appropriate Federal entity, conducted an assessment of any risk of cyber-espionage or

sabotage associated with the acquisition of such telecommunications equipment for inclusion in a high or moderate impact system, including any risk associated with such system being produced, manufactured, or assembled by one or more entities identified by the United States Government as posing a cyber threat, including but not limited to, those that may be owned, directed, or subsidized by the People's Republic of China, the Islamic Republic of Iran, the Democratic People's Republic of Korea, or the Russian Federation.

(b) None of the funds appropriated or otherwise made available under this Act may be used to acquire a high or moderate impact information system reviewed and assessed under subsection (a) unless the head of the assessing entity described in subsection (a) has—

(1) developed, in consultation with NIST and supply chain risk management experts, a mitigation strategy for any identified risks;

(2) determined, in consultation with NIST and the Federal Bureau of Investigation, that the acquisition of such telecommunications equipment for inclusion in a high or moderate impact system is in the vital national security interest of the United States; and

(3) reported that determination to the Committees on Appropriations of the House of Representatives and the Senate in a manner that identifies the telecommunications equipment for inclusion in a high or moderate impact system intended for acquisition and a detailed description of the mitigation strategies identified in paragraph (1), provided that such report may include a classified annex as necessary.

#### PROHIBITION ON CERTAIN OPERATIONAL EXPENSES

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

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

#### PLASTIC WASTE REDUCTION

SEC. 210. All agencies and offices funded by this Act that contract with a food service provider or providers shall confer and coordinate with such food service provider or providers, in consultation with disability advocacy groups, to eliminate or reduce plastic waste, including waste from plastic straws, explore the use of biodegradable items, and increase recycling and composting opportunities.



## JUDICIAL BRANCH

### SUPREME COURT OF THE UNITED STATES

#### Federal Funds

##### SALARIES AND EXPENSES

For expenses necessary for the operation of the Supreme Court, as required by law, excluding care of the building and grounds, including purchase and hire of passenger motor vehicles as authorized by 31 U.S.C. 1343 and 1344; and for the procurement of security workspace; not to exceed \$10,000 for official reception and representation expenses; and for miscellaneous expenses, to be expended as the Chief Justice may approve, \$163,127,000, of which \$28,314,000 shall remain available until expended.

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

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

##### SALARIES AND EXPENSES

■ For an additional amount for "Salaries and Expenses", \$13,597,000, to remain available until expended, for protection of the residences of the Supreme Court Justices: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ *(Disaster Relief Supplemental Appropriations Act, 2025.)*

##### Program and Financing (in millions of dollars)

Identification code 010–0100–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	131	141	174
<b>Budgetary resources:</b>			
1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1 .....	5	6	11
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	129	129	163
1100 Supplemental Appropriation [P.L. 118–158] .....		14	
1160 Appropriation, discretionary (total) .....	129	143	163
Appropriations, mandatory:			
1200 Appropriation .....	3	3	3
1900 Budget authority (total) .....	132	146	166
1930 Total budgetary resources available .....	137	152	177
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	11	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15	20	21
3010 New obligations, unexpired accounts .....	131	141	174
3020 Outlays (gross) .....	-126	-140	-173
3050 Unpaid obligations, end of year .....	20	21	22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	15	20	21
3200 Obligated balance, end of year .....	20	21	22
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	129	143	163
Outlays, gross:			
4010 Outlays from new discretionary authority .....	122	131	156
4011 Outlays from discretionary balances .....	1	6	14
4020 Outlays, gross (total) .....	123	137	170
Mandatory:			
4090 Budget authority, gross .....	3	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	3	3
4180 Budget authority, net (total) .....	132	146	166
4190 Outlays, net (total) .....	126	140	173

The Supreme Court of the United States is the highest court of our country and stands at the apex of the judicial branch of our constitutional form of government. The U.S. Supreme Court is the only constitutionally indispensable court in the Federal court system of the United States. The jurisdiction of the Supreme Court is spelled out in the Constitution and al-

lotted by the Congress. The funds herein requested are required to enable the U.S. Supreme Court to carry out its constitutional and congressionally allotted responsibilities.

##### Object Classification (in millions of dollars)

Identification code 010–0100–0–1–752	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	66	71	82
11.9 Total personnel compensation .....	66	71	82
12.1 Civilian personnel benefits .....	26	28	38
21.0 Travel and transportation of persons .....	2	2	3
22.0 Transportation of things .....			1
23.3 Rent, communications, utilities, and miscellaneous charges ....	2	2	8
24.0 Printing and reproduction .....			1
25.2 Other services from non-Federal sources .....	23	23	23
26.0 Supplies and materials .....	2	2	4
31.0 Equipment .....	10	13	14
99.9 Total new obligations, unexpired accounts .....	131	141	174

##### Employment Summary

Identification code 010–0100–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	540	636	769

### CARE OF THE BUILDING AND GROUNDS

For such expenditures as may be necessary to enable the Architect of the Capitol to carry out the duties imposed upon the Architect by 40 U.S.C. 6111 and 6112 under the direction of the Chief Justice, \$11,388,000, to remain available until expended.

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

##### Program and Financing (in millions of dollars)

Identification code 010–0103–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Care of the Building and Grounds (Direct) .....	20	19	20
<b>Budgetary resources:</b>			
1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1 .....	13	14	16
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	21	21	11
1930 Total budgetary resources available .....	34	35	27
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14	16	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	20	14	15
3010 New obligations, unexpired accounts .....	20	19	20
3020 Outlays (gross) .....	-26	-18	-16
3050 Unpaid obligations, end of year .....	14	15	19
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	20	14	15
3200 Obligated balance, end of year .....	14	15	19
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	21	21	11
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	16	8
4011 Outlays from discretionary balances .....	15	2	8
4020 Outlays, gross (total) .....	26	18	16
4180 Budget authority, net (total) .....	21	21	11
4190 Outlays, net (total) .....	26	18	16

## CARE OF THE BUILDING AND GROUNDS—Continued

## Object Classification (in millions of dollars)

Identification code 010-0103-0-1-752	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	5	6	6
11.5 Other personnel compensation .....	1		
11.9 Total personnel compensation .....	6	6	6
12.1 Civilian personnel benefits .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	1	4	4
25.4 Operation and maintenance of facilities .....	3		
26.0 Supplies and materials .....	1	1	1
32.0 Land and structures .....	5	4	5
99.9 Total new obligations, unexpired accounts .....	20	19	20

## Employment Summary

Identification code 010-0103-0-1-752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	47	50	50

UNITED STATES COURT OF APPEALS FOR THE  
FEDERAL CIRCUIT

## Federal Funds

## SALARIES AND EXPENSES

For salaries of officers and employees, and for necessary expenses of the court, as authorized by law, \$38,622,300.

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

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

## Program and Financing (in millions of dollars)

Identification code 010-0510-0-1-752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	39	40	42
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	37	37	39
Appropriations, mandatory:			
1200 Appropriation .....	4	4	4
1900 Budget authority (total) .....	41	41	43
1930 Total budgetary resources available .....	41	41	44
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....		1	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	11	10
3010 New obligations, unexpired accounts .....	39	40	42
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-40	-41	-43
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	11	10	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	11	10
3200 Obligated balance, end of year .....	11	10	9
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	37	37	39
Outlays, gross:			
4010 Outlays from new discretionary authority .....	31	30	31
4011 Outlays from discretionary balances .....	6	7	8
4020 Outlays, gross (total) .....	37	37	39

Mandatory:			
4090 Budget authority, gross .....	4	4	4
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	4	4
4180 Budget authority, net (total) .....	41	41	43
4190 Outlays, net (total) .....	40	41	43

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

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

The Federal Circuit also has exclusive jurisdiction pursuant to 28 U.S.C. 1292(c) of: (1) appealable interlocutory orders or decrees in cases where the court would otherwise have jurisdiction over an appeal; and (2) appeals from judgments in civil actions for patent infringement otherwise appealable to the court and final except for accounting. Under the provisions of 28 U.S.C. 1292(d), the court has: (1) exclusive jurisdiction of appeals from interlocutory orders granting or denying, in whole or in part, a motion to transfer an action to the Court of Federal Claims; and (2) may, in its discretion, permit an appeal from an interlocutory order of a judge who certifies that there is a controlling question of law and a substantial ground for difference of opinion thereon, and that an immediate appeal may materially advance the ultimate termination of the litigation. Pursuant to 38 U.S.C.

7292(b)(1), the court has exclusive jurisdiction of certain interlocutory orders of the Court of Appeals for Veterans Claims.

Legislation having an impact on the Federal Circuit is contained in P.L. 105–339 (51021) October 31, 1998, Veterans Employment Opportunities Act of 1998, which provides a remedy through the Merit Systems Protection Board for those seeking review of the application of veterans preference rules to applicants for Federal employment.

#### Object Classification (in millions of dollars)

Identification code 010–0510–0–1–752	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	19	21	21
12.1 Civilian personnel benefits .....	5	5	6
23.1 Rental payments to GSA .....	8	8	8
25.2 Other services from non-Federal sources .....	6	5	6
31.0 Equipment .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	39	40	42

#### Employment Summary

Identification code 010–0510–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	144	155	155

## UNITED STATES COURT OF INTERNATIONAL TRADE

### Federal Funds

#### SALARIES AND EXPENSES

*For salaries of officers and employees of the court, services, and necessary expenses of the court, as authorized by law, \$22,375,000.*

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

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

#### Program and Financing (in millions of dollars)

Identification code 010–0400–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	23	24	25
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	21	21	22
Appropriations, mandatory:			
1200 Appropriation .....	2	3	3
1900 Budget authority (total) .....	23	24	25
1930 Total budgetary resources available .....	23	24	25
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	2
3010 New obligations, unexpired accounts .....	23	24	25
3020 Outlays (gross) .....	-23	-24	-25
3050 Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	2
3200 Obligated balance, end of year .....	2	2	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	21	21	22
Outlays, gross:			
4010 Outlays from new discretionary authority .....	20	20	21
4011 Outlays from discretionary balances .....	1	1	1
4020 Outlays, gross (total) .....	21	21	22
Mandatory:			
4090 Budget authority, gross .....	2	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	3	3
4180 Budget authority, net (total) .....	23	24	25

4190 Outlays, net (total) .....	23	24	25
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The United States Court of International Trade, established under Article III of the Constitution of the United States, was created by the Act of October 10, 1980 (94 Stat. 1727), effective November 1, 1980, as successor to the former United States Customs Court. The court has original and exclusive jurisdiction of civil actions against the United States, its agencies and officers, and certain civil actions brought by the United States, arising out of import transactions and Federal statutes affecting customs and international trade. The court possesses all the powers in law and equity of, or as conferred by statute upon, a district court of the United States, and is authorized to conduct jury trials. The geographical jurisdiction of the court is nationwide and trials before the court or hearings may be held at any place within the jurisdiction of the United States. The court also is authorized to hold hearings in foreign countries. The principal statutory provisions pertaining to the court are contained in the following sections of Title 28 of the United States Code: Organization, sections 251–258; Jurisdiction, sections 1581–1585; and Procedures, sections 2631–2646.

#### Object Classification (in millions of dollars)

Identification code 010–0400–0–1–752	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	9	10	10
12.1 Civilian personnel benefits .....	3	3	4
23.1 Rental payments to GSA .....	8	8	8
25.2 Other services from non-Federal sources .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	23	24	25

#### Employment Summary

Identification code 010–0400–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	67	77	77

## COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVICES

### Federal Funds

#### SALARIES AND EXPENSES

*For the salaries of judges of the United States Court of Federal Claims, magistrate judges, and all other officers and employees of the Federal Judiciary not otherwise specifically provided for, necessary expenses of the courts, and the purchase, rental, repair, and cleaning of uniforms for Probation and Pretrial Services Office staff, as authorized by law, \$6,338,096,000 (including the purchase of firearms and ammunition); of which not to exceed \$27,817,000 shall remain available until expended for space alteration projects and for furniture and furnishings related to new space alteration and construction projects.*

*In addition, there are appropriated such sums as may be necessary under current law for the salaries of circuit and district judges (including judges of the territorial courts of the United States), bankruptcy judges, and justices and judges retired from office or from regular active service.*

*In addition, for reimbursement of expenses of the United States Court of Federal Claims associated with processing cases under the National Childhood Vaccine Injury Act of 1986 (Public Law 99–660), \$12,042,000, to be appropriated from the Vaccine Injury Compensation Trust Fund and to remain available until expended.*

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

#### Program and Financing (in millions of dollars)

Identification code 010–0920–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Courts of appeals .....	816	843	860
0002 District courts .....	3,135	3,286	3,550
0003 Bankruptcy courts .....	802	846	863
0004 Probation/Pretrial .....	1,780	1,935	1,974
0799 Total direct obligations .....	6,533	6,910	7,247
0801 Salaries and Expenses (Reimbursable) .....	10		

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 010–0920–0–1–752	2024 actual	2025 est.	2026 est.
0803 Offsetting Collections .....	162	.....	.....
0899 Total reimbursable obligations .....	172	.....	.....
0900 Total new obligations, unexpired accounts .....	6,705	6,910	7,247
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	8	.....
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	8	8	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5,995	5,995	6,338
Appropriations, mandatory:			
1200 Appropriation .....	505	537	554
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	15	370	357
1701 Change in uncollected payments, Federal sources .....	190	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	205	370	357
1900 Budget authority (total) .....	6,705	6,902	7,249
1930 Total budgetary resources available .....	6,713	6,910	7,249
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	.....	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	674	758	783
3010 New obligations, unexpired accounts .....	6,705	6,910	7,247
3011 Obligations ("upward adjustments"), expired accounts .....	43	.....	.....
3020 Outlays (gross) .....	-6,617	-6,885	-7,237
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-46	.....	.....
3050 Unpaid obligations, end of year .....	758	783	793
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-299	-394	-394
3070 Change in uncollected pymts, Fed sources, unexpired .....	-190	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	95	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-394	-394	-394
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	375	364	389
3200 Obligated balance, end of year .....	364	389	399
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	6,200	6,365	6,695
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5,786	5,859	6,168
4011 Outlays from discretionary balances .....	368	489	515
4020 Outlays, gross (total) .....	6,154	6,348	6,683
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-107	-370	-357
4040 Offsets against gross budget authority and outlays (total) ....	-107	-370	-357
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-190	.....	.....
4052 Offsetting collections credited to expired accounts .....	92	.....	.....
4060 Additional offsets against budget authority only (total) .....	-98	.....	.....
4070 Budget authority, net (discretionary) .....	5,995	5,995	6,338
4080 Outlays, net (discretionary) .....	6,047	5,978	6,326
Mandatory:			
4090 Budget authority, gross .....	505	537	554
Outlays, gross:			
4100 Outlays from new mandatory authority .....	463	537	554
4180 Budget authority, net (total) .....	6,500	6,532	6,892
4190 Outlays, net (total) .....	6,510	6,515	6,880

Funds appropriated under this heading are for the salaries and benefits of judges and supporting personnel, and all operating expenses of the United States courts of appeals, district courts, bankruptcy courts, United States Court of Federal Claims, and United States Probation and Pretrial Services offices are shown by activity:

*Courts of Appeals.*—This activity includes the salaries and benefits of all active United States circuit judges, and all such judges who have retired from office or from regular active service in pursuance of law. In addition, it provides for the salaries and expenses of the Courts of Appeals supporting personnel such as the administrative and legal aides required to assist the judges in the hearing and decision of appeals, and other judicial functions including all expenses of operation and maintenance such as travel expenses incurred by judges and supporting personnel in attending sessions of court or transacting other official business, and for relocation expenses, communications, printing, contractual services, supplies, equipment, and lawbooks and for rental of space, alterations, and related services for United States court facilities.

*District Courts.*—This activity includes the salaries and benefits of all active United States district judges, magistrate judges, and all such judges who have retired from office or from regular active service in pursuance of law. In addition, it provides for the salaries and expenses of the District Court supporting personnel such as the administrative and legal aides required to assist the judges in conduct of hearings, trials, and other judicial functions including all expenses of operation and maintenance such as travel expenses incurred by judges and supporting personnel in attending sessions of court or transacting other official business, and for relocation expenses, communications, printing, contractual services, supplies, equipment, and lawbooks, and for rental of space, alterations, and related services for United States court facilities.

*Bankruptcy Courts.*—This activity includes the salaries and benefits of all active United States bankruptcy judges. In addition, it provides for the salaries and expenses of the Bankruptcy Court supporting personnel, including all expenses of operation and maintenance such as travel expenses incurred by judges and supporting personnel in attending sessions of court or transacting other official business, and for relocation expenses, communications, printing, contractual services, supplies, equipment, and lawbooks, and for rental of space, alterations, and related services for United States court facilities.

*Probation/Pretrial.*—This activity includes the salaries and benefits of all probation and pretrial services officers, officer assistants and supporting personnel in attending sessions of court or transacting other official business, and for relocation expenses, communications, printing, contractual services, supplies, and equipment, and for rental of space, alterations, and related services for United States court facilities. It also provides for all expenses of law-enforcement related activities, which includes substance abuse and mental health treatment, Global Position Monitoring, purchase, rental, repair, and cleaning of uniforms for Probation and Pretrial Services Office staff, and operation and maintenance such as travel expenses incurred by probation officers, including travel costs related to the supervision of defendants and offenders in the community, and officer training expenses.

## Object Classification (in millions of dollars)

Identification code 010–0920–0–1–752	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1,988	2,141	2,322
11.3 Other than full-time permanent .....	1,075	1,074	1,144
11.9 Total personnel compensation .....	3,063	3,215	3,466
12.1 Civilian personnel benefits .....	1,140	1,126	1,203
13.0 Benefits for former personnel .....	7	7	7
21.0 Travel and transportation of persons .....	61	64	66
22.0 Transportation of things .....	4	4	5
23.1 Rental payments to GSA .....	1,054	1,119	1,163
23.2 Rental payments to others .....	40	36	32
23.3 Communications, utilities, and miscellaneous charges .....	34	36	39
24.0 Printing and reproduction .....	7	7	8
25.1 Advisory and assistance services .....	402	427	371
25.2 Other services from non-Federal sources .....	9	19	17
25.3 Other goods and services from Federal sources .....	18	.....	.....
25.7 Operation and maintenance of equipment .....	10	12	15
26.0 Supplies and materials .....	9	19	25
31.0 Equipment .....	40	47	49
94.0 Financial transfers .....	635	772	781



99.0	Direct obligations .....	6,533	6,910	7,247
99.0	Reimbursable obligations .....	172		
99.9	Total new obligations, unexpired accounts .....	6,705	6,910	7,247

**Employment Summary**

Identification code 010–0920–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	26,830	26,900	27,334
2001 Reimbursable civilian full-time equivalent employment .....	48	50	50

**DEFENDER SERVICES**

For the operation of Federal Defender organizations; the compensation and reimbursement of expenses of attorneys appointed to represent persons under 18 U.S.C. 3006A and 18 U.S.C. 3599, and for the compensation and reimbursement of expenses of persons furnishing investigative, expert, and other services for such representations as authorized by law; the compensation (in accordance with the maximums under 18 U.S.C. 3006A) and reimbursement of expenses of attorneys appointed to assist the court in criminal cases where the defendant has waived representation by counsel; the compensation and reimbursement of expenses of attorneys appointed to represent jurors in civil actions for the protection of their employment, as authorized by 28 U.S.C. 1875(d)(1); the compensation and reimbursement of expenses of attorneys appointed under 18 U.S.C. 983(b)(1) in connection with certain judicial civil forfeiture proceedings; the compensation and reimbursement of travel expenses of guardians ad litem appointed under 18 U.S.C. 4100(b); and for necessary training and general administrative expenses, \$1,766,010,000, to remain available until expended.

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

**Program and Financing** (in millions of dollars)

Identification code 010–0923–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Defender Services (Direct) .....	1,503	1,513	1,786
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	88	53	11
1021 Recoveries of prior year unpaid obligations .....	13	15	10
1033 Recoveries of prior year paid obligations .....	3	5	5
1070 Unobligated balance (total) .....	104	73	26
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,451	1,451	1,766
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1900 Budget authority (total) .....	1,452	1,451	1,766
1930 Total budgetary resources available .....	1,556	1,524	1,792
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	53	11	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	108	128	114
3010 New obligations, unexpired accounts .....	1,503	1,513	1,786
3020 Outlays (gross) .....	-1,470	-1,512	-1,778
3040 Recoveries of prior year unpaid obligations, unexpired .....	-13	-15	-10
3050 Unpaid obligations, end of year .....	128	114	112
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	108	128	114
3200 Obligated balance, end of year .....	128	114	112
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,452	1,451	1,766
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,393	1,407	1,713
4011 Outlays from discretionary balances .....	77	105	65
4020 Outlays, gross (total) .....	1,470	1,512	1,778
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2		
4033 Non-Federal sources .....	-2	-5	-5

4040	Offsets against gross budget authority and outlays (total) ....	-4	-5	-5
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts .....	3	5	5
4070	Budget authority, net (discretionary) .....	1,451	1,451	1,766
4080	Outlays, net (discretionary) .....	1,466	1,507	1,773
4180	Budget authority, net (total) .....	1,451	1,451	1,766
4190	Outlays, net (total) .....	1,466	1,507	1,773

Funds appropriated under this heading provide for the administration and operation of the Criminal Justice Act of 1964 (18 U.S.C. 3006A), as amended, which provides for furnishing representation for any person financially unable to obtain adequate representation who: (1) is charged with a felony or Class A, B, or C misdemeanor, or infraction for which a sentence to confinement is authorized, or with committing an act of juvenile delinquency, or with a violation of probation; (2) is under arrest, when such representation is required by law; (3) is entitled to appointment of counsel in parole proceedings (18 U.S.C. 4201–18); (4) is charged with a violation of supervised release or faces modification, reduction, or enlargement of a condition, or extension or revocation of a term of supervised release; (5) is subject to a mental condition or other hearing (18 U.S.C. 4241–48); (6) is in custody as a material witness; (7) is entitled to appointment of counsel under the sixth amendment to the Constitution; (8) faces loss of liberty in a case, and Federal law requires the appointment of counsel; (9) is entitled to the appointment of counsel under 18 U.S.C. 4109; or (10) is seeking relief under 28 U.S.C. 2241, 2254, or 2255. Representation includes counsel and investigative, expert, and other necessary services. The appropriation includes funding for the compensation and expenses of court-appointed counsel and persons providing investigative, expert and other services under the Act, and also under 18 U.S.C. 3599 in capital representations; for the operation of the Federal Defender Organizations; for the compensation and reimbursement of travel expenses of guardians ad litem, appointed under 18 U.S.C. 4100(b), acting on behalf of financially eligible minors or incompetent offenders in connection with transfers from the United States to foreign countries with which the United States has a treaty for the execution of penal sentences (18 U.S.C. 4109(b)); and for the continuing education and training of persons providing representational services under the Act. In addition, this appropriation is available for the compensation and reimbursement of expenses of counsel: (1) appointed pursuant to 5 U.S.C. 3109 to assist the court in criminal cases where the defendant has waived representation by counsel; (2) appointed pursuant to 28 U.S.C. 1875(d)(1) to represent jurors in civil actions for the protection of their employment; and (3) appointed under 18 U.S.C. 983(b)(1) in connection with certain judicial civil forfeiture proceedings.

**Object Classification** (in millions of dollars)

Identification code 010–0923–0–1–752	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	453	481	502
11.3 Other than full-time permanent .....	9	10	10
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	463	492	513
12.1 Civilian personnel benefits .....	173	185	199
13.0 Benefits for former personnel .....	1	1	1
21.0 Travel and transportation of persons .....	15	17	18
23.1 Rental payments to GSA .....	52	55	58
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	18	16	16
25.2 Other services .....	525	460	678
25.3 Other goods and services from Federal sources .....	11	13	13
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	32	44	48
41.0 Grants, subsidies, and contributions .....	210	227	239
99.0 Direct obligations .....	1,503	1,513	1,786
99.9 Total new obligations, unexpired accounts .....	1,503	1,513	1,786

DEFENDER SERVICES—Continued  
Employment Summary

Identification code 010–0923–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,293	3,445	3,549

## FEES OF JURORS AND COMMISSIONERS

*For fees and expenses of jurors as authorized by 28 U.S.C. 1871 and 1876; compensation of jury commissioners as authorized by 28 U.S.C. 1863; and compensation of commissioners appointed in condemnation cases pursuant to rule 71.1(h) of the Federal Rules of Civil Procedure (28 U.S.C. Appendix Rule 71.1(h)), \$19,108,000, to remain available until expended: Provided, That the compensation of land commissioners shall not exceed the daily equivalent of the highest rate payable under 5 U.S.C. 5332.*

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

## Program and Financing (in millions of dollars)

Identification code 010–0925–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Grand jurors .....	14	15	15
0004 Petit jurors .....	36	34	31
0900 Total new obligations, unexpired accounts .....	50	49	46
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	20	30
1021 Recoveries of prior year unpaid obligations .....	1		
1033 Recoveries of prior year paid obligations .....	1	1	1
1070 Unobligated balance (total) .....	12	21	31
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	58	58	19
1900 Budget authority (total) .....	58	58	19
1930 Total budgetary resources available .....	70	79	50
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	20	30	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	4	3
3010 New obligations, unexpired accounts .....	50	49	46
3020 Outlays (gross) .....	-48	-50	-47
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	4	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	4	3
3200 Obligated balance, end of year .....	4	3	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	58	58	19
Outlays, gross:			
4010 Outlays from new discretionary authority .....	47	30	19
4011 Outlays from discretionary balances .....	1	20	28
4020 Outlays, gross (total) .....	48	50	47
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1	-1	-1
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1	1	1
4070 Budget authority, net (discretionary) .....	58	58	19
4080 Outlays, net (discretionary) .....	47	49	46
4180 Budget authority, net (total) .....	58	58	19
4190 Outlays, net (total) .....	47	49	46

This appropriation provides for the statutory fees and allowances of jurors, refreshments of jurors, and compensation of land commissioners appointed in condemnation cases pursuant to rule 71.1(h) of the Federal Rules of Civil Procedure. Budgetary requirements depend largely upon the volume and length of jury trials demanded by the parties to both civil and criminal

actions and the number of grand juries being convened by the courts at the request of United States Attorneys.

## Object Classification (in millions of dollars)

Identification code 010–0925–0–1–752	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.8 Personnel compensation: Special personal services payments .....	22	20	20
21.0 Travel and transportation of persons (jurors) .....	21	22	19
23.3 Communications, utilities, and miscellaneous charges .....	3	3	3
25.2 Other services (meals and lodging furnished sequestered juror) .....	2	2	2
26.0 Supplies and materials (Provisions for Juror Food/Beverages) .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	50	49	46

## COURT SECURITY

(INCLUDING TRANSFER OF FUNDS)

*For necessary expenses, not otherwise provided for, incident to the provision of protective guard services for United States courthouses and other facilities housing Federal court or Administrative Office of the United States Courts operations, the procurement, installation, and maintenance of security systems and equipment for United States courthouses and other facilities housing Federal court or Administrative Office of the United States Courts operations, building ingress-egress control, inspection of mail and packages, directed security patrols, perimeter security, basic security services provided by the Federal Protective Service, and other similar activities as authorized by section 1010 of the Judicial Improvement and Access to Justice Act (Public Law 100–702), \$892,032,000, of which not to exceed \$20,000,000 shall remain available until expended, to be expended directly or transferred to the United States Marshals Service, which shall be responsible for administering the Judicial Facility Security Program consistent with standards or guidelines agreed to by the Director of the Administrative Office of the United States Courts and the Attorney General: Provided, That funds made available under this heading may be used for managing a Judiciary-wide program to facilitate security and emergency management services among the Judiciary, United States Marshals Service, Federal Protective Service, General Services Administration, other Federal agencies, state and local governments and the public; and for purposes authorized by the Daniel Aderl Judicial Security and Privacy Act of 2022 (Public Law 117–263, division C, title LIX, subtitle D) and 28 U.S.C. 604(a)(24).*

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

## Program and Financing (in millions of dollars)

Identification code 010–0930–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Court Security (Direct) .....	791	833	902
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	120	81	10
1012 Unobligated balance transfers between expired and unexpired accounts .....	18	12	10
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	139	93	20
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	750	750	892
1930 Total budgetary resources available .....	889	843	912
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-17		
1941 Unexpired unobligated balance, end of year .....	81	10	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	345	338	359
3010 New obligations, unexpired accounts .....	791	833	902
3011 Obligations ("upward adjustments"), expired accounts .....	31		
3020 Outlays (gross) .....	-813	-812	-864
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-15		
3050 Unpaid obligations, end of year .....	338	359	397

Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	345	338	359
3200	Obligated balance, end of year .....	338	359	397
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	750	750	892
Outlays, gross:				
4010	Outlays from new discretionary authority .....	629	525	624
4011	Outlays from discretionary balances .....	184	287	240
4020	Outlays, gross (total) .....	813	812	864
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-2	-2	-2
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	2	2	2
4060	Additional offsets against budget authority only (total) .....	2	2	2
4070	Budget authority, net (discretionary) .....	750	750	892
4080	Outlays, net (discretionary) .....	811	810	862
4180	Budget authority, net (total) .....	750	750	892
4190	Outlays, net (total) .....	811	810	862

This appropriation provides for the necessary expenses not otherwise provided for, incident to providing protective guard services for the United States courthouses and other facilities housing Federal court operations and the procurement, installation, and maintenance of security equipment for United States courthouses and other facilities housing federal court operations, including building ingress-egress control, inspection of mail and packages, directed security patrols, perimeter security, basic security services provided by the Federal Protective Service, the Judiciary Vulnerability Management Program, and other similar activities, to be expended directly or transferred to the United States Marshals Service which shall be responsible for administering the Judicial Facility Security Program or to the Federal Protective Service for costs associated with building security.

**Object Classification** (in millions of dollars)

Identification code 010-0930-0-1-752		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	12	15	16
12.1	Civilian personnel benefits .....	5	5	5
21.0	Travel and transportation of persons .....	1	1	1
23.1	Rental payments to GSA .....	7	8	9
23.3	Communications, utilities, and miscellaneous charges .....	2	2	3
25.1	Advisory and assistance services .....	1	1	1
25.3	Other goods and services from Federal sources .....	99	101	110
25.4	Operation and maintenance of facilities .....	522	531	581
25.5	Research and development contracts .....	17	17	18
25.7	Operation and maintenance of equipment .....	31	32	35
26.0	Supplies and materials .....	5	1	1
31.0	Equipment .....	61	63	117
32.0	Land and structures .....	29	56	6
99.9	Total new obligations, unexpired accounts .....	791	833	902

**Employment Summary**

Identification code 010-0930-0-1-752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	88	104	104

**JUDICIARY FILING FEES****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 010-5100-0-2-752		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....			9
Receipts:				
Current law:				
1110	Filing Fees, U.S. Courts, Judiciary .....	165	162	172
2000	Total: Balances and receipts .....	165	162	181
Appropriations:				
Current law:				
2101	Judiciary Filing Fees .....	-165	-162	-172
2103	Judiciary Filing Fees .....			-9

2132	Judiciary Filing Fees .....	9	10	
2199	Total current law appropriations .....	-165	-153	-171
2999	Total appropriations .....	-165	-153	-171
5099	Balance, end of year .....	9	10	

**Program and Financing** (in millions of dollars)

Identification code 010-5100-0-2-752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001     Judiciary Filing Fees (Direct) .....	201	153	171
0900     Total new obligations, unexpired accounts (object class 25.2) .....	201	153	171
<b>Budgetary resources:</b>			
Unobligated balance:			
1000     Unobligated balance brought forward, Oct 1 .....	343	308	308
1033     Recoveries of prior year paid obligations .....	1		
1070     Unobligated balance (total) .....	344	308	308
Budget authority:			
Appropriations, mandatory:			
1201     Appropriation (special or trust fund) .....	165	162	172
1203     Appropriation (previously unavailable)(special or trust) ....			9
1232     Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-9	-10
1260     Appropriations, mandatory (total) .....	165	153	171
1930     Total budgetary resources available .....	509	461	479
Memorandum (non-add) entries:			
1941     Unexpired unobligated balance, end of year .....	308	308	308
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000     Unpaid obligations, brought forward, Oct 1 .....	311	389	173
3010     New obligations, unexpired accounts .....	201	153	171
3020     Outlays (gross) .....	-123	-369	-344
3050     Unpaid obligations, end of year .....	389	173	
Memorandum (non-add) entries:			
3100     Obligated balance, start of year .....	311	389	173
3200     Obligated balance, end of year .....	389	173	

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	165	153	171
Outlays, gross:				
4100	Outlays from new mandatory authority .....	22	153	171
4101	Outlays from mandatory balances .....	101	216	173
4110	Outlays, gross (total) .....	123	369	344
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-1	.....	.....
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4160	Budget authority, net (mandatory) .....	165	153	171
4170	Outlays, net (mandatory) .....	122	369	344
4180	Budget authority, net (total) .....	165	153	171
4190	Outlays, net (total) .....	122	369	344

**REGISTRY ADMINISTRATION****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 010-5101-0-2-752		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	.....	.....	.....
Receipts:				
Current law:				
1110	Fees, Registry Administration, Judiciary .....	2	2	2
2000	Total: Balances and receipts .....	2	2	2
Appropriations:				
Current law:				
2101	Registry Administration .....	-2	-2	-2
5099	Balance, end of year .....	.....	.....	.....

## REGISTRY ADMINISTRATION—Continued

## Program and Financing (in millions of dollars)

Identification code 010–5101–0–2–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Registry Administration (Direct) .....	2	2	2
0900 Total new obligations, unexpired accounts (object class 25.2) .....	2	2	2
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	2	2
3020 Outlays (gross) .....	-2	-2	-2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	2	2
4180 Budget authority, net (total) .....	2	2	2
4190 Outlays, net (total) .....	2	2	2

This schedule reflects funds available to the Federal Judiciary, pursuant to Public Law 100–459, which provides that any funds collected by the Judiciary as a charge for services rendered in administering accounts kept in a court's registry shall be deposited into this account.

## JUDICIARY INFORMATION TECHNOLOGY FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 010–5114–0–2–752	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Proceeds from Sale of Property, Judiciary Information Technology Fund .....	124	142	142
1140 Advances and Reimbursements, Judiciary Information Technology Fund .....	676	602	758
1199 Total current law receipts .....	800	744	900
1999 Total receipts .....	800	744	900
2000 Total: Balances and receipts .....	800	744	900
Appropriations:			
Current law:			
2101 Judiciary Information Technology Fund .....	-800	-744	-900
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 010–5114–0–2–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Information Technology .....	883	981	1,010
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	322	325	103
1021 Recoveries of prior year unpaid obligations .....	62	15	24
1033 Recoveries of prior year paid obligations .....	24		
1070 Unobligated balance (total) .....	408	340	127
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	800	744	900
1900 Budget authority (total) .....	800	744	900
1930 Total budgetary resources available .....	1,208	1,084	1,027
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	325	103	17

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	453	541	806
3010 New obligations, unexpired accounts .....	883	981	1,010
3020 Outlays (gross) .....	-733	-701	-816
3040 Recoveries of prior year unpaid obligations, unexpired .....	-62	-15	-24
3050 Unpaid obligations, end of year .....	541	806	976
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	453	541	806
3200 Obligated balance, end of year .....	541	806	976

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	800	744	900
Outlays, gross:			
4100 Outlays from new mandatory authority .....	429	342	414
4101 Outlays from mandatory balances .....	304	359	402
4110 Outlays, gross (total) .....	733	701	816
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-24		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	24		
4160 Budget authority, net (mandatory) .....	800	744	900
4170 Outlays, net (mandatory) .....	709	701	816
4180 Budget authority, net (total) .....	800	744	900
4190 Outlays, net (total) .....	709	701	816

The Judiciary Information Technology Fund provides the judiciary with a funds management tool which allows more effective and efficient planning, budgeting, and use of funds for information technology activities. The Fund was authorized "without fiscal year limitation," which allows the judiciary to carry forward funds for projects that incur obligations over multiple years. The Fund makes it possible to implement the *Long Range Plan for Information Technology in the Federal Judiciary* and to manage the information technology (IT) program over a multiyear planning cycle while maximizing efficiencies and benefits. The Fund is financed through deposits and transfers from appropriations, reimbursements, user fees, and the sale of surplus IT equipment.

## Object Classification (in millions of dollars)

Identification code 010–5114–0–2–752	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons .....	5	5	6
23.3 Communications, utilities, and miscellaneous charges .....	62	68	70
24.0 Printing and reproduction .....	5	6	6
25.1 Advisory and assistance services .....	453	505	520
25.3 Other goods and services from Federal sources .....	112	124	127
25.7 Operation and maintenance of equipment .....	7	7	8
26.0 Supplies and materials .....	7	8	8
31.0 Equipment .....	232	258	265
99.9 Total new obligations, unexpired accounts .....	883	981	1,010

ADMINISTRATIVE OFFICE OF THE UNITED STATES  
COURTS

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses of the Administrative Office of the United States Courts as authorized by law, including travel as authorized by 31 U.S.C. 1345, hire of a passenger motor vehicle as authorized by 31 U.S.C. 1343(b), advertising and rent in the District of Columbia and elsewhere, \$110,500,000, of which not to exceed \$8,500 is authorized for official reception and representation expenses.*

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

**Program and Financing** (in millions of dollars)

Identification code 010–0927–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Program direction and policy formulation .....	61	58	60
0012 Program Services .....	27	30	31
0013 Administrative Services .....	41	37	38
0014 Technology Services .....	2	1	1
0799 Total direct obligations .....	131	126	130
0801 Offsetting Collections .....	149	182	187
0900 Total new obligations, unexpired accounts .....	280	308	317
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	103	103	111
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	173	206	206
1701 Change in uncollected payments, Federal sources .....	4		
1750 Spending auth from offsetting collections, disc (total) .....	177	206	206
1900 Budget authority (total) .....	280	309	317
1930 Total budgetary resources available .....	280	309	318
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	5	4
3010 New obligations, unexpired accounts .....	280	308	317
3020 Outlays (gross) .....	-286	-309	-317
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	5	4	4
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-13	-6	-6
3070 Change in uncollected pymts, Fed sources, unexpired .....	-4		
3071 Change in uncollected pymts, Fed sources, expired .....	11		
3090 Uncollected pymts, Fed sources, end of year .....	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-1	-1	-2
3200 Obligated balance, end of year .....	-1	-2	-2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	280	309	317
Outlays, gross:			
4010 Outlays from new discretionary authority .....	276	303	310
4011 Outlays from discretionary balances .....	10	6	7
4020 Outlays, gross (total) .....	286	309	317
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-183	-206	-206
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-4		
4052 Offsetting collections credited to expired accounts .....	10		
4060 Additional offsets against budget authority only (total) .....	6		
4070 Budget authority, net (discretionary) .....	103	103	111
4080 Outlays, net (discretionary) .....	103	103	111
4180 Budget authority, net (total) .....	103	103	111
4190 Outlays, net (total) .....	103	103	111

The Administrative Office (AO), pursuant to section 604 of Title 28, United States Code, under the supervision and direction of the Judicial Conference of the United States, is responsible for the administration of the U.S. courts, including the probation and bankruptcy systems. The principal functions consist of human resources, budget, procurement, space management, security, information technology, and auditing and internal controls. The AO also supports national programs and provides critical services to the courts in areas including jury administration, court interpreting and reporting, legal research, and records administration. The AO also provides staff support to the Judicial Conference and its 25 committees, develops and implements Judicial Conference policies and applicable federal statutes and regulations, and has central responsibility for communica-

tion and coordination within the Judiciary and with Congress, the Executive Branch, and the public.

**Object Classification** (in millions of dollars)

Identification code 010–0927–0–1–752	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	91	90	91
11.3 Other than full-time permanent .....	2	1	2
11.9 Total personnel compensation .....	93	91	93
12.1 Civilian personnel benefits .....	34	33	34
21.0 Travel and transportation of persons .....	1	1	1
25.2 Other services from non-Federal sources .....	1	1	2
94.0 Financial transfers .....	2		
99.0 Direct obligations .....	131	126	130
99.0 Reimbursable obligations .....	149	182	187
99.9 Total new obligations, unexpired accounts .....	280	308	317

**Employment Summary**

Identification code 010–0927–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	584	657	665
2001 Reimbursable civilian full-time equivalent employment .....	692	890	895

## CHAPTER 7 TRUSTEE FUND

**Program and Financing** (in millions of dollars)

Identification code 010–5116–0–2–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....		17	20
0900 Total new obligations, unexpired accounts (object class 25.2) .....		17	20
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust) ....			1
1221 Appropriations transferred from other acct [015–5073] ....		18	20
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-1	-1
1260 Appropriations, mandatory (total) .....		17	20
1900 Budget authority (total) .....		17	20
1930 Total budgetary resources available .....		17	20
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			2
3010 New obligations, unexpired accounts .....		17	20
3020 Outlays (gross) .....		-15	-20
3050 Unpaid obligations, end of year .....		2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			2
3200 Obligated balance, end of year .....		2	2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		17	20
Outlays, gross:			
4100 Outlays from new mandatory authority .....		15	19
4101 Outlays from mandatory balances .....			1
4110 Outlays, gross (total) .....		15	20
4180 Budget authority, net (total) .....		17	20
4190 Outlays, net (total) .....		15	20

The Chapter 7 Trustee Fund was established to pay the trustee serving in Chapter 7 cases, or cases converted to Chapter 7, a fee in addition to the fee already authorized by 11 U.S.C. 330(b). The proceeds of the fund are derived from quarterly fee receipts from bankruptcy filings under chapter 11 of title 11 of the United States Code. The supplemental compensation

## CHAPTER 7 TRUSTEE FUND—Continued

is funded only from eligible receipts transferred into the Chapter 7 Trustee Fund.

## FEDERAL JUDICIAL CENTER

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses of the Federal Judicial Center, as authorized by Public Law 90–219, \$34,928,654; of which \$1,800,000 shall remain available through September 30, 2027, to provide education and training to Federal court personnel; and of which not to exceed \$1,500 is authorized for official reception and representation expenses.

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

## Program and Financing (in millions of dollars)

Identification code 010–0928–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Education and training .....	24	23	24
0002 Research .....	7	7	7
0003 Program support .....	4	4	4
0900 Total new obligations, unexpired accounts .....	35	34	35
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	34	34	35
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1900 Budget authority (total) .....	35	34	35
1930 Total budgetary resources available .....	36	35	36
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	4	2
3010 New obligations, unexpired accounts .....	35	34	35
3020 Outlays (gross) .....	-35	-36	-35
3050 Unpaid obligations, end of year .....	4	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	4	2
3200 Obligated balance, end of year .....	4	2	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	35	34	35
Outlays, gross:			
4010 Outlays from new discretionary authority .....	31	32	33
4011 Outlays from discretionary balances .....	4	4	2
4020 Outlays, gross (total) .....	35	36	35
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4180 Budget authority, net (total) .....	34	34	35
4190 Outlays, net (total) .....	34	36	35

This appropriation provides for the operation of the Federal Judicial Center pursuant to 28 U.S.C. 620 et seq. The Center is charged with the responsibility for furthering the development and adoption of improved judicial administration in the courts of the United States, through research and education.

## Object Classification (in millions of dollars)

Identification code 010–0928–0–1–752	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	18	19	19
12.1 Civilian personnel benefits .....	7	7	7
21.0 Travel and transportation of persons .....	5	5	6
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1

25.2 Other services from non-Federal sources .....	2	1	1
26.0 Supplies and materials .....	1		
31.0 Equipment .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	35	34	35

## Employment Summary

Identification code 010–0928–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	124	128	128

## JUDICIAL RETIREMENT FUNDS

## Federal Funds

## PAYMENT TO JUDICIARY TRUST FUNDS

## Program and Financing (in millions of dollars)

Identification code 010–0941–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to Judicial Officers' Retirement Fund .....	204	242	251
0002 Payment to Court of Federal Claims Judges Retirement Fund ....	5	6	6
0003 Payment to Judicial Survivors' Annuities Fund .....	43	45	52
0900 Total new obligations, unexpired accounts (object class 42.0) .....	252	293	309
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	252	293	309
1930 Total budgetary resources available .....	252	293	309
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	252	293	309
3020 Outlays (gross) .....	-252	-293	-309
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	252	293	309
Outlays, gross:			
4100 Outlays from new mandatory authority .....	252	293	309
4180 Budget authority, net (total) .....	252	293	309
4190 Outlays, net (total) .....	252	293	309

This appropriation request would provide funds necessary to reduce to zero the unfunded liabilities, as calculated by enrolled actuaries, of three statutory judicial retirement funds, over the lives of the plans. The retirement funds were established to pay the retirement annuities of bankruptcy judges and magistrate judges, pursuant to 28 U.S.C. 377, the retirement annuities of the United States Court of Federal Claims judges, pursuant to 28 U.S.C. 178, and annuities to participants' surviving widows, widowers, and dependent children, pursuant to 28 U.S.C. 376.

## Trust Funds

## JUDICIAL OFFICERS' RETIREMENT FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 010–8122–0–7–602	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	1
<b>Receipts:</b>			
Current law:			
1110 Deductions from Employee Salaries and Voluntary Contributions, Judicial Officers' Annuity .....	6	4	7
1140 Interest and Profits on Investments, Judicial Officers' Annuity .....	55	48	63
1140 Federal Payment to Judicial Officers Retirement Fund .....	221	242	251
1199 Total current law receipts .....	282	294	321
1999 Total receipts .....	282	294	321
2000 Total: Balances and receipts .....	283	295	322

Appropriations:				
Current law:				
2101	Judicial Officers' Retirement Fund .....	-282	-294	-321
5099	Balance, end of year .....	1	1	1

**Program and Financing** (in millions of dollars)

Identification code 010-8122-0-7-602		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0010	Judicial Officers Retirement Fund .....	155	153	166
0900	Total new obligations, unexpired accounts (object class 42.0) .....	155	153	166
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1,271	1,398	1,539
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	282	294	321
1930	Total budgetary resources available .....	1,553	1,692	1,860
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1,398	1,539	1,694
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	12	13	13
3010	New obligations, unexpired accounts .....	155	153	166
3020	Outlays (gross) .....	-154	-153	-166
3050	Unpaid obligations, end of year .....	13	13	13
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	12	13	13
3200	Obligated balance, end of year .....	13	13	13
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	282	294	321
Outlays, gross:				
4100	Outlays from new mandatory authority .....	142	140	166
4101	Outlays from mandatory balances .....	12	13	.....
4110	Outlays, gross (total) .....	154	153	166
4180	Budget authority, net (total) .....	282	294	321
4190	Outlays, net (total) .....	154	153	166
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	1,304	1,448	1,588
5001	Total investments, EOY: Federal securities: Par value .....	1,448	1,588	1,754

This fund provides the retirement annuities of bankruptcy judges and magistrate judges pursuant to 28 U.S.C. 377.

**JUDICIAL SURVIVORS' ANNUITIES FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 010-8110-0-7-602		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	.....	1	1
Receipts:				
Current law:				
1110	Judicial Survivors Annuity, Deductions from Employees Salaries .....	13	10	10
1140	Judicial Survivors Annuity, Interest and Profits on Investments .....	31	23	27
1140	Federal Payment to Judicial Survivors Annuities Fund .....	28	45	52
1199	Total current law receipts .....	72	78	89
1999	Total receipts .....	72	78	89
2000	Total: Balances and receipts .....	72	79	90
Appropriations:				
Current law:				
2101	Judicial Survivors' Annuities Fund .....	-71	-78	-89
5099	Balance, end of year .....	1	1	1

**Program and Financing** (in millions of dollars)

Identification code 010-8110-0-7-602		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0010	Judicial Survivor's Annuity Fund .....	43	40	49
0900	Total new obligations, unexpired accounts (object class 42.0) .....	43	40	49
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	636	664	702
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	71	78	89
1930	Total budgetary resources available .....	707	742	791
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	664	702	742
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	3	3	3
3010	New obligations, unexpired accounts .....	43	40	49
3020	Outlays (gross) .....	-43	-40	-49
3050	Unpaid obligations, end of year .....	3	3	3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	3	3	3
3200	Obligated balance, end of year .....	3	3	3
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	71	78	89
Outlays, gross:				
4100	Outlays from new mandatory authority .....	39	37	49
4101	Outlays from mandatory balances .....	4	3	.....
4110	Outlays, gross (total) .....	43	40	49
4180	Budget authority, net (total) .....	71	78	89
4190	Outlays, net (total) .....	43	40	49
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	646	679	664
5001	Total investments, EOY: Federal securities: Par value .....	679	664	704

The Judicial Survivors' Annuities Fund (section 376 of title 28, United States Code) was established to receive sums deducted and withheld from salaries of justices, judges, the Director of the Federal Judicial Center, the Director of the Administrative Office of the U.S. Courts, and the Administrative Assistant to the Chief Justice who have elected to bring themselves within the purview of the above section, as well as amounts received from said judicial officers covering Federal civilian service prior to date of election.

This fund provides annuities for participants' surviving widows, widowers, and dependent children.

**UNITED STATES COURT OF FEDERAL CLAIMS JUDGES' RETIREMENT FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 010-8124-0-7-602		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	.....	.....	.....
Receipts:				
Current law:				
1140	Federal Payment to Claims Court Judges' Retirement Fund .....	3	6	6
1140	Interest, Claims Court Judges' Retirement Fund .....	2	1	2
1199	Total current law receipts .....	5	7	8
1999	Total receipts .....	5	7	8
2000	Total: Balances and receipts .....	5	7	8
Appropriations:				
Current law:				
2101	United States Court of Federal Claims Judges' Retirement Fund .....	-5	-7	-8
5099	Balance, end of year .....	.....	.....	.....

UNITED STATES COURT OF FEDERAL CLAIMS JUDGES' RETIREMENT FUND—Continued  
**Program and Financing** (in millions of dollars)

Identification code 010–8124–0–7–602	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Court of Federal Claims Judges Retirement Fund .....	5	7	8
0900 Total new obligations, unexpired accounts (object class 42.0) .....	5	7	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	41	41	41
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	5	7	8
1930 Total budgetary resources available .....	46	48	49
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	41	41	41
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			2
3010 New obligations, unexpired accounts .....	5	7	8
3020 Outlays (gross) .....	-5	-5	-5
3050 Unpaid obligations, end of year .....		2	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			2
3200 Obligated balance, end of year .....		2	5
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	5	7	8
Outlays, gross:			
4100 Outlays from new mandatory authority .....	5	5	5
4180 Budget authority, net (total) .....	5	7	8
4190 Outlays, net (total) .....	5	5	5
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	41	41	41
5001 Total investments, EOY: Federal securities: Par value .....	41	41	41

This fund provides the retirement annuities of United States Court of Federal Claims judges pursuant to 28 U.S.C. 178.

**UNITED STATES SENTENCING COMMISSION***Federal Funds***SALARIES AND EXPENSES**

For the salaries and expenses necessary to carry out the provisions of chapter 58 of title 28, United States Code, \$22,512,782, of which not to exceed \$1,000 is authorized for official reception and representation expenses.

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

**Program and Financing** (in millions of dollars)

Identification code 010–0938–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	21	22	23
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	22	22	23
1930 Total budgetary resources available .....	22	23	24
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	3	3
3010 New obligations, unexpired accounts .....	21	22	23
3020 Outlays (gross) .....	-22	-22	-22
3050 Unpaid obligations, end of year .....	3	3	4

Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	3	3
3200 Obligated balance, end of year .....	3	3	4

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	22	22	23
Outlays, gross:			
4010 Outlays from new discretionary authority .....	19	19	19
4011 Outlays from discretionary balances .....	3	3	3
4020 Outlays, gross (total) .....	22	22	22
4180 Budget authority, net (total) .....	22	22	23
4190 Outlays, net (total) .....	22	22	22

The United States Sentencing Commission, an independent agency within the judicial branch, was established pursuant to provisions of the Comprehensive Crime Control Act of 1984 (Public Law 98–473, Title II), as amended. As the primary resource for sentencing data and expertise, the Commission's principal purposes are to: (1) establish federal sentencing guidelines that judges must calculate and consider in all federal criminal cases; (2) collect, analyze and report on sentencing data; (3) advise and assist the Congress and executive branch in the development of effective and efficient crime policy; (4) provide specialized training to judges, probation officers, prosecutors, defense attorneys and other members of the federal criminal justice community on the application of the federal sentencing guidelines and federal sentencing policy.

**Object Classification** (in millions of dollars)

Identification code 010–0938–0–1–752	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	13	14	14
12.1 Civilian personnel benefits .....	4	5	5
21.0 Travel and transportation of persons .....			1
25.2 Other services from non-Federal sources .....	2	1	1
31.0 Equipment .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	21	22	23

**Employment Summary**

Identification code 010–0938–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	86	96	96

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
010–322000 All Other General Fund Proprietary Receipts Including			
Budget Clearing Accounts .....	-6		
General Fund Offsetting receipts from the public .....	-6		
Intragovernmental payments:			
010–388500 Undistributed intragovernmental payments and			
receivables from cancelled accounts .....	-31		
General Fund Intragovernmental payments .....	-31		

**ADMINISTRATIVE PROVISIONS—THE JUDICIARY**

(INCLUDING TRANSFER OF FUNDS)

SEC. 301. Appropriations and authorizations made in this title which are available for salaries and expenses shall be available for services as authorized by 5 U.S.C. 3109.

SEC. 302. Not to exceed 5 percent of any appropriation made available for the current fiscal year for the Judiciary in this Act may be transferred between such appropriations, but no such appropriation, except "Courts of Appeals, District Courts, and Other Judicial Services, Defender Services" and "Courts of Appeals, District Courts, and Other Judicial Services, Fees of Jurors and Commissioners", shall be increased by more than 10 percent by any such transfers: Provided, That



any transfer pursuant to this section shall be treated as a reprogramming of funds under sections 604 and 608 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in section 608.

SEC. 303. Notwithstanding any other provision of law, the salaries and expenses appropriation for "Courts of Appeals, District Courts, and Other Judicial Services" shall be available for official reception and representation expenses of the Judicial Conference of the United States: Provided, That such available funds shall not exceed \$11,000 and shall be administered by the Director of the Administrative Office of the United States Courts in the capacity as Secretary of the Judicial Conference.

SEC. 304. Section 3315(a) of title 40, United States Code, shall be applied by substituting "Federal" for "executive" each place it appears.

SEC. 305. In accordance with 28 U.S.C. 561–569, and notwithstanding any other provision of law, the United States Marshals Service shall provide, for such courthouses as its Director may designate in consultation with the Director of the Administrative Office of the United States Courts, for purposes of a pilot program, the security services that 40 U.S.C. 1315 authorizes the Department of Homeland Security to provide, except for the services specified in 40 U.S.C. 1315(b)(2)(E). For building-specific security services at these courthouses, the Director of the Administrative Office of the United States Courts shall reimburse the United States Marshals Service rather than the Department of Homeland Security.



# DEPARTMENT OF AGRICULTURE

## OFFICE OF THE SECRETARY

### *Federal Funds*

#### OFFICE OF THE SECRETARY

(INCLUDING TRANSFERS OF FUNDS)

*For necessary expenses of the Office of the Secretary, \$42,696,000 of which not to exceed \$6,000,000 shall be available for the immediate Office of the Secretary; not to exceed \$1,896,000 shall be available for the Office of Homeland Security; not to exceed \$5,000,000 shall be available for the Office of Tribal Relations; not to exceed \$3,000,000 shall be available for the Office of Partnerships and Public Engagement, of which \$1,500,000 shall be for 7 U.S.C. 2279(c)(5); not to exceed \$18,300,000 shall be available for the Office of the Assistant Secretary for Administration, of which \$17,000,000 shall be available for Departmental Administration to provide for necessary expenses for management support services to offices of the Department and for general administration, security, repairs and alterations, and other miscellaneous supplies and expenses not otherwise provided for and necessary for the practical and efficient work of the Department: Provided, That funds made available by this Act to an agency in the Administration mission area for salaries and expenses are available to fund up to one administrative support staff for the Office; not to exceed \$3,500,000 shall be available for the Office of Assistant Secretary for Congressional Relations and Intergovernmental Affairs to carry out the programs funded by this Act, including programs involving intergovernmental affairs and liaison within the executive branch; and not to exceed \$5,000,000 shall be available for the Office of Communications: Provided further, That the Secretary of Agriculture is authorized to transfer funds appropriated for any office of the Office of the Secretary to any other office of the Office of the Secretary: Provided further, That no appropriation for any office shall be increased or decreased by more than 5 percent: Provided further, That not to exceed \$22,000 of the amount made available under this paragraph for the immediate Office of the Secretary shall be available for official reception and representation expenses, not otherwise provided for, as determined by the Secretary: Provided further, That the amount made available under this heading for Departmental Administration shall be reimbursed from applicable appropriations in this Act for travel expenses incident to the holding of hearings as required by 5 U.S.C. 551–558: Provided further, That funds made available under this heading for the Office of the Assistant Secretary for Congressional Relations and Intergovernmental Affairs shall be transferred to agencies of the Department of Agriculture funded by this Act to maintain personnel at the agency level: Provided further, That no funds made available under this heading for the Office of Assistant Secretary for Congressional Relations may be obligated after 30 days from the date of enactment of this Act, unless the Secretary has notified the Committees on Appropriations of both Houses of Congress on the allocation of these funds by USDA agency.*

#### OFFICE OF THE ASSISTANT SECRETARY FOR CIVIL RIGHTS

*For necessary expenses of the Office of the Assistant Secretary for Civil Rights, \$1,000,000: Provided, That funds made available by this Act to an agency in the Civil Rights mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.*

#### OFFICE OF THE UNDER SECRETARY FOR RESEARCH, EDUCATION, AND ECONOMICS

*For necessary expenses of the Office of the Under Secretary for Research, Education, and Economics, \$1,000,000: Provided, That funds made available by this Act to an agency in the Research, Education, and Economics mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.*

#### OFFICE OF THE UNDER SECRETARY FOR MARKETING AND REGULATORY PROGRAMS

*For necessary expenses of the Office of the Under Secretary for Marketing and Regulatory Programs, \$1,200,000: Provided, That funds made available by this Act to an agency in the Marketing and Regulatory Programs mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.*

#### OFFICE OF THE UNDER SECRETARY FOR FOOD SAFETY

*For necessary expenses of the Office of the Under Secretary for Food Safety, \$800,000: Provided, That funds made available by this Act to an agency in the Food Safety mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.*

#### OFFICE OF THE UNDER SECRETARY FOR FARM PRODUCTION AND CONSERVATION

*For necessary expenses of the Office of the Under Secretary for Farm Production and Conservation, \$1,000,000: Provided, That funds made available by this Act to an agency in the Farm Production and Conservation mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.*

#### OFFICE OF THE UNDER SECRETARY FOR RURAL DEVELOPMENT

*For necessary expenses of the Office of the Under Secretary for Rural Development, \$1,000,000: Provided, That funds made available by this Act to an agency in the Rural Development mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.*

#### OFFICE OF THE UNDER SECRETARY FOR FOOD, NUTRITION, AND CONSUMER SERVICES

*For necessary expenses of the Office of the Under Secretary for Food, Nutrition, and Consumer Services, \$800,000: Provided, That funds made available by this Act to an agency in the Food, Nutrition and Consumer Services mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.*

#### OFFICE OF THE UNDER SECRETARY FOR TRADE AND FOREIGN AGRICULTURAL AFFAIRS

*For necessary expenses of the Office of the Under Secretary for Trade and Foreign Agricultural Affairs, \$614,000: Provided, That funds made available by this Act to any agency in the Trade and Foreign Agricultural Affairs mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.*

#### OFFICE OF CODEX ALIMENTARIUS

*For necessary expenses of the Office of Codex Alimentarius, \$3,300,000, including not to exceed \$40,000 for official reception and representation expenses.*

#### OFFICE OF THE UNDER SECRETARY FOR NATURAL RESOURCES AND ENVIRONMENT

*For necessary expenses of the Office of the Under Secretary for Natural Resources and Environment, \$750,000: Provided, That funds made available by this Act to any agency in the Natural Resources and Environment mission area for salaries and expenses are available to fund up to one administrative support staff for the office.*

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

#### OFFICE OF THE SECRETARY

**[**For an additional amount for "Office of the Secretary", \$30,780,000,000, to remain available until expended, for necessary expenses related to losses of revenue, quality or production of crops (including milk, on-farm stored commodities, crops prevented from planting, and harvested adulterated wine grapes), trees, bushes, and vines, as a consequence of droughts, wildfires, hurricanes, floods, derechos, excessive heat, tornadoes, winter storms, freeze, including a polar vortex, smoke exposure, and excessive moisture occurring in calendar years 2023 and 2024 under such terms and conditions as determined by the Secretary of Agriculture (referred to in this title as "Secretary"): *Provided*, That of the amounts provided in this paragraph under this heading in this Act, the Secretary shall use up to \$2,000,000,000 to provide assistance to producers of livestock, as determined by the Secretary, for losses incurred during calendar years 2023 and 2024 due to drought, wildfires, or floods: *Provided further*, That the Secretary may provide assistance for such losses in the form of block grants to eligible States and territories and such assistance may include compensation to producers, as determined by the Secretary, for timber (including payments to non-Federal forest landowners), citrus, pecan, and poultry (including infrastructure) losses, and for agricultural producers who have suffered losses due to the failure of Mexico to deliver water to the United States in accordance with the 1944 Water Treaty: *Provided further*, That of the amounts provided under this heading in this Act, the Secretary shall offer individualized technical assistance to interested non-insured producers to help them apply for assistance made available under this heading: *Provided further*, That of the amounts made available under this paragraph under this heading in this Act, the Secretary may use up to \$30,000,000, for reimbursement for administrative and operating expenses available for crop insurance contracts for 2022 and 2023 reinsurance years in a manner consistent with Section 771 of the Consolidated Appropriations Act, 2023 (Public Law 117–328): *Provided further*, That of the amounts made available under this paragraph under this heading in this Act, and without regard to 44 U.S.C. 3501 et. seq., the Secretary shall use

## OFFICE OF THE SECRETARY—Continued

\$3,000,000 to carry out regular testing for the purposes of verifying and validating the methodology and protocols of the inspection of molasses at any United States ports of entry, including whether the molasses meets each statutory requirement without the use of additives or blending, relevant definitional explanatory notes, and each property typical of molasses in the United States as directed in Senate Report 118–193: *Provided further*, That at the election of a processor eligible for a loan under section 156 of the Federal Agriculture Improvement and Reform Act of 1996 (7 U.S.C. 7272) or a cooperative processor of dairy, the Secretary shall make payments for losses in 2023 and 2024 to such processors (to be paid to producers, as determined by such processors) in lieu of payments to producers and under the same terms and conditions as payments made to processors pursuant to title I of the Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Public Law 116–20) under the heading "Department of Agriculture—Agricultural Programs—Processing, Research and Marketing—Office of the Secretary", as last amended by section 791(c) of title VII of division B of the Further Consolidated Appropriations Act, 2020 (Public Law 116–94): *Provided further*, That notwithstanding section 760.1503(j) of title 7, Code of Federal Regulations, in the event that a processor described in the preceding proviso does not elect to receive payments under such clause, the Secretary shall make direct payments to producers under this heading in this Act: *Provided further*, That the total amount of payments received under this paragraph under this heading in this Act for producers who did not obtain a policy or plan of insurance for an insurable commodity for the applicable crop year under the Federal Crop Insurance Act (7 U.S.C. 1501 et seq.) for the crop incurring the losses or did not file the required paperwork and pay the service fee by the applicable State filing deadline for a noninsurable commodity for the applicable crop year under Noninsured Crop Disaster Assistance Program for the crop incurring the losses shall not exceed 70 percent of the loss as determined by the Secretary, except the Secretary shall provide payments not to exceed 90 percent of the producer's revenue losses as determined by the Secretary if the Secretary determines a de minimis amount of a producer's revenue loss is attributable to crops for which the producer did not insure or obtain Noninsured Crop Disaster Assistance Program coverage: *Provided further*, That the amount provided in this paragraph under this heading in this Act shall be subject to the terms and conditions set forth in the first, second, sixth, seventh, eighth, ninth, tenth, and 12th provisos under this heading in title I of the Disaster Relief Supplemental Appropriations Act, 2022 (division B of Public Law 117–43), except that such ninth proviso under such heading shall be applied by substituting "2023 and 2024" for "2020 and 2021" and the Secretary shall apply a separate payment limit for economic assistance payments: *Provided further*, That not later than 120 days after the enactment of this Act, and for each fiscal quarter thereafter until the amounts provided under this heading in this Act are expended, the Secretary shall report to the Committees on Appropriations of the House of Representatives and the Senate on the implementation of any programs provided for under this heading in this Act specifying the type, amount, and method of such assistance by State and territory: *Provided further*, That of the amounts provided in this paragraph, \$10,000,000,000 shall be made available for the Secretary to make economic assistance available pursuant to section 2102 of this title in this Act: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

【For an additional amount for "Office of the Secretary", \$220,000,000, to remain available until expended, for the Secretary to provide assistance in the form of block grants to eligible States to provide compensation to producers for necessary expenses related to crop, timber, and livestock losses, including on-farm infrastructure, as a consequence of any weather event in 2023 or 2024 that a State, in its sole discretion, determines warrants such relief: *Provided*, That eligible States are those States with a net farm income for 2023 of less than \$250,000,000, as recorded in the data in the Economic Research Service publication "Farm Income and Wealth Statistics" as of December 3, 2024, and fewer than eight thousand farms and an average farm size of fewer than one thousand acres per farm, as recorded in the National Agricultural Statistics Service publication "Farms and Land in Farms 2023 Summary (February, 2024)": *Provided further*, That the Secretary shall work with eligible States on any necessary terms and conditions of the block grants, fully taking in account the needs of each State: *Provided further*, That any such terms and conditions may not impose additional costs on producers: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 012–9913–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of the Secretary .....	7	7	6
0002 Under/Assistant Secretaries .....	27	29	21
0003 Departmental Administration .....	23	23	17
0004 Office of Communications .....	7	7	5
0005 Office of Homeland Security and Emergency Coordination .....	2	2	2
0007 Office of Partnerships and Public Engagement .....	7	8	3
0008 Disaster Assistance Payments, 2022 .....	398	.....	.....
0009 Farming Opportunities Training and Outreach - Sec. 2501 .....	24	24	24
0010 COVID-19 CARES Act CFAP payments .....	2	4	.....
0011 Institute for Rural Partnerships .....	6	6	.....
0012 Disaster Relief Supplemental Appropriations Act, 2023 .....	2,262	937	19
0013 Administrative Costs - Disaster Relief Supplemental Appropriations Act, 2023 .....	23	8	.....
0016 Supplemental Dairy Margin Coverage .....	2	.....	.....
0017 CFAP 1.0 Payments .....	89	110	.....
0018 CFAP 2.0 Payments .....	.....	244	.....
0019 Market Disruption Assistance and Relief .....	271	179	.....
0020 Drought Relief .....	.....	400	.....
0021 Food Aid .....	833	167	.....
0022 Regional Agricultural Trade Promotion .....	287	365	324
0023 CAA 2021 Div N: COVID-19 CFAP Payments - Sec. 751/754 .....	33	17	.....
0024 APRA Sec 1003 Pandemic Program Administration Fund .....	3	1	.....
0025 IRA Section 21002(c) Line 6011 .....	7	1	.....
0026 IRA Section 22007(c) Line 6011 .....	1	5	.....
0027 IRA Section 22007 a Line 6012 .....	68	2	.....
0028 IRA Section 22005 Line 6013 .....	39	24	17
0029 IRA Section 22007 (e) Line 6014 .....	13	23	.....
0030 IRA Section 22007 (f) Line 6015 .....	3	6	.....
0031 IRA Section 22005 Line 6016 .....	44	17	3
0032 CAA 2023 Support for Cotton Merchandisers - PL 117–328 DIV HH Sec. 601 .....	100	.....	.....
0033 Greenhouse Gas Technical Assistance Provider and Third Party Verifier Program .....	1	1	1
0035 Commodity Storage Assistance Program (CSAP) .....	.....	54	81
0036 American Relief Act .....	.....	15,500	15,500
0037 10 Pilot Projects Indian Tribes School Lunch Programs- GP758 .....	.....	2	2
0038 Committee on Foreign Investment in the US (CFIUS)- GP787 .....	.....	1	1
0799 Total direct obligations .....	4,582	18,174	16,026
0801 Office of the Secretary (Reimbursable) .....	17	14	11
0802 Departmental Administration (Reimbursable) .....	44	52	52
0804 Office of Homeland Security (Reimbursable) .....	11	11	11
0805 Office of Partnerships and Public Engagement (Reimbursable) .....	7	8	8
0899 Total reimbursable obligations .....	79	85	82
0900 Total new obligations, unexpired accounts .....	4,661	18,259	16,108
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8,433	4,236	17,229
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	4,044	.....	.....
1021 Recoveries of prior year unpaid obligations .....	386	1	1
1033 Recoveries of prior year paid obligations .....	25	.....	.....
1070 Unobligated balance (total) .....	8,844	4,237	17,230
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	86	76	54
1100 Appropriation American Relief Act .....	.....	31,000	.....
1100 Appropriation Institute for Rural Partnerships .....	.....	6	.....
1100 Appropriation PL 118–42 GP 758 .....	.....	2	.....
1100 Appropriation PL 118–42 GP 758 .....	.....	2	.....
1160 Appropriation, discretionary (total) .....	86	31,086	54
Appropriations, mandatory:			
1200 Appropriation [Dairy Margin Coverage] .....	2	.....	.....
1220 Appropriations transferred to other acct [513–1200] .....	.....	-3	.....
1222 Exercised borrowing authority transferred from other accounts [012–4336] .....	425	100	.....
1222 Exercised borrowing authority transferred from other accounts [012–4336] .....	.....	25	25
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-25	-7	-1
1260 Appropriations, mandatory (total) .....	402	115	24
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	50	50	50
1701 Change in uncollected payments, Federal sources .....	33	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	83	50	50
1900 Budget authority (total) .....	571	31,251	128
1930 Total budgetary resources available .....	9,415	35,488	17,358

Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-518		
1941	Unexpired unobligated balance, end of year .....	4,236	17,229	1,250
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	6,264	2,619	8,742
3010	New obligations, unexpired accounts .....	4,661	18,259	16,108
3011	Obligations ("upward adjustments"), expired accounts .....	7		
3020	Outlays (gross) .....	-7,762	-12,135	-9,054
3040	Recoveries of prior year unpaid obligations, unexpired .....	-386	-1	-1
3041	Recoveries of prior year unpaid obligations, expired .....	-165		
3050	Unpaid obligations, end of year .....	2,619	8,742	15,795
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-69	-62	-62
3070	Change in uncollected pymts, Fed sources, unexpired .....	-33		
3071	Change in uncollected pymts, Fed sources, expired .....	40		
3090	Uncollected pymts, Fed sources, end of year .....	-62	-62	-62
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	6,195	2,557	8,680
3200	Obligated balance, end of year .....	2,557	8,680	15,733
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	169	31,136	104
Outlays, gross:				
4010	Outlays from new discretionary authority .....	117	7,870	96
4011	Outlays from discretionary balances .....	3,986	2,881	7,845
4020	Outlays, gross (total) .....	4,103	10,751	7,941
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-83	-50	-50
4033	Non-Federal sources .....	-16		
4040	Offsets against gross budget authority and outlays (total) ....	-99	-50	-50
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-33		
4052	Offsetting collections credited to expired accounts .....	36		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	13		
4060	Additional offsets against budget authority only (total) .....	16		
4070	Budget authority, net (discretionary) .....	86	31,086	54
4080	Outlays, net (discretionary) .....	4,004	10,701	7,891
Mandatory:				
4090	Budget authority, gross .....	402	115	24
Outlays, gross:				
4100	Outlays from new mandatory authority .....		51	25
4101	Outlays from mandatory balances .....	3,659	1,333	1,088
4110	Outlays, gross (total) .....	3,659	1,384	1,113
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-12		
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	12		
4160	Budget authority, net (mandatory) .....	402	115	24
4170	Outlays, net (mandatory) .....	3,647	1,384	1,113
4180	Budget authority, net (total) .....	488	31,201	78
4190	Outlays, net (total) .....	7,651	12,085	9,004

The Office of the Secretary is responsible for the overall planning, coordination and administration of the Department's programs. This includes the Secretary, Deputy Secretary, Under Secretaries, Assistant Secretaries, and other related offices, who provide policy guidance for the Department; and provide liaison with the Executive Office of the President and Members of Congress. The 2026 Budget requests \$27.3 million.

In 2026, the Office of the Secretary will continue to administer unobligated balances from 2023 and 2025 supplemental funding appropriated by Congress for prior disasters. In addition, unobligated balances are projected for the supplemental funding Congress provided to the Office of the Secretary through the Coronavirus Aid, Relief, and Economic Security Act, the Consolidated Appropriations Act, the American Rescue Plan, Extending Government Funding and Delivering Emergency Assistance Act, and the Inflation Reduction Act.

The Office of Homeland Security (OHS) provides overall leadership and coordination of programs in the Department to plan for and respond to

major natural and terrorist emergencies and threats. This involves coordination with mission areas/agencies for policy formulation, response plans, reporting, and action assignments to meet acute and major threats to the food and agriculture system and key USDA assets. The 2026 Budget requests \$1.9 million.

The Office of Partnerships and Public Engagement (OPPE) was established to rapidly expand outreach to America's agricultural community and facilitate greater access to USDA programs. Additionally, OPPE serves as the lead agent for USDA partnership and outreach activities, with tasking and reporting authority to direct, coordinate, and control all target programs. Programs include all components of the former Office of Advocacy and Outreach, including Small Farms and Beginning Farmer/Rancher program. The 2026 Budget requests \$3 million.

The Departmental Administration (DA) was established to ensure that the USDA administrative programs and policies meet the needs of USDA program organizations and are consistent with laws and mandates. DA provides leadership to ensure the timely and effective delivery of high quality and cost-effective mission support services across the Department and coordinates human resources, procurement, property management, emergency preparedness and response activities, and programs for small and disadvantaged business utilization. The 2026 Budget requests \$17 million.

The Office of Communications (OC) provides leadership and coordination for the development of communication strategies for the Department and plays a critical role in disseminating information about USDA's programs to the general public. OC continues to develop effective communications strategies that increase the visibility and the transparency of USDA programs. The Budget will support—information and outreach to farmers, foresters, producers, and ranchers to learn about and utilize USDA programs to benefit their operations. The 2026 Budget requests \$5 million.

#### Object Classification (in millions of dollars)

Identification code 012–9913–0–1–999		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	64	35	23
11.1	Full-time permanent .....		30	
11.3	Other than full-time permanent .....	11		
11.5	Other personnel compensation .....	1	1	
11.9	Total personnel compensation .....	76	66	23
12.1	Civilian personnel benefits .....	25	24	18
21.0	Travel and transportation of persons .....	6	7	5
23.3	Communications, utilities, and miscellaneous charges .....	1	1	4,001
25.1	Advisory and assistance services .....		9	6
25.2	Other services from non-Federal sources .....		54	2
25.3	Other goods and services from Federal sources .....	3	5,622	253
25.5	Research and development contracts .....	7	6	6
26.0	Supplies and materials .....	209	110	107
31.0	Equipment .....		2	1
32.0	Land and structures .....	99		
41.0	Grants, subsidies, and contributions .....	4,156	12,273	11,604
99.0	Direct obligations .....	4,582	18,174	16,026
99.0	Reimbursable obligations .....	79	85	82
99.9	Total new obligations, unexpired accounts .....	4,661	18,259	16,108

#### Employment Summary

Identification code 012–9913–0–1–999		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	754	221	143
1001	Direct civilian full-time equivalent employment .....		163	56
2001	Reimbursable civilian full-time equivalent employment .....	199	200	176

## FOOD SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-0408-0-1-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0030 Food Bank Network .....	1		
0049 GusNIP Produce Prescription Project FY 2021 Meritorious Grants / Enhancements .....	1		
0063 Urban and Innovative Agriculture Community Based Organization Fund .....	8		
0065 Oversight and Management for Program Implementation .....		7	6
0066 Competitive Foods Systems Infrastructure Investment Program .....	2		
0067 Technical Capacity Partnership Agreements .....		1	1
0076 Meat & Poultry Processing Expansion Program- GP 755 .....		3	3
0091 Direct program activities, subtotal .....	12	11	10
Credit program obligations:			
0709 Administrative expenses .....		3	
0791 Direct program activities, subtotal .....		3	
0900 Total new obligations, unexpired accounts (object class 25.1) .....	12	14	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	8	18
1021 Recoveries of prior year unpaid obligations .....	16	21	
1070 Unobligated balance (total) .....	17	29	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3	3	
1900 Budget authority (total) .....	3	3	
1930 Total budgetary resources available .....	20	32	18
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	18	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,029	1,621	717
3010 New obligations, unexpired accounts .....	12	14	10
3020 Outlays (gross) .....	-404	-897	-321
3040 Recoveries of prior year unpaid obligations, unexpired .....	-16	-21	
3050 Unpaid obligations, end of year .....	1,621	717	406
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,029	1,621	717
3200 Obligated balance, end of year .....	1,621	717	406
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	
Outlays, gross:			
4011 Outlays from discretionary balances .....		3	3
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	404	894	318
4180 Budget authority, net (total) .....	3	3	
4190 Outlays, net (total) .....	404	897	321

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

Identification code 012-0408-0-1-351	2024 actual	2025 est.	2026 est.
Guaranteed loan subsidy outlays:			
234001 Food Processing Supply Chain Loan Guarantees .....	10	24	14
Guaranteed loan reestimates:			
235001 Food Processing Supply Chain Loan Guarantees .....	-6	-8	
Administrative expense data:			
3510 Budget authority .....	1	1	1

Within this account, \$2.6 billion is for food supply chain activities as provided by the American Rescue Plan Act (ARPA), as amended. However, the Fiscal Responsibility Act rescinded \$329.6 million. USDA provided funding to support a number of existing programs and establish several new initiatives.

## FOOD SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE GUARANTEED LOANS FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4391-0-3-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711 Default claim payments on principal .....		4	10
0713 Payment of interest to Treasury .....		7	8
0742 Downward reestimates paid to receipt accounts .....	6	8	
0900 Total new obligations, unexpired accounts .....	6	19	18
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	56	48	82
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	10	30	15
1801 Change in uncollected payments, Federal sources .....	-12	23	21
1850 Spending auth from offsetting collections, mand (total) .....	-2	53	36
1900 Budget authority (total) .....	-2	53	36
1930 Total budgetary resources available .....	54	101	118
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	48	82	100
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	6	19	18
3020 Outlays (gross) .....	-6	-19	-18
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-32	-20	-43
3070 Change in uncollected pymts, Fed sources, unexpired .....	12	-23	-21
3090 Uncollected pymts, Fed sources, end of year .....	-20	-43	-64
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-32	-20	-43
3200 Obligated balance, end of year .....	-20	-43	-64
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	-2	53	36
Financing disbursements:			
4110 Outlays, gross (total) .....	6	19	18
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-9	-24	-14
4122 Interest on uninvested funds .....	-1	-6	-1
4130 Offsets against gross budget authority and outlays (total) ....	-10	-30	-15
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	12	-23	-21
4170 Outlays, net (mandatory) .....	-4	-11	3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-4	-11	3

## Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4391-0-3-351	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....			
2121 Limitation available from carry-forward .....			
2143 Uncommitted limitation carried forward .....			
2150 Total guaranteed loan commitments .....			
2199 Guaranteed amount of guaranteed loan commitments .....			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	284	382	414
2231 Disbursements of new guaranteed loans .....	134	83	244
2251 Repayments and prepayments .....	-35	-47	-66
Adjustments:			
2263 Terminations for default that result in claim payments .....		-4	-10
2264 Other adjustments, net .....	-1		
2290 Outstanding, end of year .....	382	414	582
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	306	332	466

Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year .....	4	
2331	Disbursements for guaranteed loan claims .....	4	10
2390	Outstanding, end of year .....	4	14

**Balance Sheet** (in millions of dollars)

Identification code 012-4391-0-3-351	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	24	28
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....		
1502 Interest receivable .....		
1505 Allowance for subsidy cost (-) .....		
1599 Net present value of assets related to defaulted guaranteed loans .....		
1999 Total assets .....	24	28
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....		
2104 Resources payable to Treasury .....		
2105 Other .....		
Non-Federal liabilities:		
2203 Debt .....		
2204 Liabilities for loan guarantees .....	24	28
2999 Total liabilities .....	24	28
4999 Total liabilities and net position .....	24	28

**Trust Funds****GIFTS AND BEQUESTS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 012-8203-0-7-352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Gifts and Bequests, Departmental Administration .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
Appropriations:			
Current law:			
2101 Gifts and Bequests .....	-1	-1	-1
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 012-8203-0-7-352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Gifts and bequests .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 99.5) .....	1	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	4
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1	1	1
1930 Total budgetary resources available .....	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-2
3050 Unpaid obligations, end of year .....	1	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1

3200	Obligated balance, end of year .....	1	1	
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1	1	1
Outlays, gross:				
4100	Outlays from new mandatory authority .....		1	1
4101	Outlays from mandatory balances .....	1		1
4110	Outlays, gross (total) .....	1	1	2
4180	Budget authority, net (total) .....	1	1	1
4190	Outlays, net (total) .....	1	1	2

The Secretary is authorized to accept and administer gifts and bequests of real and personal property to facilitate the work of the Department. Property and the proceeds thereof are used in accordance with the terms of the gift or bequest (7 U.S.C. 2269).

**EXECUTIVE OPERATIONS****Federal Funds****EXECUTIVE OPERATIONS****OFFICE OF THE CHIEF ECONOMIST**

*For necessary expenses of the Office of the Chief Economist, \$19,825,000, of which \$10,000,000 shall be for grants or cooperative agreements for policy research under 7 U.S.C. 3155.*

**OFFICE OF HEARINGS AND APPEALS**

*For necessary expenses of the Office of Hearings and Appeals, \$13,000,000.*

**OFFICE OF BUDGET AND PROGRAM ANALYSIS**

*For necessary expenses of the Office of Budget and Program Analysis, \$14,000,000.*

**OFFICE OF THE CHIEF INFORMATION OFFICER**

*For necessary expenses of the Office of the Chief Information Officer, \$91,000,000.*

**OFFICE OF THE CHIEF FINANCIAL OFFICER**

*For necessary expenses of the Office of the Chief Financial Officer, \$6,000,000.*

**OFFICE OF CIVIL RIGHTS**

*For necessary expenses of the Office of Civil Rights, \$20,000,000.*

**OFFICE OF SAFETY, SECURITY, AND PROTECTION**

*For necessary expenses of the Office of Safety, Security, and Protection, \$19,100,000.*

**HAZARDOUS MATERIALS MANAGEMENT****(INCLUDING TRANSFERS OF FUNDS)**

*For necessary expenses of the Department of Agriculture, to comply with the Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. 9601 et seq.) and the Solid Waste Disposal Act (42 U.S.C. 6901 et seq.), \$2,500,000, to remain available until expended: Provided, That appropriations and funds available herein to the Department for Hazardous Materials Management may be transferred to any agency of the Department for its use in meeting all requirements pursuant to the above Acts on Federal and non-Federal lands.*

**OFFICE OF THE GENERAL COUNSEL**

*For necessary expenses of the Office of the General Counsel, \$57,537,000.*

**OFFICE OF ETHICS**

*For necessary expenses of the Office of Ethics, \$4,500,000.*

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

**Program and Financing** (in millions of dollars)

Identification code 012-9914-0-1-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of the Chief Financial Officer .....	7	7	6
0002 Office of Budget and Program Analysis .....	15	15	14
0003 Office of the Chief Economist .....	30	31	20
0004 Office of the Chief Information Officer .....	91	91	91
0005 Office of Civil Rights .....	37	37	20
0006 Office of the General Counsel .....	60	61	58
0007 Office of Ethics .....	4	5	4

EXECUTIVE OPERATIONS—Continued  
Program and Financing—Continued

Identification code 012–9914–0–1–999		2024 actual	2025 est.	2026 est.
0008	Office of Hearings and Appeals .....	17	17	13
0009	Hazardous Materials Management .....	8	3	3
0010	Office of Safety, Security, and Protection .....	21	21	19
0799	Total direct obligations .....	290	288	248
0801	Office of Civil Rights Reimb .....	1	1	1
0802	Office of the Chief Information Officer Reimb .....	10	12	10
0803	Office of the Chief Economist Reimb .....	6	10	6
0804	Office of the General Counsel Reimb .....	13	7	6
0805	Office of Safety, Security and Protection .....	4	2	2
0806	Office of the Chief Financial Officer .....	1	1	1
0807	Office of Ethics .....	1		
0899	Total reimbursable obligations .....	36	33	26
0900	Total new obligations, unexpired accounts .....	326	321	274
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	8	2	5
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	8		
1021	Recoveries of prior year unpaid obligations .....		6	6
1070	Unobligated balance (total) .....	8	8	11
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	286	286	248
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	17	17	18
1701	Change in uncollected payments, Federal sources .....	39	15	15
1750	Spending auth from offsetting collections, disc (total) .....	56	32	33
1900	Budget authority (total) .....	342	318	281
1930	Total budgetary resources available .....	350	326	292
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-22		
1941	Unexpired unobligated balance, end of year .....	2	5	18
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	154	142	75
3010	New obligations, unexpired accounts .....	326	321	274
3011	Obligations ("upward adjustments"), expired accounts .....	10	4	4
3020	Outlays (gross) .....	-340	-382	-308
3040	Recoveries of prior year unpaid obligations, unexpired .....		-6	-6
3041	Recoveries of prior year unpaid obligations, expired .....	-8	-4	-4
3050	Unpaid obligations, end of year .....	142	75	35
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-26	-46	-50
3070	Change in uncollected pymts, Fed sources, unexpired .....	-39	-15	-15
3071	Change in uncollected pymts, Fed sources, expired .....	19	11	11
3090	Uncollected pymts, Fed sources, end of year .....	-46	-50	-54
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	128	96	25
3200	Obligated balance, end of year .....	96	25	-19
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	342	318	281
Outlays, gross:				
4010	Outlays from new discretionary authority .....	233	290	256
4011	Outlays from discretionary balances .....	107	92	52
4020	Outlays, gross (total) .....	340	382	308
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-34	-29	-29
4040	Offsets against gross budget authority and outlays (total) ....	-34	-29	-29
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-39	-15	-15
4052	Offsetting collections credited to expired accounts .....	17	12	11
4060	Additional offsets against budget authority only (total) .....	-22	-3	-4
4070	Budget authority, net (discretionary) .....	286	286	248
4080	Outlays, net (discretionary) .....	306	353	279
4180	Budget authority, net (total) .....	286	286	248
4190	Outlays, net (total) .....	306	353	279

The Office of the Chief Economist (OCE) advises the Secretary of Agriculture on the economic situation in agricultural markets and the economic implications of policies and programs affecting American agriculture and rural communities. The Office is a focal point for USDA's economic and agricultural market intelligence and analysis. OCE is also responsible for coordinating and reviewing all commodity and aggregate agricultural and food-related data used to develop outlook and situation material within USDA; coordinating development of USDA projections related to agricultural commodity markets; reviewing risk assessment and cost-benefit analysis related to domestic food and agriculture; supporting development of agricultural policies and coordinating activities within USDA related to pesticides, pest management tools, and ag biotechnology; coordination of energy-related activities; efforts that facilitate participation of farmers and ranchers in emerging environmental markets; and, analysis and coordination of Department efforts related to extreme weather events. The 2026 Budget requests \$19.8 million.

The Office of Hearings and Appeals (OHA) is responsible for conducting first and second-level administrative adjudications at USDA through fair, transparent, and consistent processes. Activities are carried out by three offices, the National Appeals Division (NAD), the Office of Administrative Law Judges (OALJ), and the Office of the Judicial Officer (OJO). OHA is responsible for listening to farmers and other rural program participants concerning their disputes with certain agencies within USDA through fair and impartial administrative hearings and appeals. OALJ and OJO (previously housed in Departmental Administration) are responsible for regulatory hearings and administrative proceedings. The 2026 Budget requests \$13 million.

The Office of Budget and Program Analysis (OBPA) coordinates the preparation of Departmental budget estimates, regulations, and legislative reports; administers systems for the allotment and apportionment of funds; provides analysis of USDA program issues, draft regulations, and budget proposals; participates in strategic planning; and provides assistance to USDA policy makers in the development and execution of desired policies and programs. The 2026 Budget requests \$14 million.

The Clinger-Cohen Act of 1996 required the establishment of a Chief Information Officer (CIO) for all major Federal agencies. The Act requires USDA to maximize the value of information technology acquisitions to improve the efficiency and effectiveness of USDA programs. To meet the intent of the law and to provide a Departmental focus for information resources management issues, Secretary's Memorandum 1030–30, dated August 8, 1996, established the Office of the Chief Information Officer (OCIO). The CIO serves as the primary advisor to the Secretary on Information Technology (IT) issues. OCIO provides leadership for the Department's information and IT management activities in support of USDA program delivery. The 2026 Budget requests \$91 million.

The Office of the Chief Financial Officer (OCFO) was established in 1995 under authority provided in Reorganization Plan Number 2 of 1953 (7 U.S.C. 2201) to comply with the Chief Financial Officers Act of 1990. The OCFO focuses on the Department's financial management activities to improve program delivery and assure maximum contribution to the Secretary's Strategic Goals. The 2026 Budget requests \$6 million.

The Office of Civil Rights provides overall leadership for all Department-wide civil rights activities, including employment opportunity and program non-discrimination policy development, analysis, coordination, and compliance. The Office provides leadership to implement best practices that will create an environment where the workforce is valued as a source of strength. The Office monitors program activities to ensure that all USDA programs are delivered in a non-discriminatory manner. The 2026 Budget requests \$20 million.

The Office of the General Counsel of the Department of Agriculture provides legal advice, counsel, and services to the Secretary and to all agencies, offices, and corporations of the Department on all aspects of their operations and programs. It represents the Department in administrative proceedings; non-litigation debt collection proceedings; State water rights



adjudications; proceedings before the Civilian Board of Contract Appeal, the Merit System Protection Board, the Equal Employment Opportunity Commission, the USDA Office of Administrative Law Judges, and other Federal agencies; and, in conjunction with the Department of Justice, in judicial proceedings and litigation in the Federal and State courts. All attorneys and support personnel devoted to those efforts are supervised by the General Counsel. The 2026 Budget requests \$57.5 million.

The Office of Ethics provides ethics advice, counsel and training to all USDA officials and employees, and conducts annual financial disclosure reviews. The work of the Office of Ethics promotes employee compliance with the Federal conflict of interest laws and regulations. The 2026 Budget requests \$4.5 million.

The Office of Safety, Security and Protection (OSSP) is responsible for facility security, emergency management and response. OSSP provides Department-wide leadership, policy, and management in the safeguarding of property and personnel. OSSP is committed to identifying and addressing all security risks that may affect USDA personnel, infrastructure, and facilities. The 2026 Budget requests \$19.1 million.

Under the Comprehensive Environmental Response, Compensation, and Liability Act and the Resource Conservation and Recovery Act, the Department must meet the same standards for environmental cleanup and regulatory compliance regarding hazardous wastes and hazardous substances as private businesses. With substantial commitments under these Acts, the Hazardous Materials Management account was established as a central fund so the Department's agencies may be reimbursed for their cleanup efforts. The Department determines what projects to fund by using objective criteria to identify what sites pose the greatest threats to public health, safety, and the environment. The 2026 Budget requests \$2.5 million.

#### Object Classification (in millions of dollars)

Identification code 012-9914-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	106	110	87
12.1 Civilian personnel benefits .....	40	42	33
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	42	39	35
25.3 Other goods and services from Federal sources .....	78	76	74
25.7 Operation and maintenance of equipment .....	17	14	12
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	1	1	1
99.0 Direct obligations .....	290	288	248
99.0 Reimbursable obligations .....	36	33	26
99.9 Total new obligations, unexpired accounts .....	326	321	274

#### Employment Summary

Identification code 012-9914-0-1-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	761	741	562
2001 Reimbursable civilian full-time equivalent employment .....	40	44	37

#### NONRECURRING EXPENSES FUND

##### Program and Financing (in millions of dollars)

Identification code 012-0133-0-1-352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Food For Peace Act .....	68	68	.....
0003 Facilities/Infrastructure .....	142	49	.....
0004 Information Technology .....	68	19	.....
0005 Community Project Funding/Congressional Directed Spending .....	505	.....	.....
0900 Total new obligations, unexpired accounts (object class 25.3) .....	783	136	.....

##### Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	30	53	20
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	30	53	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	805	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	.....	103	.....
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	836	156	20
1930 Total budgetary resources available .....	836	156	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	53	20	20

##### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	68	314	217
3010 New obligations, unexpired accounts .....	783	136	.....
3020 Outlays (gross) .....	-536	-233	-134
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	314	217	83
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	68	314	217
3200 Obligated balance, end of year .....	314	217	83

##### Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	536	233	134
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	536	233	134

#### WORKING CAPITAL FUND

##### (CANCELLATION)

*Of the unobligated balances from prior year appropriations made available in the "Working Capital Fund", \$77,884,474 are hereby permanently cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency or disaster relief requirement to the concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.*

##### Program and Financing (in millions of dollars)

Identification code 012-4609-0-4-352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Administration .....	82	86	103
0802 Communications .....	11	7	7
0803 Finance and Management .....	293	289	294
0804 Information Technology .....	1,154	1,059	1,090
0805 Executive Secretariat .....	4	4	4
0809 Reimbursable program activities, subtotal .....	1,544	1,445	1,498
0815 Capital Funding Availability .....	43	65	65
0816 Proceeds from Purchase Card Rebate Programs .....	2	10	10
0817 Proceeds from Transfers of Discretionary Unobligated Balances .....	38	.....	.....
0818 Technology Modernization .....	14	.....	.....
0819 Reimbursable program activities, subtotal .....	97	75	75
0900 Total new obligations, unexpired accounts .....	1,641	1,520	1,573

##### Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	484	473	216
1011 Unobligated balance transfer from other acct [047-0616] .....	18	.....	.....
1070 Unobligated balance (total) .....	502	473	216
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-46	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1,483	1,309	1,357
1701 Change in uncollected payments, Federal sources .....	207	.....	.....
1702 Offsetting collections (previously unavailable) .....	.....	32	78
1721 Spending authority from offsetting collections permanently reduced .....	.....	.....	-78

## WORKING CAPITAL FUND—Continued

## Program and Financing—Continued

Identification code 012-4609-0-4-352	2024 actual	2025 est.	2026 est.
1723 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-32	-78	.....
1750 Spending auth from offsetting collections, disc (total) .....	1,658	1,263	1,357
1900 Budget authority (total) .....	1,612	1,263	1,357
1930 Total budgetary resources available .....	2,114	1,736	1,573
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	473	216	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	574	640	256
3010 New obligations, unexpired accounts .....	1,641	1,520	1,573
3020 Outlays (gross) .....	-1,575	-1,904	-1,485
3050 Unpaid obligations, end of year .....	640	256	344
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-272	-479	-479
3070 Change in uncollected pymts, Fed sources, unexpired .....	-207	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-479	-479	-479
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	302	161	-223
3200 Obligated balance, end of year .....	161	-223	-135
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,612	1,263	1,357
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,024	1,079	1,174
4011 Outlays from discretionary balances .....	551	825	311
4020 Outlays, gross (total) .....	1,575	1,904	1,485
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1,465	-1,309	-1,346
4033 Non-Federal sources .....	-18	.....	-11
4040 Offsets against gross budget authority and outlays (total) ....	-1,483	-1,309	-1,357
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-207	.....	.....
4070 Budget authority, net (discretionary) .....	-78	-46	.....
4080 Outlays, net (discretionary) .....	92	595	128
4180 Budget authority, net (total) .....	-78	-46	.....
4190 Outlays, net (total) .....	92	595	128
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	.....	32	78
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	32	78	.....

This fund finances, by advances or reimbursements, certain central services in the Department of Agriculture, including supply, mail, and reproduction services; financial, procurement, and other administrative systems; telecommunications and network services; mainframe computer processing and hosting services; correspondence management services; payroll, financial management, and human resources services; and video production, conferencing, design, and Web support services.

## Object Classification (in millions of dollars)

Identification code 012-4609-0-4-352	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent - OCFO .....	93	101	101
11.1 Full-time permanent - OCIO .....	167	166	169
11.1 Full-time permanent - DA SE OC .....	25	31	32
11.5 Other personnel compensation - OCFO .....	1	3	3
11.5 Other personnel compensation - OCIO .....	1	5	5
11.5 Other personnel compensation - DA SE OC .....	1	1	1
11.9 Total personnel compensation .....	288	307	311
12.1 Civilian personnel benefits OCFO .....	38	42	42
12.1 Civilian personnel benefits OCIO .....	64	64	66
12.1 Civilian personnel benefits - DA SE OC .....	9	12	12
21.0 Travel and transportation of persons OCFO .....	1	1	1
21.0 Travel and transportation of persons - OCIO .....	2	3	3
22.0 Transportation of things - DA SE OC .....	1	1	1
22.0 Transportation of things OCIO .....	1	1	1

23.1 Rental payments to GSA - OCIO .....	3	3	3
23.1 Rental payments to GSA - DA SE OC .....	2	1	1
23.2 Rental payments to others - OCFO .....	.....	1	1
23.2 Rental payments to others - OCIO .....	98	96	96
23.3 Communications, utilities, and miscellaneous charges - OCFO .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges - OCIO .....	207	137	148
23.3 Communications, utilities, and miscellaneous charges - DA SE OC .....	2	1	1
25.1 Advisory and assistance services - OCFO .....	1	1	1
25.1 Advisory and assistance services - OCIO .....	.....	1	2
25.2 Other services from non-Federal sources - OCFO .....	72	39	41
25.2 Other services from non-Federal sources - OCIO .....	349	306	276
25.2 Other services from non-Federal sources - DA SE OC .....	35	23	35
25.3 Other goods and services from Federal sources - OCFO .....	82	75	81
25.3 Other goods and services from Federal sources - OCIO .....	102	56	57
25.3 Other goods and services from Federal sources - DA SE OC .....	20	22	26
25.4 Operation and maintenance of facilities OCIO .....	1	2	2
25.7 Operation and maintenance of equipment - OCFO .....	27	23	19
25.7 Operation and maintenance of equipment - OCIO .....	196	211	250
25.7 Operation and maintenance of equipment - DA SE OC .....	1	2	2
26.0 Supplies and materials - OCIO .....	2	1	7
26.0 Supplies and materials - DA SE OC .....	4	3	2
31.0 Equipment - OCFO .....	27	2	2
31.0 Equipment - OCIO .....	4	6	6
31.0 Equipment - DA SE OC .....	1	1	1
31.0 Equipment - Availability .....	.....	75	75
99.9 Total new obligations, unexpired accounts .....	1,641	1,520	1,573

## Employment Summary

Identification code 012-4609-0-4-352	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	2,605	2,742	2,742

## BUILDINGS AND FACILITIES

## Federal Funds

## AGRICULTURE BUILDINGS AND FACILITIES

## (INCLUDING TRANSFERS OF FUNDS)

For payment of space rental and related costs pursuant to Public Law 92-313, including authorities pursuant to the 1984 delegation of authority from the Administrator of General Services to the Department of Agriculture under 40 U.S.C. 121, for programs and activities of the Department which are included in this Act, and for alterations and other actions needed for the Department and its agencies to consolidate unneeded space into configurations suitable for release to the Administrator of General Services, and for the operation, maintenance, improvement, and repair of Agriculture buildings and facilities, and for related costs, \$35,000,000, to remain available until expended.

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

## Program and Financing (in millions of dollars)

Identification code 012-0117-0-1-352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Building Operations and Maintenance .....	46	23	35
0799 Total direct obligations .....	46	23	35
0802 Agriculture Buildings and Facilities and Rental Payments (Reimbursable) .....	13	13	13
0900 Total new obligations, unexpired accounts .....	59	36	48
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	71	71	66
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	71	71	.....
1021 Recoveries of prior year unpaid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	74	71	66
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	23	23	35
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	10	8	8
1701 Change in uncollected payments, Federal sources .....	23	.....	.....

1750	Spending auth from offsetting collections, disc (total) .....	33	8	8
1900	Budget authority (total) .....	56	31	43
1930	Total budgetary resources available .....	130	102	109
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	71	66	61

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	126	96	29
3010	New obligations, unexpired accounts .....	59	36	48
3020	Outlays (gross) .....	-86	-103	-77
3040	Recoveries of prior year unpaid obligations, unexpired .....	-3	.....	.....
3050	Unpaid obligations, end of year .....	96	29	.....
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-44	-67	-67
3070	Change in uncollected pymts, Fed sources, unexpired .....	-23	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-67	-67	-67
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	82	29	-38
3200	Obligated balance, end of year .....	29	-38	-67

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	56	31	43
Outlays, gross:				
4010	Outlays from new discretionary authority .....	27	28	38
4011	Outlays from discretionary balances .....	59	75	39
4020	Outlays, gross (total) .....	86	103	77
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-10	-8	-8
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-23	.....	.....
4070	Budget authority, net (discretionary) .....	23	23	35
4080	Outlays, net (discretionary) .....	76	95	69
4180	Budget authority, net (total) .....	23	23	35
4190	Outlays, net (total) .....	76	95	69

This account finances the operations, repair, improvement and maintenance activities of two headquarters buildings in Washington, D.C. and the George Washington Carver Center in Beltsville, MD. The 2026 Budget requests \$35 million for operations and maintenance.

**Object Classification (in millions of dollars)**

Identification code 012-0117-0-1-352		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	6	6	6
12.1	Civilian personnel benefits .....	2	2	2
23.1	Rental payments to GSA .....	3	3	6
23.3	Communications, utilities, and miscellaneous charges .....	1	4	5
25.2	Other services from non-Federal sources .....	3	3	4
25.3	Other goods and services from Federal sources .....	14	3	3
25.4	Operation and maintenance of facilities .....	17	1	7
26.0	Supplies and materials .....	.....	1	2
99.0	Direct obligations .....	46	23	35
99.0	Reimbursable obligations .....	13	13	13
99.9	Total new obligations, unexpired accounts .....	59	36	48

**Employment Summary**

Identification code 012-0117-0-1-352		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	39	64	44
2001	Reimbursable civilian full-time equivalent employment .....	25	.....	.....

## OFFICE OF INSPECTOR GENERAL

### Federal Funds

**OFFICE OF INSPECTOR GENERAL**

For necessary expenses of the Office of Inspector General, including employment pursuant to the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), \$100,000,000, including such sums as may be necessary for contracting and other arrangements with public agencies and private persons pursuant to section 6(a)(9) of the Inspector

General Act of 1978 (5 U.S.C. 406(a)(9)), and including not to exceed \$125,000 for certain confidential operational expenses, including the payment of informants, to be expended under the direction of the Inspector General pursuant to the Inspector General Act of 1978 (5 U.S.C. 401 et seq.) and section 1337 of the Agriculture and Food Act of 1981 (Public Law 97-98).

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

**【OFFICE OF INSPECTOR GENERAL】**

【For an additional amount for "Office of Inspector General", \$7,500,000, to remain available until expended, for audits, investigations, and other oversight of projects and activities carried out with funds made available to the Department of Agriculture in this Act: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

**Program and Financing (in millions of dollars)**

Identification code 012-0900-0-1-352		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Office of the Inspector General .....	111	112	100
0002	Office of Inspector (IIA) .....	6	3	6
0003	American Relief Act .....	.....	1	3
0799	Total direct obligations .....	117	116	109
0801	Office of Inspector General (Reimbursable) .....	6	3	3
0899	Total reimbursable obligations .....	6	3	3
0900	Total new obligations, unexpired accounts .....	123	119	112
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	18	19	30
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	18	18	.....
1021	Recoveries of prior year unpaid obligations .....	2	.....	.....
1070	Unobligated balance (total) .....	20	19	30
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	112	112	100
1100	American Relief Act .....	.....	8	.....
1160	Appropriation, discretionary (total) .....	112	120	100
Advance appropriations, discretionary:				
1173	Advance appropriations transferred from other accounts [012-1105] .....	2	2	2
1173	Advance appropriations transferred from other accounts [012-1106] .....	3	3	3
1180	Advanced appropriation, discretionary (total) .....	5	5	5
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	3	5	.....
1701	Change in uncollected payments, Federal sources .....	3	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	6	5	.....
1900	Budget authority (total) .....	123	130	105
1930	Total budgetary resources available .....	143	149	135
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-1	.....	.....
1941	Unexpired unobligated balance, end of year .....	19	30	23
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	38	31	28
3010	New obligations, unexpired accounts .....	123	119	112
3011	Obligations ("upward adjustments"), expired accounts .....	1	1	1
3020	Outlays (gross) .....	-122	-123	-117
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-7	.....	.....
3050	Unpaid obligations, end of year .....	31	28	24
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-8	-8
3070	Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	3	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-8	-8	-8
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	30	23	20
3200	Obligated balance, end of year .....	23	20	16

OFFICE OF INSPECTOR GENERAL—Continued  
Program and Financing—Continued

Identification code 012–0900–0–1–352	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	123	130	105
Outlays, gross:			
4010 Outlays from new discretionary authority .....	99	107	93
4011 Outlays from discretionary balances .....	23	16	24
4020 Outlays, gross (total) .....	122	123	117
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-5	-5	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
4052 Offsetting collections credited to expired accounts .....	2	.....	.....
4060 Additional offsets against budget authority only (total) .....	-1	.....	.....
4070 Budget authority, net (discretionary) .....	117	125	105
4080 Outlays, net (discretionary) .....	117	118	117
4180 Budget authority, net (total) .....	117	125	105
4190 Outlays, net (total) .....	117	118	117

The Office of Inspector General provides the Secretary and Congress with information or intelligence about fraud, other serious problems, mismanagement, and deficiencies in Department programs and operations, recommends corrective action, and reports on the progress made in correcting the problems. The Office reviews existing and proposed legislation and regulations and makes recommendations to the Secretary and Congress regarding the impact these laws have on the Department's programs and the prevention and detection of fraud and mismanagement in such programs. The Office provides policy direction and conducts, supervises, and coordinates all audits and investigations. The Office supervises and coordinates other activities in the Department and between the Department and other Federal, State and local government agencies whose purposes are to: (a) promote economy and efficiency; (b) prevent and detect fraud and mismanagement; and (c) identify and prosecute people involved in fraud or mismanagement. The 2026 Budget requests \$100 million.

## Object Classification (in millions of dollars)

Identification code 012–0900–0–1–352	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	60	61	61
12.1 Civilian personnel benefits .....	28	28	28
21.0 Travel and transportation of persons .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	7	7	5
25.2 Other services from non-Federal sources .....	17	11	9
25.3 Other goods and services from Federal sources .....	1	3	1
25.6 Medical care .....	.....	1	1
25.7 Operation and maintenance of equipment .....	.....	3	2
26.0 Supplies and materials .....	1	.....	.....
31.0 Equipment .....	1	.....	.....
99.0 Direct obligations .....	117	116	109
99.0 Reimbursable obligations .....	6	3	3
99.9 Total new obligations, unexpired accounts .....	123	119	112

## Employment Summary

Identification code 012–0900–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	415	410	406
2001 Reimbursable civilian full-time equivalent employment .....	10	10	10

## ECONOMIC RESEARCH SERVICE

## Federal Funds

## ECONOMIC RESEARCH SERVICE

For necessary expenses of the Economic Research Service, \$80,000,000.

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

## Program and Financing (in millions of dollars)

Identification code 012–1701–0–1–352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Economic Research Service .....	91	91	80
0799 Total direct obligations .....	91	91	80
0801 Economic Research Service (Reimbursable) .....	5	2	2
0900 Total new obligations, unexpired accounts .....	96	93	82
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	91	91	80
Spending authority from offsetting collections, discretionary:			
1701 Change in uncollected payments, Federal sources .....	5	2	2
1900 Budget authority (total) .....	96	93	82
1930 Total budgetary resources available .....	96	93	82
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	41	32	26
3010 New obligations, unexpired accounts .....	96	93	82
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-103	-99	-89
3041 Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	32	26	19
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-6	-6
3070 Change in uncollected pymts, Fed sources, unexpired .....	-5	-2	-2
3071 Change in uncollected pymts, Fed sources, expired .....	7	2	2
3090 Uncollected pymts, Fed sources, end of year .....	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	33	26	20
3200 Obligated balance, end of year .....	26	20	13
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	96	93	82
Outlays, gross:			
4010 Outlays from new discretionary authority .....	79	75	66
4011 Outlays from discretionary balances .....	24	24	23
4020 Outlays, gross (total) .....	103	99	89
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-6	-2	-2
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-5	-2	-2
4052 Offsetting collections credited to expired accounts .....	6	2	2
4060 Additional offsets against budget authority only (total) .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	91	91	80
4080 Outlays, net (discretionary) .....	97	97	87
4180 Budget authority, net (total) .....	91	91	80
4190 Outlays, net (total) .....	97	97	87

The Economic Research Service (ERS) will use its 2026 funding for core programs of research, analysis, market outlook, and data development. Proposals for ERS budget priorities include research that: (1) builds on unique or confidential data sources or investments at the Federal level; (2) provides coordination for a national perspective or framework; (3) requires sustained investment and large teams; (4) directly serves the U.S. Government's or USDA's long-term national goals; and (5) addresses questions with short-run payoff or that have immediate policy implications. ERS also seeks to cover the breadth of USDA programs (except forestry) and requests funding to ensure sustained expertise and to support the department through analysis of farming, commodity markets and trade, conservation, productivity growth, rural prosperity, and food prices and markets. ERS's strength in data analysis and linking, as well as developing, modeling and monitoring outcome measures, will contribute to timely, relevant, and rigorous analysis to meet USDA's top priority goals and emerging issues, including putting farmer's first, ensuring rural prosperity, expanding market and trade access, fighting food price inflation and more.

The 2026 Budget request is \$80 million.

**Object Classification** (in millions of dollars)

Identification code 012-1701-0-1-352	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	31	37	28
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	33	39	30
12.1 Civilian personnel benefits .....	14	16	15
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	3	3	1
25.3 Other goods and services from Federal sources .....	14	14	14
25.5 Research and development contracts .....	21	14	14
26.0 Supplies and materials .....	3	2	3
99.0 Direct obligations .....	91	91	80
99.0 Reimbursable obligations .....	5	2	2
99.9 Total new obligations, unexpired accounts .....	96	93	82

**Employment Summary**

Identification code 012-1701-0-1-352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	312	329	244

## NATIONAL AGRICULTURAL STATISTICS SERVICE

### Federal Funds

#### NATIONAL AGRICULTURAL STATISTICS SERVICE

For necessary expenses of the National Agricultural Statistics Service, \$185,000,000, of which up to \$46,000,000 shall be available until expended for the Census of Agriculture: Provided, That amounts made available for the Census of Agriculture may be used to conduct Current Industrial Report surveys subject to 7 U.S.C. 2204g(d) and (f).

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

**Program and Financing** (in millions of dollars)

Identification code 012-1801-0-1-352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Agricultural estimates .....	140	140	138
0002 Statistical research and service .....	1	1	1
0003 Census of agriculture .....	58	47	46
0799 Total direct obligations .....	199	188	185
0801 National Agricultural Statistics Service (Reimbursable) .....	47	42	35
0900 Total new obligations, unexpired accounts .....	246	230	220
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1021 Recoveries of prior year unpaid obligations .....	11		
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	188	188	185
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	35		
1701 Change in uncollected payments, Federal sources .....	12	42	35
1750 Spending auth from offsetting collections, disc (total) .....	47	42	35
1900 Budget authority (total) .....	235	230	220
1930 Total budgetary resources available .....	246	230	220
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	75	75	58
3010 New obligations, unexpired accounts .....	246	230	220
3011 Obligations ("upward adjustments"), expired accounts .....	5		
3020 Outlays (gross) .....	-235	-247	-236
3040 Recoveries of prior year unpaid obligations, unexpired .....	-11		
3041 Recoveries of prior year unpaid obligations, expired .....	-5		
3050 Unpaid obligations, end of year .....	75	58	42

**Uncollected payments:**

3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-11	-13	-55
3070 Change in uncollected pymts, Fed sources, unexpired .....	-12	-42	-35
3071 Change in uncollected pymts, Fed sources, expired .....	10		
3090 Uncollected pymts, Fed sources, end of year .....	-13	-55	-90
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	64	62	3
3200 Obligated balance, end of year .....	62	3	-48

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	235	230	220
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	179	209	200
4011 Outlays from discretionary balances .....	56	38	36
4020 Outlays, gross (total) .....	235	247	236
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-37	-23	-27
4033 Non-Federal sources .....	-3	-2	-2
4040 Offsets against gross budget authority and outlays (total) ....	-40	-25	-29
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-12	-42	-35
4052 Offsetting collections credited to expired accounts .....	5	25	29
4060 Additional offsets against budget authority only (total) .....	-7	-17	-6
4070 Budget authority, net (discretionary) .....	188	188	185
4080 Outlays, net (discretionary) .....	195	222	207
4180 Budget authority, net (total) .....	188	188	185
4190 Outlays, net (total) .....	195	222	207

The National Agricultural Statistics Service (NASS) mission is to provide timely, accurate, and useful statistics in service to U.S. agriculture. The statistical data provided by NASS is essential to the public and private sectors for making effective policy, production, and marketing decisions on a wide range of agricultural commodities. In addition, every 5 years the Census of Agriculture (COA) provides comprehensive national, State and county data as well as selected data for Puerto Rico, Guam, Virgin Islands, Northern Mariana Islands and American Samoa Islands. NASS responsibilities are authorized under the Agricultural Marketing Act of 1946 (7 U.S.C. 1621 1627), and the Census of Agriculture Act of 1997, Public Law 105-113 (Title 7 U.S. Code 2204g).

The 2026 total request is \$185 million for NASS, including \$139 million for Agricultural Estimates to 1) produce the essential Federal Principal Economic Indicator reports; and 2) conduct other Core Integrated Surveys and Estimates to support USDA programs. The 2025 NASS request includes \$46 million for the Census of Agriculture.

**Agricultural Estimates.**—NASS provides the official National and State estimates of acreage, yield, and production of crops, grain stocks, value and expenditures associated with farm commodities and inventory, and values and expenditures of livestock items. Data on approximately 120 crops and 40 livestock products are covered in more than 450 reports issued each year. Staff in 12 Regional offices serving all 50 States conduct the work to produce the Agricultural Estimates statistical reports. Cooperative arrangements with State agencies provide additional State and county data.

**Census of Agriculture.**—The Census of Agriculture provides the only source of comparable and consistent detailed data about agriculture and helps to measure trends and new development in the agricultural sector of our Nation's economy. The Census of Agriculture provides comprehensive data on the agriculture economy, land use, production expenses, value of land and buildings, farm size and characteristics of farm operators, market value of agricultural production sold, acreage of major crops, inventory of livestock and poultry, and farm irrigation practices. Miscellaneous funds received from local organizations, commodity groups, and others are available for dissemination of reports and for survey work conducted under cooperative agreements (7 U.S.C. 450b, 450h, 3318b). NASS also provides technical consultation, support, and assistance for international programs under participating agency service agreements.

## NATIONAL AGRICULTURAL STATISTICS SERVICE—Continued

## Object Classification (in millions of dollars)

Identification code 012–1801–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	72	72	48
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	74	74	50
12.1 Civilian personnel benefits .....	28	28	19
21.0 Travel and transportation of persons .....	1	1	1
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	5	6	7
23.3 Communications, utilities, and miscellaneous charges .....	8	6	8
25.2 Other services from non-Federal sources .....	38	38	57
25.3 Other goods and services from Federal sources .....	33	23	31
25.7 Operation and maintenance of equipment .....	9	9	9
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	2	1	1
99.0 Direct obligations .....	199	188	185
99.0 Reimbursable obligations .....	47	42	35
99.9 Total new obligations, unexpired accounts .....	246	230	220

## Employment Summary

Identification code 012–1801–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	733	653	389
2001 Reimbursable civilian full-time equivalent employment .....	106	106	106

## AGRICULTURAL RESEARCH SERVICE

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses of the Agricultural Research Service and for acquisition of lands by donation, exchange, or purchase at a nominal cost not to exceed \$100,000, and for land exchanges where the lands exchanged shall be of equal value or shall be equalized by a payment of money to the grantor which shall not exceed 25 percent of the total value of the land or interests transferred out of Federal ownership, \$1,700,000,000: Provided, That appropriations hereunder shall be available for the operation and maintenance of aircraft and the purchase of not to exceed one for replacement only: Provided further, That appropriations hereunder shall be available pursuant to 7 U.S.C. 2250 for the construction, alteration, and repair of buildings and improvements, but unless otherwise provided, the cost of constructing any one building shall not exceed \$500,000, except for greenhouses or greenhouses which shall each be limited to \$1,800,000, except for 10 buildings to be constructed or improved at a cost not to exceed \$1,100,000 each, and except for four buildings to be constructed at a cost not to exceed \$5,000,000 each, and the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building or \$500,000, whichever is greater: Provided further, That appropriations hereunder shall be available for entering into lease agreements at any Agricultural Research Service location for the construction of a research facility by a non-Federal entity for use by the Agricultural Research Service and a condition of the lease shall be that any facility shall be owned, operated, and maintained by the non-Federal entity and shall be removed upon the expiration or termination of the lease agreement: Provided further, That the limitations on alterations contained in this Act shall not apply to modernization or replacement of existing facilities at Beltsville, Maryland: Provided further, That appropriations hereunder shall be available for granting easements at the Beltsville Agricultural Research Center: Provided further, That the foregoing limitations shall not apply to replacement of buildings needed to carry out the Act of April 24, 1948 (21 U.S.C. 113a): Provided further, That appropriations hereunder shall be available for granting easements at any Agricultural Research Service location for the construction of a research facility by a non-Federal entity for use by, and acceptable to, the Agricultural Research Service and a condition of the easements shall be that upon completion the facility shall be accepted by the Secretary, subject to the availability of funds herein, if the Secretary finds that acceptance of the facility is in the interest of the United States: Provided further, That funds may be received from any State, other political subdivision, organization, or individual for the purpose of establishing or operating any research facility or research project of the Agricultural Research Service, as authorized by law.

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–1400–0–1–352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	6	6	6
2000 Total: Balances and receipts .....	6	6	6
5099 Balance, end of year .....	6	6	6

## Program and Financing (in millions of dollars)

Identification code 012–1400–0–1–352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Product quality/value added .....	136	137	139
0002 Livestock production .....	144	146	141
0003 Crop production .....	360	358	354
0004 Food safety .....	134	134	139
0005 Livestock protection .....	154	154	153
0006 Crop protection .....	252	252	248
0007 Human nutrition research .....	130	131	125
0008 Environmental stewardship .....	303	302	220
0009 National Agricultural Library .....	30	30	30
0010 Repair and maintenance of facilities .....	23	23	23
0013 National Bio-Agro Defense Facility .....	122	121	128
0014 Miscellaneous Fees/Supplementals .....	2	2	2
0799 Total direct obligations .....	1,788	1,790	1,700
0881 Salaries and Expenses (Reimbursable) .....	207	207	207
0889 Reimbursable program activities, subtotal .....	207	207	207
0900 Total new obligations, unexpired accounts .....	1,995	1,997	1,907

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	133	217	177
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	133	217	177
1021 Recoveries of prior year unpaid obligations .....	12	4	4
1070 Unobligated balance (total) .....	145	221	181
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,789	1,788	1,700
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	149	165	162
1701 Change in uncollected payments, Federal sources .....	131	131	131
1750 Spending auth from offsetting collections, disc (total) .....	280	165	162
1900 Budget authority (total) .....	2,069	1,953	1,862
1930 Total budgetary resources available .....	2,214	2,174	2,043
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2	177	136
1941 Unexpired unobligated balance, end of year .....	217	177	136

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,183	1,189	1,379
3010 New obligations, unexpired accounts .....	1,995	1,997	1,907
3011 Obligations ("upward adjustments"), expired accounts .....	19	19	19
3020 Outlays (gross) .....	-1,955	-1,803	-1,731
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12	-4	-4
3041 Recoveries of prior year unpaid obligations, expired .....	-41	-41	-41
3050 Unpaid obligations, end of year .....	1,189	1,379	1,551
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-225	-341	-341
3070 Change in uncollected pymts, Fed sources, unexpired .....	-131	-131	-131
3071 Change in uncollected pymts, Fed sources, expired .....	15	15	15
3090 Uncollected pymts, Fed sources, end of year .....	-341	-341	-341
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	958	848	1,038
3200 Obligated balance, end of year .....	848	1,038	1,210

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	2,069	1,953	1,862
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,195	1,139	1,085
4011 Outlays from discretionary balances .....	750	664	646
4020 Outlays, gross (total) .....	1,945	1,803	1,731

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-120	-99
4033	Non-Federal sources .....	-44	-66
4040	Offsets against gross budget authority and outlays (total) ....	-164	-165
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-131	
4052	Offsetting collections credited to expired accounts .....	15	
4060	Additional offsets against budget authority only (total) .....	-116	
4070	Budget authority, net (discretionary) .....	1,789	1,788
4080	Outlays, net (discretionary) .....	1,781	1,638
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances .....	10	
4180	Budget authority, net (total) .....	1,789	1,788
4190	Outlays, net (total) .....	1,791	1,638

The Agricultural Research Service (ARS) is the principal in-house research agency of the U.S. Department of Agriculture (USDA). ARS conducts scientific research to develop and transfer solutions to agricultural problems of high national priority and to provide information access and dissemination to: ensure high-quality, safe food, and other agricultural products; assess the nutritional needs of Americans; sustain a competitive agricultural economy; enhance the natural resource base and the environment; and provide economic opportunities for rural citizens, communities, and society as a whole. This mission is carried out through ARS' major research program areas: New Products/Product Quality/Value Added; Livestock/Crop Production; Livestock/Crop Protection; Food Safety; Human Nutrition; and Environmental Stewardship.

The 2026 Salaries and Expenses Budget for ARS requests \$1.7 billion, which supports ongoing intramural research conducted by ARS. The Budget includes an increase of \$6 million within this account for costs to operate and maintain the new National Bio and Agro-Defense Facility (NBAF), which replaces the outdated and inadequate Plum Island Animal Disease Center (PIADC). NBAF is a state-of-the-art biocontainment facility for the study of foreign, emerging, and zoonotic animal diseases that pose a threat to both U.S. animal agriculture and public health.

Specific increases for research proposed in 2026 include: \$10 million in support of the U.S. National Poultry Research Center; \$22 million to support agricultural innovation for rural populations; and \$19 million to protect U.S. agriculture from invasive pests and diseases.

#### Object Classification (in millions of dollars)

Identification code 012-1400-0-1-352			
	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	546	546
11.3	Other than full-time permanent .....	18	18
11.5	Other personnel compensation .....	19	19
11.9	Total personnel compensation .....	583	583
12.1	Civilian personnel benefits .....	230	230
21.0	Travel and transportation of persons .....	13	13
22.0	Transportation of things .....	2	2
23.1	Rental payments to GSA .....	4	4
23.2	Rental payments to others .....	4	4
23.3	Communications, utilities, and miscellaneous charges .....	46	47
25.1	Advisory and assistance services .....	85	85
25.2	Other services from non-Federal sources .....	40	40
25.3	Other goods and services from Federal sources .....	146	146
25.4	Operation and maintenance of facilities .....	8	8
25.5	Research and development contracts .....	306	307
25.7	Operation and maintenance of equipment .....	23	23
26.0	Supplies and materials .....	87	87
31.0	Equipment .....	77	77
32.0	Land and structures .....	71	71
41.0	Grants, subsidies, and contributions .....	63	63
99.0	Direct obligations .....	1,788	1,790
99.0	Reimbursable obligations .....	207	207
99.9	Total new obligations, unexpired accounts .....	1,995	1,997

#### Employment Summary

Identification code 012-1400-0-1-352			
	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	5,816	5,816
2001	Reimbursable civilian full-time equivalent employment .....	420	420

#### BUILDINGS AND FACILITIES

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

#### BUILDINGS AND FACILITIES

■ For an additional amount for "Buildings and Facilities", \$42,500,000, to remain available until expended: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

#### Program and Financing (in millions of dollars)

Identification code 012-1401-0-1-352			
	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Building and facilities projects .....	137	61
0900	Total new obligations, unexpired accounts (object class 32.0) .....	137	61
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	147	123
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	147	123
1021	Recoveries of prior year unpaid obligations .....	56	
1070	Unobligated balance (total) .....	203	123
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	57	43
1930	Total budgetary resources available .....	260	166
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	123	105
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	809	780
3010	New obligations, unexpired accounts .....	137	61
3020	Outlays (gross) .....	-110	-126
3040	Recoveries of prior year unpaid obligations, unexpired .....	-56	
3050	Unpaid obligations, end of year .....	780	715
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	809	780
3200	Obligated balance, end of year .....	780	715

#### Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross .....	57	43
Outlays, gross:			
4011	Outlays from discretionary balances .....	110	126
4180	Budget authority, net (total) .....	57	43
4190	Outlays, net (total) .....	110	126

The Buildings and Facilities account provides funds for the acquisition of land, construction, repair, improvement, extension, alteration, and purchase of fixed equipment or facilities of or used by the Agricultural Research Service (ARS).

The Agency operates an extensive network of federally-owned research facilities strategically located throughout the United States, reflective of the wide geographic diversity and site specificity of agricultural production and distinct climatic and agroecosystem zones. Its laboratories and facilities have a capitalization value of nearly \$4 billion. Many of these laboratories/facilities have outlived their functional lifespan, and are badly in need of major repairs, renovation or replacement. In 2012, ARS completed an extensive review of its laboratory portfolio and developed a plan for future capital investments. The report, known as the "Capital Investment Strategy" (CIS), highlighted ARS' aging infrastructure. ARS has updated its 2012

## BUILDINGS AND FACILITIES—Continued

CIS to identify its highest priority facilities in need of modernization or replacement. The 2026 does not include funding for this program.

## Trust Funds

## MISCELLANEOUS CONTRIBUTED FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8214–0–7–352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Deposits of Miscellaneous Contributed Funds, Science and Education Administration .....	21	21	17
2000 Total: Balances and receipts .....	21	21	17
Appropriations:			
Current law:			
2101 Miscellaneous Contributed Funds .....	-21	-21	-17
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 012–8214–0–7–352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Miscellaneous contributed funds .....	19	21	17
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	34	37	37
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	35	37	37
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	21	21	17
1930 Total budgetary resources available .....	56	58	54
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	37	37	37
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1		18
3010 New obligations, unexpired accounts .....	19	21	17
3020 Outlays (gross) .....	-19	-3	-14
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....		18	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1		18
3200 Obligated balance, end of year .....		18	21
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	21	21	17
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	3	3
4101 Outlays from mandatory balances .....	16		11
4110 Outlays, gross (total) .....	19	3	14
4180 Budget authority, net (total) .....	21	21	17
4190 Outlays, net (total) .....	19	3	14

Miscellaneous contributed funds received from States, local organizations, individuals, and others are available for work under cooperative agreements on research activities.

## Object Classification (in millions of dollars)

Identification code 012–8214–0–7–352	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	3	3	3
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	6	6	6
12.1 Civilian personnel benefits .....	1	1	1

21.0	Travel and transportation of persons .....	1		
23.3	Communications, utilities, and miscellaneous charges .....	1	1	1
25.2	Other services from non-Federal sources .....	2	2	2
25.5	Research and development contracts .....	3	3	3
26.0	Supplies and materials .....	3	4	2
31.0	Equipment .....	1	1	1
41.0	Grants, subsidies, and contributions .....	2	2	1
99.9	Total new obligations, unexpired accounts .....	19	21	17

## Employment Summary

Identification code 012–8214–0–7–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	49	49	36

## NATIONAL INSTITUTE OF FOOD AND AGRICULTURE

## Federal Funds

## NATIONAL INSTITUTE OF FOOD AND AGRICULTURE

For payments to agricultural experiment stations, for cooperative forestry and other research, for facilities, for payments to States, the District of Columbia, Puerto Rico, Guam, the Virgin Islands, Micronesia, the Northern Marianas, and American Samoa for cooperative extension activities for research, education, and extension grant programs, including necessary administrative expenses, and for other expenses, \$1,036,956,000: Provided, That \$535,806,000, to remain available until expended, shall be for research grants for 1994 institutions, education grants for 1890 institutions, the agriculture and food research initiative, veterinary medicine loan repayment, grants management systems, Hispanic serving institutions education grants, tribal colleges education equity grants, scholarships at 1890 institutions, extension services at 1994 institutions, facility improvements at 1890 institutions, the research facilities act program, the new beginning for Tribal students program, and centers of excellence 1890 institutions: Provided further, That each institution eligible to receive funds under the Evans-Allen program shall receive not less than \$1,000,000: Provided further, That \$5,000,000, to remain available until September 30, 2027, shall be for providing grants for food and agricultural sciences for Alaska Native- and Native Hawaiian-Serving Institutions, or consortia of eligible institutions regardless of geographic locations: Provided further, That \$2,000,000, to remain available until September 30, 2027, shall be for providing grants for food and agricultural sciences for Insular Areas: Provided further, That funds for education grants for 1890 institutions shall be made available to institutions eligible to receive funds under 7 U.S.C. 3221 and 3222: Provided further, That institutions eligible to receive funds under 7 U.S.C. 3221 for cooperative extension shall each receive not less than \$1,000,000: Provided further, That funds for cooperative extension under sections 3(b) and (c) of the Smith-Lever Act (7 U.S.C. 343(b) and (c)) and section 208(c) of Public Law 93–471 shall be available for retirement and employees' compensation costs for extension agents: Provided further, That \$3,000,000, to remain available until September 30, 2027 is available for Enhancing Agriculture Opportunities for Military Veterans.

## Program and Financing (in millions of dollars)

Identification code 012–0520–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Cooperative Forestry Research .....			20
0003 Payments to 1890 Colleges and Tuskegee University and West Virginia .....			50
0004 Special and Other Grants .....			34
0005 Agriculture Food and Research Initiative .....			405
0006 Veterinary Services Grant Program .....			3
0007 Federal Administration .....			25
0008 Higher Education .....			75
0009 Continuing Animal Health and Disease Research Program .....			2
0010 Veterinary Medical Loan Repayment .....			9
0011 Sustainable Agriculture Research and Education .....			40
0012 Research Grants for 1994 Institutions .....			5
0013 Farm Business Management and Benchmarking .....			2
0014 Food Animal Residue Avoidance Database (FARAD) Program .....			1
0017 Smith-Lever Act 3(b) and 3(c) .....			175
0018 Youth at Risk .....			8
0019 Expanded Food and Nutrition Education Program (EFNEP) .....			48
0020 Farm Safety .....			5
0021 Federally Recognized Tribes Extension Program .....			4
0022 1890's Extension .....			62
0025 1890 Facilities (section 1447) .....			20
0026 Extension Services to 1994 Institutions .....			11



0027	Rural Health and Safety Education .....	4
0028	Risk Management Education .....	9
0029	New Technologies for Ag. Extension .....	2
0031	Beginning Farmers and Ranchers Program .....	24
0032	Food Safety Outreach Program .....	7
0033	Gus Schumacher Nutrition Incentive Program .....	53
0035	Farmer Stress Assistance Network .....	8
0039	Scholarships for Students at 1890 Institutions .....	10
0041	Specialty Crop Research Initiative .....	75
0044	Organic Research and Extension Initiative .....	47
0046	Ag in the Classroom .....	1
0047	Research Facilities Act .....	1
0799	Total direct obligations .....	1,245
0801	Reimbursable program activity .....	49
0809	Reimbursable program activities, subtotal .....	49
0900	Total new obligations, unexpired accounts .....	1,294
<b>Budgetary resources:</b>		
Budget authority:		
Appropriations, discretionary:		
1100	Appropriation .....	1,049
1134	Appropriations precluded from obligation .....	-12
1160	Appropriation, discretionary (total) .....	1,037
Appropriations, mandatory:		
1221	Appropriations transferred from other acct [012-4085] ....	10
1222	Exercised borrowing authority transferred from other accounts [012-4336] .....	211
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-13
1260	Appropriations, mandatory (total) .....	208
Spending authority from offsetting collections, discretionary:		
1700	Collected .....	49
1900	Budget authority (total) .....	1,294
1930	Total budgetary resources available .....	1,294
<b>Change in obligated balance:</b>		
Unpaid obligations:		
3010	New obligations, unexpired accounts .....	1,294
3020	Outlays (gross) .....	-257
3050	Unpaid obligations, end of year .....	1,037
Memorandum (non-add) entries:		
3200	Obligated balance, end of year .....	1,037
<b>Budget authority and outlays, net:</b>		
Discretionary:		
4000	Budget authority, gross .....	1,086
Outlays, gross:		
4010	Outlays from new discretionary authority .....	246
Offsets against gross budget authority and outlays:		
Offsetting collections (collected) from:		
4030	Federal sources .....	-49
Mandatory:		
4090	Budget authority, gross .....	208
Outlays, gross:		
4100	Outlays from new mandatory authority .....	11
4180	Budget authority, net (total) .....	1,245
4190	Outlays, net (total) .....	208

The National Institute of Food and Agriculture (NIFA) participates in a nationwide system of agricultural research, education, and extension program planning and coordination between State and Tribal institutions and the U.S. Department of Agriculture. It assists in maintaining cooperation among the State and Tribal institutions, and between the State and Tribal institutions and their federal research partners. The agency administers grants and payments to State and Tribal institutions to leverage State and local funding for agricultural research, extension, and higher education.

The Cooperative Extension System, a national educational network, is a dynamic organization pledged to meet the country's needs for research-based educational programs that will enable people to make practical decisions to improve their lives. To accomplish its mission, the Cooperative Extension System adjusts programs to meet the shifting needs and priorities of the people it serves. The non-formal educational network combines the expertise and resources of Federal, State, and local partners. The partners in this unique System are, a) The National Institute of Food and Agriculture at the U.S. Department of Agriculture; b) Extension professionals at land-grant universities throughout the United States and its territories; and c)

Extension professionals in nearly all of the Nation's 3,144 counties and county equivalents. Thousands of paraprofessionals and nearly 3 million volunteers support this partnership and magnify its impact. Strong linkages with both public and private external groups are also crucial to the Cooperative Extension System's strength and vitality.

NIFA funds activities under cooperative forestry research, payments to 1890 institutions for research and Extension, Agriculture and Food Research Initiative (AFRI) Competitive Grants, Competitive Grants at land-grant universities (1862, 1890, and 1994) and other institutions, Sustainable Agriculture Research and Education (SARE) program funds and grants, the Cooperative Extension System, Smith-Lever 3(b) and 3(c) formula funds and 3(d) program funds, and other extension programs. Research, education and/or extension grants are awarded for competitive and non-competitive programs.

In 2026, NIFA will invest \$20 million into the McIntire-Stennis Research Program, which is the only formula fund that is directed exclusively to support forestry, range, and the forest products industry, and supports programs in the 1890s and 1862s LGUs and non-land-grant colleges of forestry. These funds will be used to support research in some of the following topic areas: understanding the impacts of new stressors and developing management solutions; adaptation to environmental factors and utilization of forest ecosystems; utilization of wood and new applications for forest products; and increasing the use of agroforestry by landowners and communities.

In support of Extension capacity programs for increasing services NIFA will invest \$335 million to support educational services and initiatives and expertise in areas such as agriculture, family and consumer sciences, food safety, nutrition, youth and community development. The Cooperative Extension Service provides non-formal education and learning activities for people throughout the country for farmers and other residents of rural communities as well as to people living in urban areas. Extension emphasizes taking research and education discoveries and knowledge and delivering it directly to the people to create positive change and solutions to contemporary problems. All universities conduct research and teaching, but the nation's 112 land-grant colleges and universities have a third, critical mission—extension outreach. Through Extension, land-grant colleges and universities bring vital, practical information to agricultural producers, small business owners, consumers, families, and young people. In 2026, NIFA will invest \$237 million into research, Extension, teaching, and facilities programs at the 1890 Land-grant Institutions; research, education and Extension grants for Tribal colleges (including the Federally Recognized Tribes Extension Program) and Hispanic-serving institutions; education grants for Alaska Native-serving, Native Hawaiian-serving institutions; New Beginning for Tribal Students; Centers of Excellence at 1890 Institutions; and grants for Insular Areas. Evans-Allen capacity funds support agricultural research activities at the 1890 LGUs. The 2026 funding totaling \$50 million, is distributed to Historically Black LGUs and is leveraged with matching funding from non-federal sources. In 2026, NIFA will sustain funding for the Research Facilities Act, providing \$1 million to help address the backlog of facility needs at land-grant universities. Funds will be used to support competitive grants to assist in the construction, alteration, acquisition, modernization, renovation, or remodeling of agricultural research facilities.

In 2026, NIFA will invest \$48 million in the Expanded Food and Nutrition Education Program (EFNEP). EFNEP is the Nation's first nutrition education program for low-income families and remains at the forefront of education efforts to tackle food and nutrition insecurity. EFNEP uses education to support participants efforts toward self-sufficiency, nutritional health, and well-being.

In 2026, NIFA will invest \$405 million through AFRI programs. Focused investments will be made in the three major complementary components of AFRI: 1) Sustainable Agricultural Systems, 2) Foundational and Applied Science, and 3) Education and Workforce Development. Innovations in U.S. agriculture are needed to promote agriculture production that enhances

## NATIONAL INSTITUTE OF FOOD AND AGRICULTURE—Continued

nutrition security, opportunities for economic growth of American agricultural markets, and both formal and non-formal agricultural education. NIFA will continue to support USDA's agriculture research enhancement awards program, projects that address plant and animal health, emerging pest and disease issues, food safety, plant and animal breeding, improved productivity, precision agriculture, biosecurity, and empower the next generation of American farmers.

**Native American Institutions Endowment Fund.**—The 2026 Budget includes \$11.9 million, for an endowment for the 1994 Land-grant Institutions (the legislatively eligible Tribally controlled colleges) to strengthen the infrastructure of these institutions and develop Indian expertise for the food and agricultural sciences and businesses and their own communities. At the termination of each fiscal year, the Secretary withdraws the income from the endowment fund for the fiscal year, and after adjusting for the cost of administering the fund, distributes the adjusted income on a formula basis to the 1994 Land-grant Institutions. An estimated \$7.9 million in interest earned in 2025 will be available to the program in 2026.

**Reimbursable Program.**—Funds support basic and applied agriculture research and activities performed for other USDA, Federal, and non-Federal agencies.

## Object Classification (in millions of dollars)

Identification code 012–0520–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....			40
12.1 Civilian personnel benefits .....			15
21.0 Travel and transportation of persons .....			1
23.1 Rental payments to GSA .....			2
25.1 Advisory and assistance services .....			6
25.2 Other services from non-Federal sources .....			23
25.3 Other goods and services from Federal sources .....			3
25.5 Research and development contracts .....			1
41.0 Grants, subsidies, and contributions .....			1,154
99.0 Direct obligations .....			1,245
99.0 Reimbursable obligations .....			49
99.9 Total new obligations, unexpired accounts .....			1,294

## Employment Summary

Identification code 012–0520–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			347

## INTEGRATED ACTIVITIES

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

## Program and Financing (in millions of dollars)

Identification code 012–1502–0–1–352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0050 Crop Protection/Pest Management .....	21	21	
0070 Methyl bromide transition program .....	2	2	
0071 Homeland Security (Food and Agriculture Defense Initiative) .....	8	8	
0080 Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative .....	3		
0085 Emergency Citrus Research and Extension Program .....	1		
0086 Specialty Crop Research Initiative .....	75	76	
0087 Regional Rural development centers .....	3	3	
0088 Organic transition .....	8	8	
0089 Organic Research and Extension Initiative .....	47	48	
0900 Total new obligations, unexpired accounts .....	168	166	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	2	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	1	
1021 Recoveries of prior year unpaid obligations .....	1		

1070 Unobligated balance (total) .....	4	2	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	41	41	
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336] .....	132	130	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-7	-7	
1260 Appropriations, mandatory (total) .....	125	123	
1900 Budget authority (total) .....	166	164	
1930 Total budgetary resources available .....	170	166	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2		

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	444	457	531
3010 New obligations, unexpired accounts .....	168	166	
3011 Obligations ("upward adjustments"), expired accounts .....	9		
3020 Outlays (gross) .....	-153	-92	-156
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-10		
3050 Unpaid obligations, end of year .....	457	531	375
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	444	457	531
3200 Obligated balance, end of year .....	457	531	375

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	41	41	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	2	
4011 Outlays from discretionary balances .....	44	35	42
4020 Outlays, gross (total) .....	46	37	42
Mandatory:			
4090 Budget authority, gross .....	125	123	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	6	5	
4101 Outlays from mandatory balances .....	101	50	114
4110 Outlays, gross (total) .....	107	55	114
4180 Budget authority, net (total) .....	166	164	
4190 Outlays, net (total) .....	153	92	156

Programs previously funded under this account are proposed under a consolidated National Institute of Food and Agriculture account.

**Organic Agriculture Research and Extension Initiative.**—The purpose of this mandatory program is to make competitive grants to support research, education, and extension activities regarding organically grown and processed agricultural commodities and their economic impact on producers, processors, and rural communities. Section 7210 of the 2018 Farm Bill (Pub. L. 115–334) amended section 1672B of the FACT Act (7 U.S.C. 5925b) to provide mandatory funding in the enacted amount of \$20 million for 2019 and 2020, \$25 million for 2021, \$30 million for 2022, and \$50 million for 2023 and each year thereafter.

**Specialty Crop Research Initiative.**—This purpose of this program is to make competitive grants to solve critical industry issues through research and extension activities. Specialty crops are defined as fruits and vegetables, tree nuts, dried fruits, and horticulture and nursery crops including floriculture. SCRI will give priority to projects that are multistate, multi-institutional, or trans-disciplinary; and include explicit mechanisms to communicate results to producers and the public. Section 7305 of the 2018 Farm Bill (Pub. L. 115–334) reauthorized and amended Section 412 of AREERA of 1998 (7 U.S.C. 7632) and provides \$80 million each year in mandatory funding for the program.

**Emergency Citrus Disease Research and Extension Program.**—The purpose of this program is to provide funding for a competitive research and extension grant program to combat diseases of citrus by conducting scientific research and extension activities, technical assistance, and development activities to combat citrus diseases and pests, both domestic and invasive, which pose imminent harm to the U.S. citrus production and threaten industry viability. The ECDRE program also combats citrus diseases by supporting the dissemination and commercialization of relevant

information, techniques, and technologies. Section 12605 of the 2018 Farm Bill (Pub. L. 115–334) also established the Citrus Trust Fund and provides \$25 million for each year of 2019 through 2023, to carry out the Emergency Citrus Disease Research and Extension (ECDRE) Program in section 412 of AREERA (7 U.S.C. 7632). Section 102 of the Further Continuing Appropriations and Other Extensions Act, 2024 (Pub. L. 118–22) extended the program to be carried out until Fiscal Year 2024.

*Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative.*—The purpose of this mandatory program is to, in consultation with the Urban Agriculture and Innovation Production Advisory Committee, make competitive grants to support research, education, and extension activities that facilitate the development of urban, indoor, and other emerging agricultural production, harvesting, transportation, aggregation, packaging, distribution, and markets. Section 7212 of the 2018 Farm Bill (Pub. L. 115–334) authorized and amended Section 1672 of the FACT Act (Pub. L. 101–624) to add 7 U.S.C. 5925g and provided \$10 million in fiscal year 2019 of mandatory funding for the program. Section 102 of the Further Continuing Appropriations and Other Extensions Act, 2024 (Pub. L. 118–22) provided \$2,000,000 for 2024, to remain available until expended.

#### Object Classification (in millions of dollars)

Identification code 012–1502–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	4	4	.....
12.1 Civilian personnel benefits .....	1	1	.....
25.2 Other services from non-Federal sources .....	2	2	.....
41.0 Grants, subsidies, and contributions .....	161	159	.....
99.9 Total new obligations, unexpired accounts .....	168	166	.....

#### Employment Summary

Identification code 012–1502–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	22	22	.....

### BIOMASS RESEARCH AND DEVELOPMENT

#### Program and Financing (in millions of dollars)

Identification code 012–1003–0–1–271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Biomass research and development .....	.....	4	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	4	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	.....
1930 Total budgetary resources available .....	4	4	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	3
3010 New obligations, unexpired accounts .....	.....	4	.....
3020 Outlays (gross) .....	.....	-1	-1
3050 Unpaid obligations, end of year .....	.....	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	3
3200 Obligated balance, end of year .....	.....	3	2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	1	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	1	1

Biomass Research and Development is authorized by the Biomass Research and Development Act of 2000. The program provides competitive grants for research, development, and demonstration to encourage innovation and development related to biomass, and improved commercialization of biobased products and energy. USDA and the Department of Energy jointly administer the program. In 2026, there is no mandatory funding for the program.

### RESEARCH AND EDUCATION ACTIVITIES

#### NATIVE AMERICAN INSTITUTIONS ENDOWMENT FUND

*For the Native American Institutions Endowment Fund authorized by Public Law 103–382 (7 U.S.C. 301 note), \$11,880,000, to remain available until expended.*

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

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–1500–0–1–352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	60	61	61
0198 Portion derived from general fund of the US Treasury .....	.....	.....	.....
0199 Balance, start of year .....	60	61	61
Receipts:			
Current law:			
1140 Earnings on Investments, Native American Institutions Endowment Fund .....	8	7	8
2000 Total: Balances and receipts .....	68	68	69
Appropriations:			
Current law:			
2101 Research and Education Activities .....	-7	-7	-8
5099 Balance, end of year .....	61	61	61

#### Program and Financing (in millions of dollars)

Identification code 012–1500–0–1–352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments under the Hatch Act .....	265	265	.....
0002 Cooperative forestry research .....	38	38	.....
0003 Payments to 1890 colleges and Tuskegee Univ. and West Virginia State University .....	89	89	.....
0004 Special Grants .....	87	94	.....
0005 Agriculture and Food Research Initiative .....	573	687	.....
0006 Animal health and disease research .....	4	4	.....
0007 Federal Administration .....	15	19	.....
0008 Higher education .....	99	129	.....
0009 Native American Institutions Endowment Fund .....	6	9	8
0012 Veterinary Medical Services Act .....	5	25	.....
0013 Veterinary Services Grant Program .....	4	4	.....
0015 Sun Grant Program .....	3	3	.....
0016 Farm Business Management and Benchmarking .....	2	2	.....
0021 Alfalfa Seed and Alfalfa Forage Systems .....	4	4	.....
0022 Capacity Building for Non-Land Grant Colleges of Agriculture .....	6	6	.....
0023 Agricultural Genome to Phenome Initiative .....	2	2	.....
0025 Research Facilities Act .....	1	1	.....
0026 Laying Hen and Turkey Research Program .....	1	1	.....
0799 Total direct obligations .....	1,204	1,382	8
0801 Research and Education Activities (Reimbursable) .....	16	23	.....
0900 Total new obligations, unexpired accounts .....	1,220	1,405	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	459	356	.....
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	459	356	.....
1021 Recoveries of prior year unpaid obligations .....	37	.....	.....
1070 Unobligated balance (total) .....	496	356	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,088	1,088	.....
1101 Appropriation (Native American Endowment Interest) .....	7	7	8
1131 Unobligated balance of appropriations permanently reduced .....	-37	-37	.....
1134 Appropriations precluded from obligation .....	-13	-12	.....
1160 Appropriation, discretionary (total) .....	1,045	1,046	8

RESEARCH AND EDUCATION ACTIVITIES—Continued  
Program and Financing—Continued

Identification code 012–1500–0–1–352	2024 actual	2025 est.	2026 est.
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336] .....	10		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	4	3	
1701 Change in uncollected payments, Federal sources .....	19		
1750 Spending auth from offsetting collections, disc (total) .....	23	3	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2		
1900 Budget authority (total) .....	1,080	1,049	8
1930 Total budgetary resources available .....	1,576	1,405	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	356		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,551	2,629	2,915
3010 New obligations, unexpired accounts .....	1,220	1,405	8
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-1,097	-1,119	-854
3040 Recoveries of prior year unpaid obligations, unexpired .....	-37		
3041 Recoveries of prior year unpaid obligations, expired .....	-9		
3050 Unpaid obligations, end of year .....	2,629	2,915	2,069
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-42	-51	-51
3070 Change in uncollected pymts, Fed sources, unexpired .....	-19		
3071 Change in uncollected pymts, Fed sources, expired .....	10		
3090 Uncollected pymts, Fed sources, end of year .....	-51	-51	-51
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,509	2,578	2,864
3200 Obligated balance, end of year .....	2,578	2,864	2,018
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,068	1,049	8
Outlays, gross:			
4010 Outlays from new discretionary authority .....	133	157	1
4011 Outlays from discretionary balances .....	937	951	832
4020 Outlays, gross (total) .....	1,070	1,108	833
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-14	-3	
4040 Offsets against gross budget authority and outlays (total) ....	-14	-3	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-19		
4052 Offsetting collections credited to expired accounts .....	10		
4060 Additional offsets against budget authority only (total) .....	-9		
4070 Budget authority, net (discretionary) .....	1,045	1,046	8
4080 Outlays, net (discretionary) .....	1,056	1,105	833
Mandatory:			
4090 Budget authority, gross .....	12		
Outlays, gross:			
4101 Outlays from mandatory balances .....	27	11	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-2		
4180 Budget authority, net (total) .....	1,055	1,046	8
4190 Outlays, net (total) .....	1,081	1,116	854
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	273	285	295
5001 Total investments, EOY: Federal securities: Par value .....	285	295	307
5096 Unexpired unavailable balance, SOY: Appropriations .....	225	238	250
5098 Unexpired unavailable balance, EOY: Appropriations .....	238	250	250

Programs previously funded under this account are proposed under a consolidated National Institute of Food and Agriculture account.

## Object Classification (in millions of dollars)

Identification code 012–1500–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	21	21	
12.1 Civilian personnel benefits .....	13	13	

21.0 Travel and transportation of persons .....	1	1	
23.1 Rental payments to GSA .....	2	2	
25.1 Advisory and assistance services .....	6	7	
25.2 Other services from non-Federal sources .....	24	28	
25.3 Other goods and services from Federal sources .....	1	1	
25.5 Research and development contracts .....	2	2	
41.0 Grants, subsidies, and contributions .....	1,134	1,307	8
99.0 Direct obligations .....	1,204	1,382	8
99.0 Reimbursable obligations .....	16	23	
99.9 Total new obligations, unexpired accounts .....	1,220	1,405	8

## Employment Summary

Identification code 012–1500–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	271	237	

## BUILDINGS AND FACILITIES

## Program and Financing (in millions of dollars)

Identification code 012–1501–0–1–352	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1		
1029 Other balances withdrawn to Treasury .....	-1		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

## EXTENSION ACTIVITIES

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

## Program and Financing (in millions of dollars)

Identification code 012–0502–0–1–352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Smith-Lever Act, 3(b) and 3(c) .....	325	325	
0002 Youth at risk .....	8	8	
0004 Expanded food and nutrition education program (EFNEP) .....	70	70	
0006 Farm Safety and Youth Farm Safety .....	5	5	
0009 Federally Recognized Tribes Extension Program .....	4	4	
0013 Payments to 1890 colleges and Tuskegee Univ. and West Virginia State University .....	72	72	
0015 Renewable resources extension act .....	4	4	
0016 Federal administration .....	7	7	
0019 1890 facilities (section 1447) .....	22	22	
0022 1994 institutions activities .....	10	12	
0024 Rural health and safety education .....	4	4	
0026 Risk management education .....	9	9	
0027 New technologies for ag. extension .....	2	2	
0030 Food Animal Residue Avoidance Database .....	2	2	
0031 Beginning Farmers and Ranchers Program .....	25	24	
0032 Food Safety Outreach Program .....	10	10	
0034 Enhancing Agricultural Opportunities for Military Veterans .....	5	3	
0035 Food and Ag Service Learning .....	1	1	
0036 Farm Stress Assistance Network .....	10	12	
0037 The Gus Schumacher Nutrition Incentive Program .....	53	53	
0038 Women and Minorities in STEM .....	2	2	
0039 Ag in the Classroom .....	1	1	
0799 Total direct obligations .....	651	652	
0801 Extension Activities (Reimbursable) .....	77	26	
0900 Total new obligations, unexpired accounts .....	728	678	

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	58	14	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	56	11	
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	60	14	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	562	562	

Appropriations, mandatory:			
1221	Appropriations transferred from other acct [012–4085] ....	10	10
1222	Exercised borrowing authority transferred from other accounts [012–4336] .....	81	81
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-5	-5
1260	Appropriations, mandatory (total) .....	86	86
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	5	16
1701	Change in uncollected payments, Federal sources .....	29	
1750	Spending auth from offsetting collections, disc (total) .....	34	16
1900	Budget authority (total) .....	682	664
1930	Total budgetary resources available .....	742	678
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	14	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1,288	1,346
3010	New obligations, unexpired accounts .....	728	678
3011	Obligations ("upward adjustments"), expired accounts .....	15	
3020	Outlays (gross) .....	-660	-576
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	
3041	Recoveries of prior year unpaid obligations, expired .....	-23	
3050	Unpaid obligations, end of year .....	1,346	1,448
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-118	-129
3070	Change in uncollected pymts, Fed sources, unexpired .....	-29	
3071	Change in uncollected pymts, Fed sources, expired .....	18	
3090	Uncollected pymts, Fed sources, end of year .....	-129	-129
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,170	1,217
3200	Obligated balance, end of year .....	1,217	1,319
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	596	578
Outlays, gross:			
4010	Outlays from new discretionary authority .....	110	125
4011	Outlays from discretionary balances .....	448	395
4020	Outlays, gross (total) .....	558	520
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-22	-16
4040	Offsets against gross budget authority and outlays (total) ....	-22	-16
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-29	
4052	Offsetting collections credited to expired accounts .....	17	
4060	Additional offsets against budget authority only (total) .....	-12	
4070	Budget authority, net (discretionary) .....	562	562
4080	Outlays, net (discretionary) .....	536	504
Mandatory:			
4090	Budget authority, gross .....	86	86
Outlays, gross:			
4100	Outlays from new mandatory authority .....	6	6
4101	Outlays from mandatory balances .....	96	50
4110	Outlays, gross (total) .....	102	56
4180	Budget authority, net (total) .....	648	648
4190	Outlays, net (total) .....	638	560

Programs previously funded under this account are proposed under a consolidated National Institute of Food and Agriculture account.

**Beginning Farmer and Rancher Development Program.**—This mandatory program provides funding to support the nations beginning farmers and ranchers by making competitive grants to new and established local and regional training, education, outreach, and technical assistance initiatives that address the needs of beginning farmers and ranchers. Section 12301 of the 2018 Farm Bill (Pub. L. 115–334) amended Section 2501 of the Food, Agriculture, Conservation, and Trade Act of 1990 (7 U.S.C. 2279) and made available the enacted amount of \$15 million for each of 2019 and 2020, \$17.5 million for 2021, \$20 million for 2022, and \$25 million for 2023 and each year thereafter to carry out the program.

**Agriculture Risk Management Education Program.**—This mandatory program provides funding for educating agricultural producers and providing technical assistance to agricultural producers on a full range of

farm viability and risk management activities. These activities include futures, options, agricultural trade options, crop insurance, business planning, enterprise analysis, transfer and succession planning, management coaching, market assessment, cash flow analysis, cash forward contracting, debt reduction, production diversification, farm resources risk reduction, farm financial benchmarking, conservation activities, and other appropriate risk management strategies. Mandatory funding in the enacted amount of \$10 million is to be made available annually for competitive awards.

**Gus Schumacher Nutrition Incentive Program.**—Section 4205 of the 2018 Farm Bill (Pub. L. 115–334), which amended section 4405 of the Food, Conservation, and Energy Act of 2008 (7 U.S.C. 7517), authorizes the Gus Schumacher Nutrition Incentive Program to support projects to increase the purchase of fruits and vegetables among low-income consumers participating in the Supplemental Nutrition Assistance Program (SNAP) by providing incentives at the point of purchase. Mandatory funding was made available in the enacted amount of \$45 million for 2019, \$48 million for 2020 and 2021, \$53 million for 2022, and \$56 million for 2023 and each year thereafter to carry out the program. Section 755 (Division M) of the Consolidated Appropriation Act, 2021 (P.L. 116–260) provided \$75 million for additional coronavirus response and relief.

#### Object Classification (in millions of dollars)

Identification code 012–0502–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	21	21	
12.1 Civilian personnel benefits .....	4	4	
25.1 Advisory and assistance services .....	1	1	
25.2 Other services from non-Federal sources .....	3	3	
41.0 Grants, subsidies, and contributions .....	622	623	
99.0 Direct obligations .....	651	652	
99.0 Reimbursable obligations .....	77	26	
99.9 Total new obligations, unexpired accounts .....	728	678	

#### Employment Summary

Identification code 012–0502–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	147	137	

#### Trust Funds

##### EMERGENCY CITRUS DISEASE RESEARCH AND DEVELOPMENT TRUST FUND

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8559–0–7–352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1		
Receipts:			
Current law:			
1140 Payment from Commodity Credit Corporation Fund, Emergency Citrus Disease Research and Development Trust Fund .....	25		
2000 Total: Balances and receipts .....	26		
Appropriations:			
Current law:			
2101 Emergency Citrus Disease Research and Development Trust Fund .....	-25		
2103 Emergency Citrus Disease Research and Development Trust Fund .....	-1		
2199 Total current law appropriations .....	-26		
2999 Total appropriations .....	-26		
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 012–8559–0–7–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Emergency Citrus Disease Research and Extension .....	1	27	

EMERGENCY CITRUS DISEASE RESEARCH AND DEVELOPMENT TRUST FUND—Continued  
Program and Financing—Continued

Identification code 012–8559–0–7–352	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	27	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	27	.....
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	25	.....	.....
1203 Appropriation (previously unavailable)(special or trust) ....	1	.....	.....
1260 Appropriations, mandatory (total) .....	26	.....	.....
1930 Total budgetary resources available .....	28	27	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	27	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	70	52	55
3010 New obligations, unexpired accounts .....	1	27	.....
3020 Outlays (gross) .....	-19	-24	-34
3050 Unpaid obligations, end of year .....	52	55	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	70	52	55
3200 Obligated balance, end of year .....	52	55	21
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	26	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances .....	19	24	34
4180 Budget authority, net (total) .....	26	.....	.....
4190 Outlays, net (total) .....	19	24	34

## ANIMAL AND PLANT HEALTH INSPECTION SERVICE

## Federal Funds

## SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Animal and Plant Health Inspection Service, including up to \$30,000 for representation allowances and for expenses pursuant to the Foreign Service Act of 1980 (22 U.S.C. 4085), \$1,147,750,000, of which \$250,000, to remain available until expended, shall be available for the control of outbreaks of insects, plant diseases, animal diseases and for control of pest animals and birds ("contingency fund") to the extent necessary to meet emergency conditions; of which \$15,500,000, to remain available until expended, shall be used for the cotton pests program, including for cost share purposes or for debt retirement for active eradication zones; of which \$40,000,000, to remain available until expended, shall be for Animal Health Technical Services; of which \$35,500,000, to remain available until expended, shall be for agricultural quarantine and inspection services; of which \$3,500,000 shall be for activities under the authority of the Horse Protection Act of 1970, as amended (15 U.S.C. 1831); of which \$65,000,000, to remain available until expended, shall be used to support avian health; of which \$9,000,000, to remain available until expended, shall be for information technology infrastructure; of which \$217,339,000, to remain available until expended, shall be for specialty crop pests, of which \$8,500,000, to remain available until September 30, 2027, shall be for one-time control and management and associated activities directly related to the multiple-agency response to citrus greening; of which, \$9,026,000, to remain available until expended, shall be for field crop and rangeland ecosystem pests; of which \$21,000,000, to remain available until expended, shall be for zoonotic disease management; of which \$44,250,000, to remain available until expended, shall be for emergency preparedness and response; of which \$58,650,000, to remain available until expended, shall be for tree and wood pests; of which \$6,000,000, to remain available until expended, shall be for the National Veterinary Stockpile; of which up to \$1,500,000, to remain available until expended, shall be for the scrapie program for indemnities; of which \$2,500,000, to remain available until expended, shall be for the wildlife damage management program for aviation safety: Provided, That of amounts available under this heading for wildlife services methods development, \$1,000,000 shall remain available until expended: Provided further, That of amounts available under this heading for the screwworm program, \$4,990,000 shall

remain available until expended; of which \$24,527,000, to remain available until expended, shall be used to carry out the science program and transition activities for the National Bio and Agro-defense Facility located in Manhattan, Kansas: Provided further, That no funds shall be used to formulate or administer a brucellosis eradication program for the current fiscal year that does not require minimum matching by the States of at least 40 percent: Provided further, That this appropriation shall be available for the purchase, replacement, operation, and maintenance of aircraft: Provided further, That in addition, in emergencies which threaten any segment of the agricultural production industry of the United States, the Secretary may transfer from other appropriations or funds available to the agencies or corporations of the Department such sums as may be deemed necessary, to be available only in such emergencies for the arrest and eradication of contagious or infectious disease or pests of animals, poultry, or plants, and for expenses in accordance with sections 10411 and 10417 of the Animal Health Protection Act (7 U.S.C. 8310 and 8316) and sections 431 and 442 of the Plant Protection Act (7 U.S.C. 7751 and 7772), and any unexpended balances of funds transferred for such emergency purposes in the preceding fiscal year shall be merged with such transferred amounts: Provided further, That appropriations hereunder shall be available pursuant to law (7 U.S.C. 2250) for the repair and alteration of leased buildings and improvements, but unless otherwise provided the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building.

In fiscal year 2026, the agency is authorized to collect fees to cover the total costs of providing technical assistance, goods, or services requested by States, other political subdivisions, domestic and international organizations, foreign governments, or individuals, provided that such fees are structured such that any entity's liability for such fees is reasonably based on the technical assistance, goods, or services provided to the entity by the agency, and such fees shall be reimbursed to this account, to remain available until expended, without further appropriation, for providing such assistance, goods, or services.

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–1600–0–1–352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	44	47	60
Receipts:			
Current law:			
1110 1990 Food, Agricultural Quarantine Inspection Fees .....	867	1,056	1,159
2000 Total: Balances and receipts .....	911	1,103	1,219
Appropriations:			
Current law:			
2101 Salaries and Expenses .....	-867	-1,056	-1,159
2103 Salaries and Expenses .....	-44	-47	-60
2132 Salaries and Expenses .....	47	60	66
2199 Total current law appropriations .....	-864	-1,043	-1,153
2999 Total appropriations .....	-864	-1,043	-1,153
5099 Balance, end of year .....	47	60	66

## Program and Financing (in millions of dollars)

Identification code 012–1600–0–1–352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Animal Health .....	388	393	379
0002 Plant Health .....	394	394	387
0003 Wildlife Services .....	147	150	152
0004 Regulatory Management .....	38	38	38
0005 Emergency Management .....	44	48	47
0006 Safe Trade and International Technical Assistance .....	44	44	44
0007 Animal Welfare .....	41	41	41
0008 Agency-Wide Programs .....	50	52	57
0009 Emergency Program Funding .....	855	825	650
0010 Agricultural Quarantine Inspection User Fees .....	267	300	315
0011 Congressionally Directed Spending .....	14	.....	.....
0012 Cogongrass - GP 775 .....	.....	1	.....
0013 Refunds for Equipment Sold .....	2	.....	.....
0014 2018 Farm Bill, Section 7721 .....	71	71	71
0015 2018 Farm Bill, Section 12101 .....	30	29	30
0016 2018 Farm Bill, Section 2408 .....	7	.....	.....
0017 American Rescue Plan Act .....	16	4	.....
0100 Total direct program .....	2,408	2,390	2,211
0799 Total direct obligations .....	2,408	2,390	2,211
0801 Salaries and Expenses (Reimbursable) .....	305	304	295

0900	Total new obligations, unexpired accounts .....	2,713	2,694	2,506
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1,497	1,761	1,595
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	1,173	1,506	.....
1010	Unobligated balance transfer to other accts [070–0530] .....	-312	.....	.....
1021	Recoveries of prior year unpaid obligations .....	70	.....	.....
1070	Unobligated balance (total) .....	1,255	1,761	1,595
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	1,162	1,148	1,148
1121	Appropriations transferred from other acct [012–2500] .....	.....	563	.....
1122	Exercised borrowing authority transferred from other accounts [012–4336] .....	1,142	129	.....
1131	Unobligated balance of appropriations permanently reduced .....	-5	-5	.....
1160	Appropriation, discretionary (total) .....	2,299	1,835	1,148
Appropriations, mandatory:				
1201	Appropriation (AQI User Fees) .....	867	1,056	1,159
1203	Appropriation (previously unavailable)(special or trust) ....	44	47	60
1220	Appropriations transferred to other accts [070–0530] .....	-360	-712	-784
1222	Exercised borrowing authority transferred from other accounts [012–4336] .....	112	105	105
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-6	-6	-6
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-47	-60	-66
1260	Appropriations, mandatory (total) .....	610	430	468
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	256	263	263
1701	Change in uncollected payments, Federal sources .....	67	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	323	263	263
1900	Budget authority (total) .....	3,232	2,528	1,879
1930	Total budgetary resources available .....	4,487	4,289	3,474
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-13	.....	.....
1941	Unexpired unobligated balance, end of year .....	1,761	1,595	968
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,023	994	545
3010	New obligations, unexpired accounts .....	2,713	2,694	2,506
3011	Obligations ("upward adjustments"), expired accounts .....	13	.....	.....
3020	Outlays (gross) .....	-2,666	-3,143	-2,462
3040	Recoveries of prior year unpaid obligations, unexpired .....	-70	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-19	.....	.....
3050	Unpaid obligations, end of year .....	994	545	589
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-175	-197	-197
3070	Change in uncollected pymts, Fed sources, unexpired .....	-67	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	45	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-197	-197	-197
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	848	797	348
3200	Obligated balance, end of year .....	797	348	392
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,622	2,098	1,411
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,246	1,718	1,239
4011	Outlays from discretionary balances .....	979	902	690
4020	Outlays, gross (total) .....	2,225	2,620	1,929
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-108	-105	-105
4033	Non-Federal sources .....	-188	-158	-158
4040	Offsets against gross budget authority and outlays (total) ....	-296	-263	-263
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-67	.....	.....
4052	Offsetting collections credited to expired accounts .....	40	.....	.....
4060	Additional offsets against budget authority only (total) .....	-27	.....	.....
4070	Budget authority, net (discretionary) .....	2,299	1,835	1,148
4080	Outlays, net (discretionary) .....	1,929	2,357	1,666
Mandatory:				
4090	Budget authority, gross .....	610	430	468
Outlays, gross:				
4100	Outlays from new mandatory authority .....	241	289	312

4101	Outlays from mandatory balances .....	200	234	221
4110	Outlays, gross (total) .....	441	523	533
4180	Budget authority, net (total) .....	2,909	2,265	1,616
4190	Outlays, net (total) .....	2,370	2,880	2,199

The Secretary of Agriculture established the Animal and Plant Health Inspection Service (APHIS) on April 2, 1972, under the authority of Reorganization Plan No. 2 of 1953 and other authorities. The Agency has a broad mission that includes protecting the health and value of American agricultural and natural resources that are vulnerable to pests and diseases as well as natural disasters; developing and advancing science-based standards with trading partners to ensure U.S. agricultural exports are protected from unjustified restrictions; regulating genetically engineered organisms; enforcing the Animal Welfare and Horse Protection Acts; and, carrying out wildlife damage management activities. APHIS performs this important work using three major areas of activity, as follows:

**Safeguarding and Emergency Preparedness/Response.**—APHIS monitors animal and plant health throughout the world and uses the information to set effective agricultural import policies to prevent the introduction of foreign animal and plant pests and diseases. Should a pest or disease enter the United States, APHIS works cooperatively with Federal, State, Tribal, industry, and other partners to rapidly diagnose them and determine if there is a need to establish new pest or disease management programs. APHIS, in conjunction with partners and stakeholders, protects the health of animal and plant resources to ensure abundant agricultural products and services for U.S. customers, and to facilitate their movement in the global marketplace to benefit rural communities and all Americans. The Agency monitors endemic pests and diseases through surveys and sampling to detect their locations and works with partners to implement controls and conduct outreach to prevent the spread of pests and diseases into non-infested parts of the country. The Agency maintains a cadre of trained professionals prepared to respond immediately to potential animal and plant health emergencies. Program personnel investigate reports of suspected presence of foreign and exotic pests and diseases and work with partners to determine an appropriate course of action, including emergency action if necessary. APHIS conducts diagnostic laboratory activities that support the Agency's animal disease and plant pest prevention, detection, control, and eradication programs. The Agency also provides and directs technology development to support animal and plant protection programs of the Agency and its co-operators at the State, Tribal, national, and international levels. APHIS provides technical and some operational assistance to States, Tribes, and local entities to reduce wildlife damage to natural and agricultural resources. As part of this mission, APHIS ensures that biotechnology-derived agricultural products do not inadvertently introduce plant pest or diseases and are available to American farmers to enhance production of food and fiber for the world.

**Safe Trade and International Technical Assistance.**—Sanitary (animal) and phytosanitary (plant) (SPS) regulations can have a significant impact on market access for the United States as an exporter of agricultural products. The Agency participates in the development of international standards. APHIS plays a central role in resolving technical trade issues to ensure the smooth and safe movement of agricultural commodities into and out of the United States. APHIS helps protect the United States from emerging animal and plant pests and diseases while meeting obligations under the World Trade Organization's SPS agreement by assisting developing countries in improving their protection systems. Finally, APHIS develops and implements programs designed to identify and reduce agricultural pest and disease threats, while they are still outside of U.S. borders, to enhance safe agricultural trade, and to strengthen emergency response preparedness.

**Animal Welfare.**—The Agency conducts regulatory activities to enforce the humane care and treatment of animals, including horses, as required by the Animal Welfare Act of 1966 as amended (7 U.S.C. 2131–2159), and the Horse Protection Act of 1970 as amended (15 U.S.C. 1821–1831). These activities include inspecting certain establishments that handle anim-

## SALARIES AND EXPENSES—Continued

als intended for research, exhibition, and sale as pets, and monitoring of certain horse shows.

APHIS' 2026 Budget request is \$1.148 billion. The Agency seeks additional funding to modernize technology at laboratories and initiate artificial intelligence technology implementation, continue response efforts to combat exotic fruit flies, and to prevent the spread of rabies and the New World Screwworm in North America.. The Budget proposes programmatic reductions to offset these higher priority efforts. The Budget continues the transition of the Agency's foreign animal disease laboratory operations from Plum Island, New York, to the new state-of-the-art National Bio and Agro-Defense Facility in Manhattan, Kansas.

## Object Classification (in millions of dollars)

Identification code 012–1600–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	544	569	497
11.3 Other than full-time permanent .....	15	15	14
11.5 Other personnel compensation .....	22	22	21
11.9 Total personnel compensation .....	581	606	532
12.1 Civilian personnel benefits .....	228	233	210
21.0 Travel and transportation of persons .....	37	30	29
22.0 Transportation of things .....	4	4	4
23.1 Rent, Communications, and Utilities .....	76	73	73
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	781	747	842
26.0 Supplies and materials .....	53	53	53
31.0 Equipment .....	34	37	41
32.0 Land and structures .....	1	1	1
41.0 Other grants, subsidies, and contributions .....	11	10	10
42.0 Other insurance claims and indemnities .....	601	595	415
99.0 Direct obligations .....	2,408	2,390	2,211
99.0 Reimbursable obligations .....	305	304	295
99.9 Total new obligations, unexpired accounts .....	2,713	2,694	2,506

## Employment Summary

Identification code 012–1600–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	6,142	6,557	5,092
2001 Reimbursable civilian full-time equivalent employment .....	1,845	1,865	1,715

## BUILDINGS AND FACILITIES

*For plans, construction, repair, preventive maintenance, environmental support, improvement, extension, alteration, and purchase of fixed equipment or facilities, as authorized by 7 U.S.C. 2250, and acquisition of land as authorized by 7 U.S.C. 2268a, \$1,000,000, to remain available until expended.*

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

## Program and Financing (in millions of dollars)

Identification code 012–1601–0–1–352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Buildings and facilities .....	2	1	1
0900 Total new obligations, unexpired accounts (object class 25.2) .....	2	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	28	27	27
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	1
1930 Total budgetary resources available .....	29	28	28
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	27	27	27
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	16	8	4

3010 New obligations, unexpired accounts .....	2	1	1
3020 Outlays (gross) .....	-10	-5	-4
3050 Unpaid obligations, end of year .....	8	4	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	16	8	4
3200 Obligated balance, end of year .....	8	4	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	1
Outlays, gross:			
4011 Outlays from discretionary balances .....	10	5	4
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	10	5	4

This account provides for plans, construction, repair, preventive maintenance, environmental support, improvement, extension, alteration, purchase of fixed equipment or facilities, and acquisition of land, as needed, for Animal and Plant Health Inspection Service (APHIS) operated facilities, which include animal quarantine stations, plant inspection stations, sterile insect rearing facilities, and laboratories.

The 2026 Budget request proposes \$1 million which would maintain funding for this account and allow the agency to address the needs of several facilities.

## Trust Funds

## MISCELLANEOUS TRUST FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–9971–0–7–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Deposits of Miscellaneous Contributed Funds, APHIS .....	13	15	15
1140 Foreign Service National Separation Liability Trust Fund, APHIS .....	1		
1199 Total current law receipts .....	14	15	15
1999 Total receipts .....	14	15	15
2000 Total: Balances and receipts .....	14	15	15
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds .....	-14	-15	-15
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 012–9971–0–7–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Miscellaneous trust funds .....	15	14	14
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	7	8
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	14	15	15
1930 Total budgetary resources available .....	22	22	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	8	9
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	5	9
3010 New obligations, unexpired accounts .....	15	14	14
3020 Outlays (gross) .....	-13	-10	-10
3050 Unpaid obligations, end of year .....	5	9	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	5	9
3200 Obligated balance, end of year .....	5	9	13



Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross .....	14	15	15
Outlays, gross:				
4100	Outlays from new mandatory authority .....	8	8	8
4101	Outlays from mandatory balances .....	5	2	2
<hr/>				
4110	Outlays, gross (total) .....	13	10	10
4180	Budget authority, net (total) .....	14	15	15
4190	Outlays, net (total) .....	13	10	10

The Animal and Plant Health Inspection Service (APHIS) provides inspection and preclearance activities for growers, exporting associations and foreign government entities. Those benefiting from the service must deposit funds into this account in advance of the service. APHIS uses the funds to cover the costs associated with inspecting and preclearing certain fruits, vegetables, flower bulbs, and other products in foreign countries before they are shipped to the United States.

#### Object Classification (in millions of dollars)

Identification code 012-9971-0-7-999		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	7	8	8
12.1	Civilian personnel benefits .....	3	3	3
13.0	Benefits for former personnel .....	2	.....	.....
21.0	Travel and transportation of persons .....	2	2	2
25.2	Other services from non-Federal sources .....	1	1	1
<hr/>				
99.9	Total new obligations, unexpired accounts .....	15	14	14

#### Employment Summary

Identification code 012-9971-0-7-999		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	37	50	50

## FOOD SAFETY AND INSPECTION SERVICE

### Federal Funds

#### FOOD SAFETY AND INSPECTION SERVICE

For necessary expenses to carry out services authorized by the Federal Meat Inspection Act, the Poultry Products Inspection Act, and the Egg Products Inspection Act, including not to exceed \$10,000 for representation allowances and for expenses pursuant to section 8 of the Act approved August 3, 1956 (7 U.S.C. 1766), \$1,205,209,000; and in addition, \$1,000,000 may be credited to this account from fees collected for the cost of laboratory accreditation as authorized by section 1327 of the Food, Agriculture, Conservation and Trade Act of 1990 (7 U.S.C. 138f): Provided, That funds provided for the Public Health Data Communication Infrastructure system shall remain available until expended.

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

#### Program and Financing (in millions of dollars)

Identification code 012-3700-0-1-554		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Salaries and expenses .....	1,186	1,214	1,205
0801	Salaries and Expenses (Reimbursable) .....	252	238	234
<hr/>				
0900	Total new obligations, unexpired accounts .....	1,438	1,452	1,439
<hr/>				
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	54	56	48
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	54	56	.....
1021	Recoveries of prior year unpaid obligations .....	4	.....	.....
<hr/>				
1070	Unobligated balance (total) .....	58	56	48
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	1,191	1,214	1,205
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	244	230	230
1701	Change in uncollected payments, Federal sources .....	1	.....	.....
<hr/>				
1750	Spending auth from offsetting collections, disc (total) .....	245	230	230

1900	Budget authority (total) .....	1,436	1,444	1,435
1930	Total budgetary resources available .....	1,494	1,500	1,483
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	56	48	44

#### Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	221	176	219
3010	New obligations, unexpired accounts .....	1,438	1,452	1,439
3011	Obligations ("upward adjustments"), expired accounts .....	3	.....	.....
3020	Outlays (gross) .....	-1,475	-1,409	-1,439
3040	Recoveries of prior year unpaid obligations, unexpired .....	-4	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-7	.....	.....
<hr/>				
3050	Unpaid obligations, end of year .....	176	219	219
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-42	-39	-39
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	4	.....	.....
<hr/>				
3090	Uncollected pymts, Fed sources, end of year .....	-39	-39	-39
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	179	137	180
3200	Obligated balance, end of year .....	137	180	180

#### Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	1,436	1,444	1,435
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,290	1,233	1,224
4011	Outlays from discretionary balances .....	185	176	215
<hr/>				
4020	Outlays, gross (total) .....	1,475	1,409	1,439
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-21	-1	.....
4033	Non-Federal sources .....	-227	-230	-230
<hr/>				
4040	Offsets against gross budget authority and outlays (total) ....	-248	-231	-230
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
4052	Offsetting collections credited to expired accounts .....	4	1	.....
<hr/>				
4060	Additional offsets against budget authority only (total) .....	3	1	.....
<hr/>				
4070	Budget authority, net (discretionary) .....	1,191	1,214	1,205
4080	Outlays, net (discretionary) .....	1,227	1,178	1,209
4180	Budget authority, net (total) .....	1,191	1,214	1,205
4190	Outlays, net (total) .....	1,227	1,178	1,209

#### Memorandum (non-add) entries:

5090	Unexpired unavailable balance, SOY: Offsetting collections .....	2	2	2
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	2	2	2

The primary objective of the Food Safety and Inspection Service (FSIS) is to ensure that meat, poultry, and egg products are safe, wholesome, and accurately labeled and packaged, as required by the Federal Meat Inspection Act, the Poultry Products Inspection Act, and the Egg Products Inspection Act. In carrying out this mission, FSIS oversight responsibility covers a significant percentage of American spending on food. Providing adequate resources for Federal food safety agencies is a priority of the Administration. The 2026 Budget proposes \$1.205 billion for inspection of meat, poultry and egg products. With these funds, FSIS will fully support all Federal, in-plant and other frontline personnel and the Federal share of State inspection programs, and continue to improve its data infrastructure and modernize its scientific approach to food safety. FSIS also enforces the Humane Methods of Slaughter Act (HMSA) through the program, which requires that all livestock at Federally-inspected establishments be handled and slaughtered in a humane way.

#### FEDERALLY-FUNDED INSPECTION ACTIVITIES

	2024 actual	2025 est.	2026 est.
FEDERALLY INSPECTED ESTABLISHMENTS:			
Slaughter only Establishments .....	11	11	11
Processing only Establishments .....	4,589	4,600	4,600
Combination Slaughter and Processing Establishments .....	1,314	1,400	1,400
Import Establishments .....	183	190	190
Egg Plants .....	75	80	80
Other Establishments .....	752	800	800
FEDERALLY INSPECTED and PASSED PRODUCTION:			
Meat Slaughter (headcount in millions) .....	161	162	162
Poultry Slaughter (carcasses in billions) .....	9.8	9.9	9.9

FOOD SAFETY AND INSPECTION SERVICE—Continued  
FEDERALLY-FUNDED INSPECTION ACTIVITIES—Continued

Egg Products (billions of pounds) .....	2,643	2,700	2,700
IMPORT/EXPORT ACTIVITY (millions of pounds):			
Meat and Poultry Imported .....	4,923	5,000	5,000
Meat and Poultry Exported .....	18,315	19,000	19,000
STATES AND TERRITORIES with COOPERATIVE PROGRAMS:			
Intrastate Inspection <sup>1</sup> (number of states) .....	29	30	30
Number of Slaughter and/or Processing Plants (excludes exempt plants) .....	1,329	1,400	1,400
Talmadge-Aiken Inspection (number of states) .....	9	9	9
Number of Talmadge-Aiken establishments <sup>2</sup> .....	372	380	380
COMPLIANCE ACTIVITIES:			
Investigations and Surveillance Activities .....	12,213	13,281	13,281
Enforcement Actions Completed .....	1,574	1,600	1,625
LABORATORY SAMPLING:			
Microbiology (Samples Analyzed) .....	125,405	100,000	100,000
Microbiology (Tests Performed) .....	344,029	290,000	290,000
Microbiology (Analytes Analyzed) .....	854,995	856,000	856,000
Chemistry (Samples Analyzed) .....	11,896	11,000	11,000
Chemistry (Tests Performed) .....	22,145	21,000	21,000
Chemistry (Analytes Analyzed) .....	1,807,490	1,771,000	1,771,000
Pathology Samples (Samples Analyzed) .....	2,884	3,000	3,000
CONSUMER EDUCATION and PUBLIC OUTREACH:			
Meat and Poultry Hotline Calls Received .....	8,752	9,014	9,284
Website Visits .....	19,676,692	20,070,226	20,270,928
Electronic Messages Received .....	1,654	1,703	1,754
Publications Distributed .....	196,388	202,279	208,374
E-mail Alert Service Subscribers .....	3,721,349	3,832,989	3,947,978
EPIDEMIOLOGICAL INVESTIGATIONS:			
Cooperative Efforts with State and Public Health Offices .....	6	6 (0–23)	6 (0–29)
Illnesses Reported and Treated <sup>3</sup> .....		104	104
	103	(0–700)	(0–1000)

1 States with cooperative agreements which are operating programs.

2 These establishments are included in the counts of Federally inspected establishments.

3 Data must be collected over a number of years to chart national trends and estimate the incidence of foodborne illness and treatment.

## Object Classification (in millions of dollars)

Identification code 012–3700–0–1–554	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	611	625	611
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	57	60	57
11.9 Total personnel compensation .....	670	687	670
12.1 Civilian personnel benefits .....	301	308	300
13.0 Benefits for former personnel .....		1	1
21.0 Travel and transportation of persons .....	33	33	33
22.0 Transportation of things .....	4	4	4
23.1 Rental payments to GSA .....	5	8	10
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
24.0 Printing and reproduction .....			1
25.2 Other services from non-Federal sources .....	30	29	27
25.3 Other goods and services from Federal sources .....	61	65	65
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....	11	11	11
31.0 Equipment .....	3	3	3
41.0 Grants, subsidies, and contributions .....	65	62	77
99.0 Direct obligations .....	1,186	1,214	1,205
99.0 Reimbursable obligations .....	252	238	234
99.9 Total new obligations, unexpired accounts .....	1,438	1,452	1,439

## Employment Summary

Identification code 012–3700–0–1–554	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	8,207	8,110	8,000
2001 Reimbursable civilian full-time equivalent employment .....	24	26	26

## Trust Funds

## EXPENSES AND REFUNDS, INSPECTION AND GRADING OF FARM PRODUCTS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8137–0–7–352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2		

0198 Reconciliation adjustment .....	-2		
0199 Balance, start of year .....			
Receipts:			
Current law:			
1130 Deposits of Fees, Inspection and Grading of Farm Products, Food Safety and Quality Service .....	18	18	18
2000 Total: Balances and receipts .....	18	18	18
Appropriations:			
Current law:			
2101 Expenses and Refunds, Inspection and Grading of Farm Products .....	-18	-18	-18
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 012–8137–0–7–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Expenses and refunds, inspection and grading of farm products .....	19	18	18
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	5	5
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	18	18	18
1930 Total budgetary resources available .....	24	23	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010 New obligations, unexpired accounts .....	19	18	18
3020 Outlays (gross) .....	-19	-19	-18
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	
3200 Obligated balance, end of year .....	1		

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	18	18	18
Outlays, gross:			
4100 Outlays from new mandatory authority .....	13	18	18
4101 Outlays from mandatory balances .....	6	1	
4110 Outlays, gross (total) .....	19	19	18
4180 Budget authority, net (total) .....	18	18	18
4190 Outlays, net (total) .....	19	19	18

Under authority of the Agricultural Marketing Act of 1946, Federal meat and poultry inspection services are provided upon request and for a fee in cases where inspection is not mandated by statute. This service includes: certifying products for export beyond the requirements of export certificates; inspecting certain animals and poultry intended for human food where inspection is not required by statute, such as buffalo, rabbit, deer, and quail; and inspecting products intended for animal consumption.

## Object Classification (in millions of dollars)

Identification code 012–8137–0–7–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	7	7	7
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	10	10	10
12.1 Civilian personnel benefits .....	3	3	3
21.0 Travel and transportation of persons .....	2	2	2
25.2 Other services from non-Federal sources .....	4	3	3
99.9 Total new obligations, unexpired accounts .....	19	18	18

**Employment Summary**

Identification code 012–8137–0–7–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	82	85	85

**AGRICULTURAL MARKETING SERVICE****Federal Funds****MARKETING SERVICES**

*For necessary expenses of the Agricultural Marketing Service, \$170,936,000, of which \$1,000,000 shall be available for the purposes of section 779 of division A of Public Law 117–103: Provided, That this appropriation shall be available pursuant to law (7 U.S.C. 2250) for the alteration and repair of buildings and improvements, but the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building.*

*Fees may be collected for the cost of standardization activities, as established by regulation pursuant to law (31 U.S.C. 9701), except for the cost of activities relating to the development or maintenance of grain standards under the United States Grain Standards Act, 7 U.S.C. 71 et seq.*

**LIMITATION ON ADMINISTRATIVE EXPENSES**

*Not to exceed \$62,596,000 (from fees collected) shall be obligated during the current fiscal year for administrative expenses: Provided, That if crop size is understated and/or other uncontrollable events occur, the agency may exceed this limitation by up to 10 percent with notification to the Committees on Appropriations of both Houses of Congress.*

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

**Program and Financing (in millions of dollars)**

Identification code 012–2500–0–1–352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Market news service .....	43	43	35
0002 Inspection and standardization .....	8	8	8
0003 Market protection and promotion .....	45	45	45
0004 Transportation and market development .....	5	10	6
0005 National Bioengineered Food Disclosure Standard .....	2	2	2
0006 Packers and Stockyards .....	30	31	24
0007 Grain Regulatory .....	19	19	19
0008 U.S. Warehouse Act .....	10	11	10
0009 International Food Procurement .....	9	9	.....
0010 Dairy Business Innovation Centers .....	26	15	8
0011 ACER Access and Development .....	6	6	.....
0012 GSA Rent & DHS Security .....	5	4	4
0013 Hemp Production .....	13	14	13
0014 Farmers Market and Local Program .....	7	.....	.....
0015 Microgrants for Food Security .....	5	.....	.....
0016 Cattle Contract Library .....	1	1	1
0017 Bison Production and Marketing .....	.....	2	2
0091 Direct program activities, subtotal .....	234	220	177
0688 Supplemental Funding .....	1,016	53	19
0689 Farm Bill Funding .....	32	57	33
0691 Direct program activities, subtotal .....	1,048	110	52
0799 Total direct obligations .....	1,282	330	229
0801 Marketing Services (Reimbursable) .....	158	158	127
0900 Total new obligations, unexpired accounts .....	1,440	488	356

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1,212	1,804	1,123
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	47	26	.....
1021 Recoveries of prior year unpaid obligations .....	23	.....	.....
1070 Unobligated balance (total) .....	1,235	1,804	1,123
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	225	225	171
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-20
1160 Appropriation, discretionary (total) .....	225	225	151
<b>Appropriations, mandatory:</b>			
1220 Appropriations transferred to other acct [012–1600] .....	.....	-563	.....

1222 Exercised borrowing authority transferred from other accounts [012–4336] .....	1,738	36	36
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-99	-2	-2
1260 Appropriations, mandatory (total) .....	1,639	-529	34
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	109	113	113
1701 Change in uncollected payments, Federal sources .....	53	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	162	113	113
1900 Budget authority (total) .....	2,026	-191	298
1930 Total budgetary resources available .....	3,261	1,613	1,421
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-17	-2	-3
1941 Unexpired unobligated balance, end of year .....	1,804	1,123	1,062

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,365	1,165	736
3010 New obligations, unexpired accounts .....	1,440	488	356
3011 Obligations ("upward adjustments"), expired accounts .....	7	6	4
3020 Outlays (gross) .....	-1,619	-326	-343
3040 Recoveries of prior year unpaid obligations, unexpired .....	-23	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-5	-597	-5
3050 Unpaid obligations, end of year .....	1,165	736	748
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-74	-101	-101
3070 Change in uncollected pymts, Fed sources, unexpired .....	-53	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	26	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-101	-101	-101
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1,291	1,064	635
3200 Obligated balance, end of year .....	1,064	635	647

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	387	338	264
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	246	235	179
4011 Outlays from discretionary balances .....	128	16	90
4020 Outlays, gross (total) .....	374	251	269
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-89	-69	-69
4031 Interest on Federal securities .....	-1	.....	.....
4033 Non-Federal sources .....	-46	-44	-44
4040 Offsets against gross budget authority and outlays (total) ....	-136	-113	-113
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-53	.....	.....
4052 Offsetting collections credited to expired accounts .....	27	.....	.....
4060 Additional offsets against budget authority only (total) .....	-26	.....	.....
4070 Budget authority, net (discretionary) .....	225	225	151
4080 Outlays, net (discretionary) .....	238	138	156
<b>Mandatory:</b>			
4090 Budget authority, gross .....	1,639	-529	34
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	1	12	12
4101 Outlays from mandatory balances .....	1,244	63	62
4110 Outlays, gross (total) .....	1,245	75	74
4180 Budget authority, net (total) .....	1,864	-304	185
4190 Outlays, net (total) .....	1,483	213	230

The 2026 Budget requests roughly \$151 million net for the Agricultural Marketing Service (AMS) Marketing Services account which includes \$20 million of cancelled unobligated balances. The following Marketing Services activities assist producers and handlers of agricultural commodities by providing a variety of marketing-related services. These services continue to become more complex as the volume of agricultural commodities increases, as greater numbers of new processed commodities are developed, and as the agricultural market structure undergoes extensive changes. Marketing changes include increased concentration in food retailing, direct buying, decentralization of processing, growth of interregional competition, vertical integration, and contract farming. The activities include:

**Market News Service.**—The market news program provides the agricultural community with information pertaining to the movement of agricultural products. This nationwide service provides daily reports on the supply,

## MARKETING SERVICES—Continued

demand, and price of nearly 1,000 commodities on domestic and foreign markets.

**Grain Regulatory Program.**—This program promotes and enforces the accurate and uniform application of the U.S. Grain Standards Act; identifies, evaluates, and implements new or improved techniques for measuring grain quality; and establishes and updates testing and grading standards to facilitate the marketing of U.S. grain, oilseeds, and related products.

**Hemp Production Program.**—This program provides a national regulatory framework for commercial production of industrial hemp in the U.S. through regulations and guidance. In addition to those regulated under USDA plans, USDA approves state and Tribal nation plans to provide licensing services, technical assistance, compliance, and program management support.

**National Bioengineered Food Disclosure Standard.**—Public Law 114–216 charges AMS with developing a national mandatory system for disclosing the presence of bioengineered material. This will increase consumers' confidence and understanding of the foods they buy, and avoid uncertainty for food companies and farmers.

**Cattle Contract Library.**—AMS was directed in 2022 to create a Cattle Contract Library Pilot Program to increase market transparency for cattle producers. This ensures complete reporting of contractual information and volumes purchased against the contracts, including: supplemental information on cattle requirements; associated schedules of premiums and discounts; delivery and transportation terms and payments; appendices and agreements of financing, risk-sharing, profit sharing; or other financial arrangements associated with such contracts, whenever new contracts are offered, or existing contracts are updated. The Budget requests \$1 million.

**Farmer Seed Liaison Program.**—This program enhances transparency, reduces confusion, and otherwise helps farmers, small and mid-sized seed businesses and plant breeders successfully navigate a complex seed system, grounded in the authorities and policy priorities as set forth in the Agricultural Marketing Act, the Plant Variety Protection Act, the Federal Seed Act, Executive Order 14036 Promoting Competition in Americas Economy and Executive Order 14017 Americas Supply Chains. The Budget does not request funding for this program.

**Inspection, Grading and Standardization.**—Nationally uniform standards of quality for agricultural products are established and applied to specific lots of products to: promote confidence between buyers and sellers; reduce hazards in marketing due to misunderstandings and disputes arising from the use of nonstandard descriptions; and encourage better preparation of uniform quality products for market. AMS grades cotton, fresh fruits and vegetables, processed fruits and vegetables, poultry, eggs, livestock and meat, dairy products, and tobacco.

## FEDERALLYFUNDED INSPECTION AND MARKETING ACTIVITIES

	2024 actual	2025 est.	2026 est.
Percent of firms complying with EPIA and the Shell Egg Surveillance program .....	97%	97%	97%

**Market Protection and Promotion.**—The Budget requests approximately \$45 million to support AMS Market Protection and Promotion activities, including: 1) the Federal Seed Act; 2) the Pesticide Data Program; 3) Country of Origin Labeling; and 4) the National Organic Program. N67 Federal seed inspectors conduct tests on seed samples to help ensure truthful labeling of agricultural and vegetable seeds sold in interstate commerce. The Pesticide Data program develops comprehensive, statistically defensible information on pesticide residues in food to improve government dietary risk procedures. Country of Origin Labeling reviews and verifies that retailers are notifying their customers of the country of origin of certain foods as specified in the law. The National Organic Program develops national standards for organically-produced agricultural products, assuring consumers that products with the USDA organic seal meet consistent, uniform standards. Finally, industry-funded research and promotion programs are designed to improve the competitive position and expand

markets for a variety of agricultural commodities. Currently, 22 research and promotion programs (also referred to as "check-off" programs), are operated by commodity groups to pool resources for advertising campaigns, market research, new product development, and consumer education. Combined, over \$1 billion in resources are available for the industry to self-fund their highest priorities, which should reduce the burden on taxpayers to fund industry-specific research and promotion activities.

**Transportation and Market Development.**—This program is designed to enhance the marketing of domestic agricultural commodities by conducting research into more efficient marketing methods and by providing technical assistance to those interested in improving their food distribution facilities, and by helping to ensure that the Nation's transportation systems will adequately serve the needs of agriculture and rural areas of the United States. The Budget requests \$6.0 million for this program.

**Packers and Stockyards.**—This program promotes fair business practices, financial integrity, and competitive environments to market livestock, meat, and poultry. Through its oversight activities, including monitoring programs, reviews, and investigations, the Program fosters fair competition, provides payment protection, and guards against deceptive and fraudulent trade practices that affect the movement and price of meat animals and their products. The Program enforces the Packers and Stockyards (P&S) Act, which prohibits unfair, deceptive, and unjust discriminatory practices by market agencies, dealers, stockyards, packers, swine contractors, and live poultry dealers in the livestock, meat packing, and poultry industries. The P&S Act provides an important safety net for livestock producers and poultry growers in rural America. The Program also issues licenses and conducts routine and ongoing regulatory inspections and audits to assess whether subject entities are operating in compliance with the Act, and conducts investigations of potential P&S Act violations identified by either industry complaints or previous regulatory inspections.

**U.S. Warehouse Act Program.**—USDA supports the efficient use of commercial facilities in the storage of Commodity Credit Corporation-owned commodities, and administers the U.S. Warehouse Act (USWA) and certain provisions of the Commodity Credit Corporation (CCC) Charter Act. Its mission is to oversee the formulation of national policies and procedures to administer a nationwide warehousing system, establish posted county prices for major farm program commodities, and manage CCC commodity inventories and cotton economic assistance programs.

**GSA Rent & DHS Security.**—The Budget requests just over \$4 million to cover the appropriated portion of rent cost and security personnel.

## Object Classification (in millions of dollars)

Identification code 012–2500–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	64	65	40
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	3	3	2
11.9 Total personnel compensation .....	68	69	43
12.1 Civilian personnel benefits .....	26	26	17
21.0 Travel and transportation of persons .....	3	3	2
22.0 Transportation of things .....	2	2	1
23.1 Rental payments to GSA .....	4	4	2
23.3 Communications, utilities, and miscellaneous charges .....	1	1	2
25.2 Other services from non-Federal sources .....	154	32	11
25.4 Operation and maintenance of facilities .....	10	8	7
25.5 Research and development contracts .....	117	51	40
25.7 Operation and maintenance of equipment .....	5	5	4
26.0 Supplies and materials .....	824	102	77
31.0 Equipment .....	2	2	2
41.0 Grants, subsidies, and contributions .....	66	25	21
99.0 Direct obligations .....	1,282	330	229
99.0 Reimbursable obligations .....	158	158	127
99.9 Total new obligations, unexpired accounts .....	1,440	488	356

## Employment Summary

Identification code 012–2500–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	735	735	624
2001 Reimbursable civilian full-time equivalent employment .....	347	347	279

## PAYMENTS TO STATES AND POSSESSIONS

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

## Program and Financing (in millions of dollars)

Identification code 012–2501–0–1–352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments to states and possessions .....	1	1	.....
0002 Specialty Crop Block Grants .....	75	75	75
0004 Specialty Crop Block Grants, Multi-State .....	11	5	5
0900 Total new obligations, unexpired accounts .....	87	81	80
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	5	5
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	.....	.....
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	11	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	.....
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336] .....	85	85	85
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-5	-5	-5
1260 Appropriations, mandatory (total) .....	80	80	80
1900 Budget authority (total) .....	81	81	80
1930 Total budgetary resources available .....	92	86	85
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	282	262	249
3010 New obligations, unexpired accounts .....	87	81	80
3011 Obligations ("upward adjustments"), expired accounts .....	.....	1	1
3020 Outlays (gross) .....	-102	-95	-97
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-4	.....	.....
3050 Unpaid obligations, end of year .....	262	249	233
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	282	262	249
3200 Obligated balance, end of year .....	262	249	233
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	2	.....	.....
Mandatory:			
4090 Budget authority, gross .....	80	80	80
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	21	21
4101 Outlays from mandatory balances .....	100	74	76
4110 Outlays, gross (total) .....	100	95	97
4180 Budget authority, net (total) .....	81	81	80
4190 Outlays, net (total) .....	102	95	97

## Object Classification (in millions of dollars)

Identification code 012–2501–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	3	2	1
41.0 Grants, subsidies, and contributions .....	84	79	79
99.9 Total new obligations, unexpired accounts .....	87	81	80

## LIMITATION ON INSPECTION AND WEIGHING SERVICES EXPENSES

*Not to exceed \$55,000,000 (from fees collected) shall be obligated during the current fiscal year for inspection and weighing services: Provided, That if grain export activities require additional supervision and oversight, or other uncontrollable factors occur, this limitation may be exceeded by up to 10 percent with notification to the Committees on Appropriations of both Houses of Congress.*

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

## Program and Financing (in millions of dollars)

Identification code 012–4050–0–3–352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Limitation on inspection and weighing services .....	35	55	55
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	5	5
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-2	.....	.....
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	2	5	5
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected [Inspection and Weighing Services] .....	38	55	55
1802 Offsetting collections (previously unavailable) .....	2	2	2
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-2	-2	-2
1850 Spending auth from offsetting collections, mand (total) .....	38	55	55
1930 Total budgetary resources available .....	40	60	60
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	2	.....
3010 New obligations, unexpired accounts .....	35	55	55
3020 Outlays (gross) .....	-37	-57	-55
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	2	.....	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-5	-5
3090 Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	-3	-5
3200 Obligated balance, end of year .....	-3	-5	-5
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	38	55	55
Outlays, gross:			
4100 Outlays from new mandatory authority .....	35	55	55
4101 Outlays from mandatory balances .....	2	2	.....
4110 Outlays, gross (total) .....	37	57	55
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-38	-55	-55
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-1	2	.....
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	2	2	2
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	2	2	2

The Budget does not request funding for Federal-State Marketing Improvement Program grants, which are made on a matching fund basis to State departments of agriculture to carry out specifically approved programs.

AMS provides a uniform system for the inspection and weighing of grain and related products for marketing and trade purposes. Services provided

**LIMITATION ON INSPECTION AND WEIGHING SERVICES EXPENSES—Continued**

under this system accurately and consistently describe the quality and quantity of grain and are partially financed through a fee-supported revolving fund. Fee-supported programs include direct services, supervision activities and administrative functions. Direct services include official grain inspection and weighing by AMS employees at certain export ports as well as the inspection of U.S. grain shipped through Canada. AMS supervises the inspection and weighing activities performed by its own employees. AMS also supervises 42 official private and state agencies: 32 official private agencies and six official state agencies that are designated to provide official inspection and/or weighing services in domestic and export (international containers and land based carriers to Canada and Mexico) markets; three official state agencies that are delegated to provide mandatory official export inspection and weighing services and designated to provide official domestic inspection and weighing services within the state; and one official state agency that is delegated to provide mandatory official export inspection and weighing services within the state. AMS provides an appeal service of original grain inspections and a registration system for the grain exporting firms. Through support from user fees, AMS conducts a railroad track scale testing program. In addition, AMS provides grading services, on request, for rice, graded commodities, and processed products under the authority of the Agricultural Marketing Act of 1946.

	2024 actual	2025 est.	2026 est.
Export standardized grain inspected and/or weighed (million metric tons):			
By Federal personnel .....	66.1	66.0	66.0
By delegated states/official agencies .....	59.6	60.0	60.0
Quantity of standardized grain inspected (official inspections) domestically (million metric tons) .....	290.4	290.0	290.0

#### Object Classification (in millions of dollars)

Identification code 012-4050-0-3-352	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	19	19	16
11.5 Other personnel compensation .....	7	8	7
11.9 Total personnel compensation .....	26	27	23
12.1 Civilian personnel benefits .....	9	9	9
21.0 Travel and transportation of persons .....		1	1
23.3 Communications, utilities, and miscellaneous charges .....		1	1
25.2 Other services from non-Federal sources .....		16	20
26.0 Supplies and materials .....		1	1
99.9 Total new obligations, unexpired accounts .....	35	55	55

#### Employment Summary

Identification code 012-4050-0-3-352	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	380	380	315

### PERISHABLE AGRICULTURAL COMMODITIES ACT FUND

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-5070-0-2-352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	1
Receipts:			
Current law:			
1110 License Fees and Defaults, Perishable Agricultural Commodities Act Fund .....	11	12	12
1140 Earnings on Investments, Perishable Agricultural Commodities Act Fund .....	1		
1199 Total current law receipts .....	12	12	12
1999 Total receipts .....	12	12	12
2000 Total: Balances and receipts .....	13	13	13
Appropriations:			
Current law:			
2101 Perishable Agricultural Commodities Act Fund .....	-12	-12	-12
2103 Perishable Agricultural Commodities Act Fund .....	-1	-1	-1

2132 Perishable Agricultural Commodities Act Fund .....	1	1	1
2199 Total current law appropriations .....	-12	-12	-12
2999 Total appropriations .....	-12	-12	-12
5099 Balance, end of year .....	1	1	1

#### Program and Financing (in millions of dollars)

Identification code 012-5070-0-2-352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Perishable Agricultural Commodities Act .....	12	13	13
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	19	19	18
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	12	12	12
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	12	12	12
1930 Total budgetary resources available .....	31	31	30
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	19	18	17

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1		4
3010 New obligations, unexpired accounts .....	12	13	13
3020 Outlays (gross) .....	-13	-9	-15
3050 Unpaid obligations, end of year .....		4	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1		4
3200 Obligated balance, end of year .....		4	2

#### Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	12	12	12
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	9	9
4101 Outlays from mandatory balances .....	10		6
4110 Outlays, gross (total) .....	13	9	15
4180 Budget authority, net (total) .....	12	12	12
4190 Outlays, net (total) .....	13	9	15

License fees are deposited in this special fund and are used to meet the costs of administering the Perishable Agricultural Commodities and the Produce Agency Acts (7 U.S.C. 491-497, 499a-499s).

The Perishable Agricultural Commodities Act (PACA) establishes a code of fair trading practices covering the marketing of fresh and frozen fruits and vegetables in interstate and foreign commerce. The PACA protects growers, shippers, distributors, retailers, and others who deal in those commodities by prohibiting unfair and fraudulent practices. In general, individuals and companies operating in the produce industry who meet certain requirements must be licensed under the PACA. PACA investigates complaints of violations of the Act through: a) informal agreements between the two publication of the facts; b) formal decisions involving payment of reparation awards; c) suspension or revocation of license and/or publication of the facts; or d) monetary penalty in lieu of license suspension or revocation.

PACA requires that purchasers maintain trust assets on hand to meet their obligations to fruit and vegetable suppliers. The trust automatically goes into effect when the buyer receives the goods but produce sellers must notify their customers in writing of their intent to preserve their trust rights. The Act provides permanent authority to the Secretary of Agriculture to set license and reparation complaint filing fees.

#### PERISHABLE AGRICULTURAL COMMODITIES ACT ACTIVITIES

	2024 actual	2025 est.	2026 est.
Percentage of informal reparation complaints completed within time frame goal .....	90%	90%	90%

**Object Classification** (in millions of dollars)

Identification code 012–5070–0–2–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	8	8	8
12.1 Civilian personnel benefits .....	2	2	2
25.3 Other goods and services from Federal sources .....	2	3	3
99.9 Total new obligations, unexpired accounts .....	12	13	13

**Employment Summary**

Identification code 012–5070–0–2–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	56	56	47

**FUNDS FOR STRENGTHENING MARKETS, INCOME, AND SUPPLY (SECTION 32)**

(INCLUDING TRANSFERS OF FUNDS)

*Funds available under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c), shall be used only for commodity program expenses as authorized therein, and other related operating expenses, except for: (1) transfers to the Department of Commerce as authorized by the Fish and Wildlife Act of 1956 (16 U.S.C. 742a et seq.); (2) transfers otherwise provided in this Act; and (3) not more than \$23,880,000 for formulation and administration of marketing agreements and orders pursuant to the Agricultural Marketing Agreement Act of 1937 and the Agricultural Act of 1961 (Public Law 87–128).*

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

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 012–5209–0–2–605	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	52,164	45,962	48,060
0198 Reconciliation adjustment .....	-2		
0199 Balance, start of year .....	52,162	45,962	48,060
Receipts:			
Current law:			
1110 30 Percent of Customs Duties, Funds for Strengthening Markets, Income and Supply (section 32) .....	24,520	26,410	26,462
1140 General Fund Payment, Funds for Strengthening Markets, Income, and Supply (section 32) .....		1	1
1199 Total current law receipts .....	24,520	26,411	26,463
1999 Total receipts .....	24,520	26,411	26,463
2000 Total: Balances and receipts .....	76,682	72,373	74,523
Appropriations:			
Current law:			
2101 Funds for Strengthening Markets, Income, and Supply (section 32) .....	-30,801	-24,447	-25,209
2103 Funds for Strengthening Markets, Income, and Supply (section 32) .....	-4	-1	-49
2132 Funds for Strengthening Markets, Income, and Supply (section 32) .....	83	86	88
2135 Funds for Strengthening Markets, Income, and Supply (section 32) .....	3		
2135 Funds for Strengthening Markets, Income, and Supply (section 32) .....		49	
2199 Total current law appropriations .....	-30,719	-24,313	-25,170
2999 Total appropriations .....	-30,719	-24,313	-25,170
5098 Reconciliation adjustment .....	-1		
5099 Balance, end of year .....	45,962	48,060	49,353

**Program and Financing** (in millions of dollars)

Identification code 012–5209–0–2–605	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Child nutrition program purchases .....	485	485	485
0004 State option contract .....		5	5
0005 Removal of defective commodities .....	1	2	3
0006 Disaster Relief .....		5	5
0007 2008 Farm Bill Specialty Crop Purchases .....	781	1,114	941
0091 Subtotal, Commodity program payments .....	1,267	1,611	1,439

0101 Administrative expenses .....	57	59	65
0192 Total direct program .....	1,324	1,670	1,504
0799 Total direct obligations .....	1,324	1,670	1,504
0811 Funds for Strengthening Markets, Income, and Supply (section 32) (Reimbursable) .....	7		
0900 Total new obligations, unexpired accounts .....	1,331	1,670	1,504

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	229	301	1
1021 Recoveries of prior year unpaid obligations .....	34		
1070 Unobligated balance (total) .....	263	301	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	30,801	24,447	25,209
1203 Appropriation (previously unavailable)(special or trust) ....	4	1	49
1220 Transferred to Food and Nutrition Service [012–3539] .....	-28,980	-22,598	-23,252
1220 Transferred to Department of Commerce [013–5139] .....	-377	-345	-414
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-83	-86	-88
1235 Appropriations precluded from obligation (special or trust) .....	-3		
1235 Appropriations precluded from obligation (special or trust) Temp CHIMP .....		-49	
1260 Appropriations, mandatory (total) .....	1,362	1,370	1,504
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	6		
1801 Change in uncollected payments, Federal sources .....	1		
1850 Spending auth from offsetting collections, mand (total) .....	7		
1900 Budget authority (total) .....	1,369	1,370	1,504
1930 Total budgetary resources available .....	1,632	1,671	1,505
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	301	1	1

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	686	442	860
3010 New obligations, unexpired accounts .....	1,331	1,670	1,504
3020 Outlays (gross) .....	-1,541	-1,252	-1,550
3040 Recoveries of prior year unpaid obligations, unexpired .....	-34		
3050 Unpaid obligations, end of year .....	442	860	814
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090 Uncollected pymts, Fed sources, end of year .....	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	684	439	857
3200 Obligated balance, end of year .....	439	857	811

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	1,369	1,370	1,504
Outlays, gross:			
4100 Outlays from new mandatory authority .....	744	951	1,046
4101 Outlays from mandatory balances .....	797	301	504
4110 Outlays, gross (total) .....	1,541	1,252	1,550
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources: .....	-6		
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4160 Budget authority, net (mandatory) .....	1,362	1,370	1,504
4170 Outlays, net (mandatory) .....	1,535	1,252	1,550
4180 Budget authority, net (total) .....	1,362	1,370	1,504
4190 Outlays, net (total) .....	1,535	1,252	1,550

*Funds for Strengthening Markets, Income, and Supply (Section 32) Program.*—The Agriculture Appropriations Act of 1935 (7 U.S.C. 612c) established the Section 32 program. The purpose of the program is three-fold: to encourage the exportation of agricultural commodities and products, to encourage domestic consumption of agricultural products by diverting them, and to reestablish farmers' purchasing power by making payments in connection with the normal production of any agricultural commodity for domestic consumption. There is also a requirement that the funds available under Section 32 shall be principally devoted to perishable agricultural commodities (e.g., fruits and vegetables). Program funds are used

FUNDS FOR STRENGTHENING MARKETS, INCOME, AND SUPPLY (SECTION 32)—Continued in support of the three primary purposes specified in the program's authorizing legislation. Funds may be used to stabilize market conditions through purchasing surplus commodities which are in turn, distributed to nutrition assistance programs. A General Provision in this Budget proposes that carryover funds, with certain limitations, may be used to make direct payments under clause 3 of the authorizing legislation. Program funds are also used to purchase commodities that are distributed to schools as part of Child Nutrition Programs entitlements. Furthermore, the majority of these funds are transferred to the Food and Nutrition Service for commodity purchases under section 6 of the National School Lunch Act and other authorities specified in the Child Nutrition Programs statutes.

**Marketing Agreements & Orders Program (MA&O).**—MA&O programs are authorized by the Agricultural Marketing Agreement Act of 1937 ("AMAA"), as amended, 7 U.S.C. 60127; 67174. MA&O are binding on industry segments and regulate the marketing and handling of dairy products, fruits, vegetables, and specialty crops. The Orders are administered locally by marketing order committees and market administrators whose costs are funded through assessments on regulated handlers. Funds from Section 32 pay for the Federal costs of overseeing the MA&O program. Some costs are funded through assessments on regulated handlers.

#### Object Classification (in millions of dollars)

Identification code 012–5209–0–2–605	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	18	13	13
12.1 Civilian personnel benefits .....	6	5	5
21.0 Travel and transportation of persons .....	1	1	1
22.0 Transportation of things .....	3	1	1
25.2 Other services from non-Federal sources .....	16	16	16
25.3 Other goods and services from Federal sources .....	21	21	21
26.0 Supplies and materials: Grants of commodities to States .....	1,259	1,613	1,447
99.0 Direct obligations .....	1,324	1,670	1,504
99.0 Reimbursable obligations .....	7		
99.9 Total new obligations, unexpired accounts .....	1,331	1,670	1,504

#### Employment Summary

Identification code 012–5209–0–2–605	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	136	125	113
2001 Reimbursable civilian full-time equivalent employment .....	44	42	42

#### Trust Funds

##### EXPENSES AND REFUNDS, INSPECTION AND GRADING OF FARM PRODUCTS

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8015–0–7–352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Deposits of Fees, Inspection and Grading of Farm Products, AMS .....	210	223	223
1140 Interest on Investments in Public Debt Securities, AMS .....	3	1	1
1140 Payments from General Fund, Wool Research, Development, and Promotion Trust Fund .....	2		
1199 Total current law receipts .....	215	224	224
1999 Total receipts .....	215	224	224
2000 Total: Balances and receipts .....	215	224	224
Appropriations:			
Current law:			
2101 Expenses and Refunds, Inspection and Grading of Farm Products .....	-215	-224	-224
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 012–8015–0–7–352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Dairy products .....	10	11	11
0002 Specialty Crops .....	74	74	74
0003 Meat grading .....	32	30	30
0004 Poultry products .....	89	79	79
0005 Miscellaneous agricultural commodities .....	16	26	26
0006 Ware Houses .....	4	4	4
0900 Total new obligations, unexpired accounts .....	225	224	224
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	104	99	102
1021 Recoveries of prior year unpaid obligations .....	3	3	3
1070 Unobligated balance (total) .....	107	102	105
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	215	224	224
1222 Exercised borrowing authority transferred from other accounts [012–4336] .....	2		
1260 Appropriations, mandatory (total) .....	217	224	224
1930 Total budgetary resources available .....	324	326	329
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	99	102	105
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	30	31	30
3010 New obligations, unexpired accounts .....	225	224	224
3020 Outlays (gross) .....	-221	-222	-224
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-3	-3
3050 Unpaid obligations, end of year .....	31	30	27
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	30	31	30
3200 Obligated balance, end of year .....	31	30	27
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	217	224	224
Outlays, gross:			
4100 Outlays from new mandatory authority .....	116	157	157
4101 Outlays from mandatory balances .....	105	65	67
4110 Outlays, gross (total) .....	221	222	224
4180 Budget authority, net (total) .....	217	224	224
4190 Outlays, net (total) .....	221	222	224

**Expenses and refunds, inspection and grading of farm products.**—AMS' commodity grading programs provide grading, examination, and certification services for a wide variety of fresh and processed food commodities using Federally-approved grade standards and purchase specifications. Commodities graded include poultry, livestock, meat, dairy products, and fresh and processed fruits and vegetables. These programs use official grade standards which reflect the relative quality of a particular food commodity based on laboratory testing and characteristics such as taste, color, weight, and physical condition. Producers voluntarily request grading and certification services which are provided on a fee-for-service basis.

#### Object Classification (in millions of dollars)

Identification code 012–8015–0–7–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	109	109	109
11.3 Other than full-time permanent .....	3	3	3
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	113	113	113
12.1 Civilian personnel benefits .....	47	47	47
13.0 Benefits for former personnel .....	1	1	1
21.0 Travel and transportation of persons .....	11	10	10
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	5	5	5
25.2 Other services from non-Federal sources .....	30	30	30
25.3 Other goods and services from Federal sources .....	11	11	11
25.7 Operation and maintenance of equipment .....	1	1	1



26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	1	1	1
41.0	Grants, subsidies, and contributions .....	3	3	3
99.9	Total new obligations, unexpired accounts .....	225	224	224

**Employment Summary**

Identification code 012-8015-0-7-352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,337	1,337	1,073

**MILK MARKET ORDERS ASSESSMENT FUND****Program and Financing** (in millions of dollars)

Identification code 012-8412-0-8-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Administration .....	60	67	72
0802 Marketing service .....	8	11	12
0900 Total new obligations, unexpired accounts .....	68	78	84
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	68	78	84
1802 Offsetting collections (previously unavailable) .....		4	4
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....		-4	-4
1850 Spending auth from offsetting collections, mand (total) .....	68	78	84
1930 Total budgetary resources available .....	68	78	84
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	68	78	84
3020 Outlays (gross) .....	-68	-78	-84
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	68	78	84
Outlays, gross:			
4100 Outlays from new mandatory authority .....	68	78	84
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-68	-78	-84
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The Milk Market Orders Assessment Fund displays the non-Federal costs of administering Federal milk marketing orders, and includes salaries and expenses, travel, and rent for office space.

The Secretary of Agriculture is authorized by the Agricultural Marketing Agreement Act of 1937, to issue Federal Milk Marketing Orders (FMMO) establishing minimum prices which handlers are required to pay for milk purchased from producers. Section 1403 of the 2018 Farm Bill requires AMS to implement changes to these milk price formulas through the FM-MOs. Public Law 118-158, Sec. 4101 (a)(1) extended the 2018 Farm Bill to September 30, 2025. There are currently 11 Federally-sanctioned milk market orders in operation. Market administrators are appointed by the Secretary and are responsible for carrying out the terms of specific marketing orders. Their operating expenses are financed by assessments on regulated handlers and partly by deductions from producers, which are reported to the AMS.

**Object Classification** (in millions of dollars)

Identification code 012-8412-0-8-351	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	33	44	47
11.3 Other than full-time permanent .....	2	1	2
11.5 Other personnel compensation .....	3	2	2
11.9 Total personnel compensation .....	38	47	51

12.1 Civilian personnel benefits .....	13	16	17
21.0 Travel and transportation of persons .....	5	3	3
23.2 Rental payments to others .....	4	5	6
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.2 Other services from non-Federal sources .....	2	2	2
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	2	1	1
99.9 Total new obligations, unexpired accounts .....	68	78	84

**Employment Summary**

Identification code 012-8412-0-8-351	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	353	356	356

**FARM PRODUCTION AND CONSERVATION****Federal Funds****FARM PRODUCTION AND CONSERVATION BUSINESS CENTER****SALARIES AND EXPENSES****(INCLUDING TRANSFERS OF FUNDS)**

*For necessary expenses of the Farm Production and Conservation Business Center, \$214,000,000: Provided, That \$70,740,000 of amounts appropriated for the current fiscal year pursuant to section 1241(a) of the Farm Security and Rural Investment Act of 1985 (16 U.S.C. 3841(a)) shall be transferred to and merged with this account.*

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

**Program and Financing** (in millions of dollars)

Identification code 012-0180-0-1-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	303	304	285
0801 Reimbursable program activity .....	73		
0900 Total new obligations, unexpired accounts .....	376	304	285
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	244	244	214
1121 Appropriations transferred from other acct [012-1004] .....			71
1160 Appropriation, discretionary (total) .....	244	244	285
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [012-1004] .....	60	60	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	8	2	
1701 Change in uncollected payments, Federal sources .....	65		
1750 Spending auth from offsetting collections, disc (total) .....	73	2	
1900 Budget authority (total) .....	377	306	285
1930 Total budgetary resources available .....	377	306	287
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....		2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	69	105	74
3010 New obligations, unexpired accounts .....	376	304	285
3011 Obligations ("upward adjustments"), expired accounts .....	3		
3020 Outlays (gross) .....	-339	-335	-289
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	105	74	70
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-169	-80	-80
3070 Change in uncollected pymts, Fed sources, unexpired .....	-65		
3071 Change in uncollected pymts, Fed sources, expired .....	154		
3090 Uncollected pymts, Fed sources, end of year .....	-80	-80	-80
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-100	25	-6
3200 Obligated balance, end of year .....	25	-6	-10

FARM PRODUCTION AND CONSERVATION BUSINESS CENTER—Continued  
Program and Financing—Continued

Identification code 012-0180-0-1-351	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	317	246	285
Outlays, gross:			
4010 Outlays from new discretionary authority .....	232	197	228
4011 Outlays from discretionary balances .....	47	72	49
4020 Outlays, gross (total) .....	279	269	277
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-19	-2	.....
4033 Non-Federal sources .....	-2	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-21	-2	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-65	.....	.....
4052 Offsetting collections credited to expired accounts .....	13	.....	.....
4060 Additional offsets against budget authority only (total) .....	-52	.....	.....
4070 Budget authority, net (discretionary) .....	244	244	285
4080 Outlays, net (discretionary) .....	258	267	277
Mandatory:			
4090 Budget authority, gross .....	60	60	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	60	48	.....
4101 Outlays from mandatory balances .....	.....	18	12
4110 Outlays, gross (total) .....	60	66	12
4180 Budget authority, net (total) .....	304	304	285
4190 Outlays, net (total) .....	318	333	289

The Farm Production and Conservation (FPAC) Business Center (FBC) is a centralized shared service operational and administrative support agency within the FPAC Mission Area and headed by a Chief Operating Officer (COO). The FBC is responsible for financial management, budgeting, human resources, information technology, acquisitions/procurement, customer experience, internal controls, risk management, security and emergency management, strategic and annual planning, and other similar activities for the FPAC Mission area and component agencies, including the Farm Service Agency (FSA), the Natural Resources Conservation Service (NRCS), and Risk Management Agency (RMA). The FBC ensures that systems, policies, procedures, and practices are developed and implemented to provide a consistent enterprise-wide view that encompasses FSA, NRCS, and RMA and the services they require from those functions to effectively and efficiently deliver programs to American agricultural producers. The COO is responsible for ensuring that FPAC operational and administrative services are provided efficiently, effectively, and professionally and with a commitment to excellent customer service for FPAC, its customers, including farmers, ranchers, and forest landowners. The 2026 Budget requests \$214.0 million in discretionary appropriations and \$70.7 million in a transfer from the mandatory funding within NRCS, for a total funding amount of \$284.7 million.

## Object Classification (in millions of dollars)

Identification code 012-0180-0-1-351	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	190	192	170
11.9 Total personnel compensation .....	190	192	170
12.1 Civilian personnel benefits .....	71	72	64
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	4	2	11
25.1 Advisory and assistance services .....	34	36	38
31.0 Equipment .....	3	1	1
99.0 Direct obligations .....	303	304	285
99.0 Reimbursable obligations .....	73	.....	.....
99.9 Total new obligations, unexpired accounts .....	376	304	285

## Employment Summary

Identification code 012-0180-0-1-351	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,628	1,592	1,042

## RISK MANAGEMENT AGENCY

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses of the Risk Management Agency, \$60,000,000: Provided, That \$1,000,000 of the amount appropriated under this heading in this Act shall be available for compliance and integrity activities required under section 516(b)(2)(C) of the Federal Crop Insurance Act of 1938 (7 U.S.C. 1516(b)(2)(C)), and shall be in addition to amounts otherwise provided for such purpose: Provided further, That not to exceed \$1,000 shall be available for official reception and representation expenses, as authorized by 7 U.S.C. 1506(i).*

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

## Program and Financing (in millions of dollars)

Identification code 012-2707-0-1-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses .....	72	73	67
0799 Total direct obligations .....	72	73	67

## Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	66	66	60
1121 Appropriations transferred from other acct [012-4085] ....	7	.....	.....
1160 Appropriation, discretionary (total) .....	73	66	60
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [012-4085] ....	.....	7	7
1900 Budget authority (total) .....	73	73	67
1930 Total budgetary resources available .....	73	73	67
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	6	14
3010 New obligations, unexpired accounts .....	72	73	67
3020 Outlays (gross) .....	-77	-65	-68
3050 Unpaid obligations, end of year .....	6	14	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	6	14
3200 Obligated balance, end of year .....	6	14	13

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	73	66	60
Outlays, gross:			
4010 Outlays from new discretionary authority .....	69	53	48
4011 Outlays from discretionary balances .....	8	5	13
4020 Outlays, gross (total) .....	77	58	61
Mandatory:			
4090 Budget authority, gross .....	.....	7	7
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	6	6
4101 Outlays from mandatory balances .....	.....	1	1
4110 Outlays, gross (total) .....	.....	7	7
4180 Budget authority, net (total) .....	73	73	67
4190 Outlays, net (total) .....	77	65	68

The Risk Management Agency (RMA) was established under provisions of the Federal Agriculture Improvement and Reform Act of 1996 (1996 Act), P.L. 104-127, approved April 4, 1996. RMA is responsible for administration and oversight of the crop insurance program as authorized under the Federal Crop Insurance Act (7 U.S.C. 1501 et seq.). This account includes resources to maintain ongoing operations of the Federal crop insurance program and other functions assigned to RMA. The 2026 Budget

requests \$60 million in discretionary funds. RMA also plans to transfer \$7 million from mandatory FCIC funding for reviews, compliance and integrity under section 516(b)(2)(C) to the S&E account in 2026. By transferring these additional mandatory funds into the S&E account, RMA will be able to use these funds more efficiently and flexibly to maintain operations.

The Federal crop insurance program is delivered through private insurance companies. Certain administrative expenses incurred by the companies are reimbursed through mandatory funding that is reflected in the FCIC Fund account. RMA is provided approximately \$15 million in additional mandatory funding that is authorized in the Farm Bill for specific administrative and IT related costs in the FCIC fund. The funding is further enhanced by the availability of \$48 million in mandatory funding from the fees collected from the sale of insurance policies, which can be for administrative and IT related costs, and spent directly out of the FCIC fund.

#### Object Classification (in millions of dollars)

Identification code 012-2707-0-1-351	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	48	43	39
11.3 Other than full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	50	45	41
12.1 Civilian personnel benefits .....	19	28	26
21.0 Travel and transportation of persons .....	2		
25.4 Operation and maintenance of facilities .....	1		
99.0 Direct obligations .....	72	73	67
99.9 Total new obligations, unexpired accounts .....	72	73	67

#### Employment Summary

Identification code 012-2707-0-1-351	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	408	413	394

#### CORPORATIONS

*The following corporations and agencies are hereby authorized to make expenditures, within the limits of funds and borrowing authority available to each such corporation or agency and in accord with law, and to make contracts and commitments without regard to fiscal year limitations as provided by section 104 of the Government Corporation Control Act as may be necessary in carrying out the programs set forth in the budget for the current fiscal year for such corporation or agency, except as hereinafter provided.*

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

#### FEDERAL CROP INSURANCE CORPORATION FUND

*For payments as authorized by section 516 of the Federal Crop Insurance Act (7 U.S.C. 1516), such sums as may be necessary, to remain available until expended.*

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

#### Program and Financing (in millions of dollars)

Identification code 012-4085-0-3-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Indemnities .....	5,767	10,088	9,825
0002 Delivery Expenses .....	2,436	2,426	2,424
0003 Underwriting Gains .....	2,111	2,046	1,994
0004 All Others .....	21	21	21
0005 AMA .....	4	4	4
0799 Total direct obligations .....	10,339	14,585	14,268
0801 Reimbursable program - indemnities .....	11,674	6,752	6,587
0802 Reimbursable program - programs and activities .....	46	45	45
0899 Total reimbursable obligations .....	11,720	6,797	6,632
0900 Total new obligations, unexpired accounts .....	22,059	21,382	20,900

#### Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	594	598	601
1021 Recoveries of prior year unpaid obligations .....	3	3	3
1070 Unobligated balance (total) .....	597	601	604
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....	10,356	14,600	14,283
1220 Appropriations transferred to other acct [012-0502] .....	-10	-10	
1220 Appropriations transferred to other acct [012-2707] .....	-7	-7	-7
1220 Appropriations transferred to other acct [012-0520] .....			-10
1222 Appropriations transferred from other acct [012-4336] .....	4	4	4
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	10,341	14,585	14,268
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	11,723	6,800	6,635
1801 Change in uncollected payments, Federal sources .....	-1		
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-3	-3	-3
1850 Spending auth from offsetting collections, mand (total) .....	11,719	6,797	6,632
1900 Budget authority (total) .....	22,060	21,382	20,900
1930 Total budgetary resources available .....	22,657	21,983	21,504
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	598	601	604

#### Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,940	4,504	4,075
3010 New obligations, unexpired accounts .....	22,059	21,382	20,900
3020 Outlays (gross) .....	-21,492	-21,808	-20,959
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-3	-3
3050 Unpaid obligations, end of year .....	4,504	4,075	4,013
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	3,939	4,504	4,075
3200 Obligated balance, end of year .....	4,504	4,075	4,013

#### Budget authority and outlays, net:

<b>Mandatory:</b>			
4090 Budget authority, gross .....	22,060	21,382	20,900
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	17,669	16,706	16,283
4101 Outlays from mandatory balances .....	3,823	5,102	4,676
4110 Outlays, gross (total) .....	21,492	21,808	20,959
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Federal sources .....	-1		
4123 Non-Federal sources .....	-11,722	-6,800	-6,635
4130 Offsets against gross budget authority and outlays (total) ....	-11,723	-6,800	-6,635
<b>Additional offsets against gross budget authority only:</b>			
4140 Change in uncollected pymts, Fed sources, unexpired .....	1		
4160 Budget authority, net (mandatory) .....	10,338	14,582	14,265
4170 Outlays, net (mandatory) .....	9,769	15,008	14,324
4180 Budget authority, net (total) .....	10,338	14,582	14,265
4190 Outlays, net (total) .....	9,769	15,008	14,324

#### Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections .....	18	21	24
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	21	24	27
5096 Unexpired unavailable balance, SOY: Appropriations .....	32	34	36
5098 Unexpired unavailable balance, EOY: Appropriations .....	34	36	38

The Federal Crop Insurance Corporation (FCIC) is administered by the Risk Management Agency (RMA), and provides economic stability to agriculture through crop insurance. The Federal crop insurance program includes products providing crop yield and revenue insurance, pasture, rangeland forage, and livestock insurance, as well as other educational and risk mitigation initiatives/tools. The Federal crop insurance program provides farmers with a risk management program that protects against agricultural production losses due to natural disasters such as drought, excessive moisture, hail, wind, lightning, and insects. In addition to these causes, revenue insurance programs are available to protect against loss of revenue. Federal crop insurance is available for more than 350 different commodities in over 3,066 counties covering all 50 states, and Puerto Rico.

## FEDERAL CROP INSURANCE CORPORATION FUND—Continued

For the 2024 Crop Year, there were 1.2 million policies written with \$17.138 billion in premiums.

Federal crop insurance policies are sold and serviced by 12 private crop insurance companies that share in the risk on the policies they sell under terms set out by USDA's Standard Reinsurance Agreement. The government is projected to provide the companies \$2.1 billion a year in underwriting gains on average. In addition, the government pays the companies an Administrative and Operating (A&O) subsidy to offset the costs incurred to carry out the program. They reimburse approximately 16.1 percent of the premiums sold and pay \$2.463 billion a year in A&O on average. For the 2026 Budget, the combined payments to the companies are projected to be \$4.4 billion in combined subsidies.

The 2026 Budget requests funding to support \$14.268 billion in obligations. Funding estimates for 2025 and 2026 as well as the outyears are based on a 1.0 loss ratio, which is the statutory target loss ratio used for estimating future crop insurance costs.

The minimum level of coverage is Catastrophic (CAT) crop insurance, which compensates the farmer for losses exceeding 50 percent of the individual's average yield at 55 percent of the expected market price; the premium is entirely subsidized. The cost to the producer for CAT coverage is an annual administrative fee of \$655 per crop per county.

Additional coverage is available to producers and is commonly referred to as "buy-up" coverage. Policyholders can elect to be paid up to 100 percent of the market price established by FCIC for each unit of production their actual yield is less than the individual yield guarantee. Premium rates for additional coverage depend on the level of protection selected and vary from crop to crop and county to county. They also depend on the producer's average production history (APH). Producers are assessed a fee of \$30 per crop, per county, in addition to a share of the premium. The additional levels of insurance coverage are more attractive to farmers due to availability of optional units, other policy provisions not available with CAT coverage, and the ability to obtain a level of protection that permits them to use crop insurance as loan collateral and to achieve greater financial security.

Revenue protection for specified products is provided by extending traditional crop insurance protection, based on actual production history, to include price variability based on futures market prices. Producers have a choice of revenue protection (protection against loss of revenue caused by low prices, low yields, or a combination of both) or yield protection (protection for production losses only) within one Basic Provision and the applicable Crop Provision.

Currently for revenue protection, the farmer can opt to cover the projected or the harvest price. Traditional revenue insurance only protects against a projected price, where the farmer is guaranteed a price at the time of planting. Revenue coverage that protects the price at the time of harvest guarantees the price to the farmer for the higher of the projected price or the harvest price. This additional revenue protection allows farmers to hedge against low prices at harvest. The harvest price protection policies are more costly than traditional revenue coverage and therefore more heavily subsidized by the government. Almost all farmers choose the harvest price option because taxpayers pay such a large portion of the extra premium.

A crop insurance policy also contains coverage for when a producer is prevented from planting their crop due to weather and other perils. When an insured producer is unable to plant their crop within the planting time period because of excessive drought or moisture, they may file a prevented planting claim, which pays a portion of their full coverage level. It is optional for the producer to plant a second crop on the acres. If the producer does, the prevented planting claim on the first crop is reduced and the producer's APH is updated to incorporate that year. If the producer does not plant a second crop, they get their full prevented planting claim, and their APH is not affected in subsequent years for premium calculation purposes.

The following table illustrates Crop Year statistics used to prepare the 2025 Budget. Crop Year is generally all activity for crops from July 1-June 30 of a given year.

	2024 est.	2025 est.	2026 est.
Number of States .....	50	50	50
Number of counties .....	3,191	3,192	3,194
Insurance acreage (millions) .....	539	544	557
Producer premium (millions) .....	7,457	6,885	6,752
Premium subsidy (millions) .....	11,768	10,433	10,088
Total premium (millions) .....	19,225	17,318	16,840
Indemnities (millions) .....	18,565	14,948	16,840
Loss ratio .....	0.97	0.86	1.00

**Financing.**—The Corporation is authorized under the Federal Crop Insurance Act, as amended, to use funds from the issuance of capital stock which provides working capital for the Corporation.

Receipts, which are for deposit to this fund, mainly come from premiums paid by farmers. The principal payments from this fund are for indemnities to insured farmers, and administrative expenses for approved insurance providers.

Premium subsidies are authorized by section 508(b) of the Federal Crop Insurance Act, as amended, and are received through appropriations.

## Object Classification (in millions of dollars)

Identification code 012-4085-0-3-351	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services-Agriculture Risk Protection Act of 2000 Initiative .....	25	25	25
25.2 Other services from non-Federal sources .....	4,547	4,472	4,418
42.0 Insurance claims and indemnities .....	5,767	10,088	9,825
99.0 Direct obligations .....	10,339	14,585	14,268
Reimbursable obligations:			
42.0 Insurance claims and indemnities .....	11,674	6,752	6,587
42.0 Programs and Activities .....	46	45	45
99.0 Reimbursable obligations .....	11,720	6,797	6,632
99.9 Total new obligations, unexpired accounts .....	22,059	21,382	20,900

## FARM SERVICE AGENCY

## Federal Funds

## ASSISTANCE FOR FARMERS AND RANCHERS ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-1124-0-1-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Land Loss Assistance .....	242		
0003 Marketing Assistance for Specialty Crops .....		2,499	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	242	2,499	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	250	8	8
Budget authority:			
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....		2,650	
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-151	
1260 Appropriations, mandatory (total) .....		2,499	
1930 Total budgetary resources available .....	250	2,507	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	8	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8	241	1,356
3010 New obligations, unexpired accounts .....	242	2,499	
3020 Outlays (gross) .....	-3	-1,384	-834
3041 Recoveries of prior year unpaid obligations, expired .....	-6		
3050 Unpaid obligations, end of year .....	241	1,356	522

Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	8	241
3200	Obligated balance, end of year .....	241	1,356
			522
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....		2,499
Outlays, gross:			
4100	Outlays from new mandatory authority .....		1,348
4101	Outlays from mandatory balances .....	3	36
			834
4110	Outlays, gross (total) .....	3	1,384
4180	Budget authority, net (total) .....		2,499
4190	Outlays, net (total) .....	3	1,384
			834

## SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

*For necessary expenses of the Farm Service Agency, \$950,000,000: Provided, That the Secretary is authorized to use the services, facilities, and authorities (but not the funds) of the Commodity Credit Corporation to make program payments for all programs administered by the Agency: Provided further, That other funds made available to the Agency for authorized activities may be advanced to and merged with this account: Provided further, That of the amount appropriated under this heading, \$696,594,000 shall be made available to county offices, to remain available until expended: Provided further, That, notwithstanding the preceding proviso, any funds made available to county offices in the current fiscal year that the Administrator of the Farm Service Agency deems to exceed or not meet the amount needed for the county offices may be transferred to or from the Farm Service Agency for necessary expenses.*

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

## Program and Financing (in millions of dollars)

Identification code 012–0600–0–1–351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Agricultural Sector Support .....	1,233	1,233	969
0300 Subtotal, direct program .....	1,233	1,233	969
0801 Farm loans .....	310	310	236
0802 Other programs .....	10	10	10
0899 Total reimbursable obligations .....	320	320	246
0900 Total new obligations, unexpired accounts .....	1,553	1,553	1,215
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	99	106	79
1012 Unobligated balance transfers between expired and unexpired accounts .....	16	10	10
1021 Recoveries of prior year unpaid obligations .....	2	1	1
1070 Unobligated balance (total) .....	117	117	90
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,210	1,209	950
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	314	306	236
1701 Change in uncollected payments, Federal sources .....	31		
1750 Spending auth from offsetting collections, disc (total) .....	345	306	236
1900 Budget authority (total) .....	1,555	1,515	1,186
1930 Total budgetary resources available .....	1,672	1,632	1,276
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-13		
1941 Unexpired unobligated balance, end of year .....	106	79	61
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	292	244	281
3010 New obligations, unexpired accounts .....	1,553	1,553	1,215
3011 Obligations ("upward adjustments"), expired accounts .....	11		
3020 Outlays (gross) .....	-1,582	-1,515	-1,346
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-1	-1
3041 Recoveries of prior year unpaid obligations, expired .....	-28		
3050 Unpaid obligations, end of year .....	244	281	149
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-50	-37	-37

3070	Change in uncollected pymts, Fed sources, unexpired .....	-31		
3071	Change in uncollected pymts, Fed sources, expired .....	44		
3090	Uncollected pymts, Fed sources, end of year .....	-37	-37	-37
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	242	207	244
3200	Obligated balance, end of year .....	207	244	112
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	1,555	1,515	1,186
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,343	1,273	996
4011	Outlays from discretionary balances .....	239	242	350
4020	Outlays, gross (total) .....	1,582	1,515	1,346
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-318	-306	-236
4033	Non-Federal sources .....	-2		
4040	Offsets against gross budget authority and outlays (total) ....	-320	-306	-236
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-31		
4052	Offsetting collections credited to expired accounts .....	6		
4060	Additional offsets against budget authority only (total) .....	-25		
4070	Budget authority, net (discretionary) .....	1,210	1,209	950
4080	Outlays, net (discretionary) .....	1,262	1,209	1,110
4180	Budget authority, net (total) .....	1,210	1,209	950
4190	Outlays, net (total) .....	1,262	1,209	1,110

The Farm Service Agency (FSA) was established October 13, 1994, pursuant to the Federal Crop Insurance Reform and Department of Agriculture Reorganization Act of 1994, P.L. 103–354. The Department of Agriculture Reorganization Act of 1994 was amended on April 4, 1996, by the Federal Agriculture Improvement and Reform Act of 1996 (1996 Act), Public Law 104–127. FSA administers a variety of activities, such as farm income support programs through various loans and payments; the Conservation Reserve Program (CRP); the Emergency Conservation Program (ECP); the Emergency Forest Restoration Program (EFRP); the Hazardous Waste Management Program; farm ownership, farm operating, emergency disaster, and other loan programs; and the Noninsured Crop Disaster Assistance Program, which provides crop loss protection for growers of many crops for which crop insurance is not available.

This consolidated administrative expense account includes funds to cover expenses of programs administered by, and functions assigned to, FSA. The funds consist of direct appropriation, transfers from program loan accounts under credit reform procedures, user fees, and advances and reimbursements from other sources. This is a consolidated account for administrative expenses of national, regional, State, and county offices. The 2026 Budget requests a total of \$1.186 billion for administrative expenses.

USDA's Service Center Agencies comprise FSA, Natural Resources Conservation Service, and Rural Development offices that act as separate franchises, with offices often located adjacent to each other. Prior efforts to improve the efficiency of USDA's county-based offices have resulted in significant co-location and the introduction of new information technology to simplify customer transactions.

*Farm programs.*—These programs provide an economic safety net through farm income support to eligible producers, cooperatives, and associations to help improve the economic stability and viability of the agricultural sector and to ensure the production and marketing of an adequate and reasonably priced supply of food and fiber. Activities of the Agency include providing Price Loss Coverage and Agriculture Risk Coverage, providing Marketing Assistance Loans and loan deficiency payments enabling recipients to continue farming operations without marketing their product immediately after harvest, and providing a financial safety net to eligible producers when natural disasters adversely affect their farming operation. These programs range from covering losses of grazing under the Livestock Forage Disaster Program; orchard trees and nursery to help replant or rehabilitate trees under the Tree Assistance Program; production under the Noninsured Crop Disaster Assistance Program; livestock under the Livestock Indemnity Program; and livestock, honeybees and farm raised fish

## SALARIES AND EXPENSES—Continued

losses not covered under the previously listed programs under the Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish.

Farm program activities include the following functions dealing with the administration of programs carried out through the farmer committee system of the FSA: (1) developing program regulations and procedures; (2) collecting and compiling basic data for individual farms and producers; (3) establishing individual farm base acres for farm planting history; (4) notifying producers of established base acres and farm planting histories; (5) conducting referendums and certifying results; (6) accepting farmer certifications and checking compliance for specific purposes; (7) processing commodity loan documents and issuing checks; (8) processing Price Loss Coverage and Agriculture Risk Coverage payments and issuing checks; (9) certifying payment eligibility and monitoring payment limitations; and (10) processing farm storage facility loans and issuing checks.

**Conservation and environment.**—These programs assist agricultural producers and landowners in implementing practices to conserve soil, water, air, and wildlife resources on America's farmland and ranches to help protect the human and natural environment. Objectives of the Agency include improving environmental quality, protecting natural resources, and enhancing habitat for fish and wildlife, including threatened and endangered species through enrollment in CRP; providing ECP funding for farmers and ranchers to rehabilitate damaged farmland and for carrying out emergency conservation measures during periods of severe drought or flooding; restoring health of non-industrial private forests damaged by natural disaster through the implementation of EFRP; protecting the public health of communities through implementation of the Hazardous Waste Management Program; and implementing contracting, financial reporting, and other administrative operations processes. These activities include: (a) processing producer requests for conservation cost-sharing and issuing conservation reserve rental payments; and (b) transferring funds to the Natural Resources Conservation Service and other agencies for other conservation programs.

**Farm loans (reimbursable).**—Funding for farm loan administrative expenses is transferred to this account from the Agricultural Credit Insurance Fund (ACIF) to administer the direct and guaranteed loan programs. These programs provide an important safety net for producers, ensuring capital is available for essential farm operating and ownership purposes. Objectives of the Agency include improving the economic viability of farmers and ranchers, responding to loan making and servicing requests, and maximizing financial and technical assistance to family farms. Activities include reviewing and making determinations on direct loan and loan guarantee applications, servicing the loan portfolio, and providing technical assistance and guidance to agricultural lenders and new and existing producers.

**Other reimbursable activities.**—FSA collects administrative fees or receives reimbursements for services performed by Federal and county office employees on behalf of other Federal agencies, CCC, industry, and others.

## Object Classification (in millions of dollars)

Identification code 012–0600–0–1–351	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	127	127	100
12.1 Civilian personnel benefits .....	53	53	43
21.0 Travel and transportation of persons .....	8	8	6
23.1 Rental payments to GSA .....	10	10	8
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	7	7	6
24.0 Printing and reproduction .....	2	2	1
25.1 Advisory and assistance services .....	89	89	71
25.2 Other services from non-Federal sources .....	2	2	1
25.3 Other goods and services from Federal sources .....	27	27	21
25.7 Operation and maintenance of equipment .....	43	43	34
26.0 Supplies and materials .....	2	2	1
31.0 Equipment .....	106	106	83
32.0 Land and structures .....	3	3	2
41.0 Grants, subsidies, and contributions .....	752	752	591
42.0 Insurance claims and indemnities .....	1	1	.....
99.0 Direct obligations .....	1,233	1,233	969
99.0 Reimbursable obligations .....	320	320	246

99.9	Total new obligations, unexpired accounts .....	1,553	1,553	1,215
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## Employment Summary

Identification code 012–0600–0–1–351	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,120	1,120	880
2001 Reimbursable civilian full-time equivalent employment .....	1,987	1,987	1,561

## STATE MEDIATION GRANTS

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

## Program and Financing (in millions of dollars)

Identification code 012–0170–0–1–351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State mediation grants .....	6	7	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	6	7	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7	7	.....
1930 Total budgetary resources available .....	7	7	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	4
3010 New obligations, unexpired accounts .....	6	7	.....
3020 Outlays (gross) .....	-6	-5	-4
3050 Unpaid obligations, end of year .....	2	4	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	4
3200 Obligated balance, end of year .....	2	4	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7	7	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4	3	.....
4011 Outlays from discretionary balances .....	2	2	4
4020 Outlays, gross (total) .....	6	5	4
4180 Budget authority, net (total) .....	7	7	.....
4190 Outlays, net (total) .....	6	5	4

This grant program is authorized by Title V of the Agricultural Credit Act of 1987, P.L. 100–233, as amended. Originally designed to address agricultural credit disputes, the program was expanded by the Federal Crop Insurance Reform and Department of Agriculture Reorganization Act of 1994 (P.L. 103–354) to include other agricultural issues such as wetland determinations, conservation compliance, rural water loan programs, grazing on National Forest System lands, and pesticide use. Grants are made to States whose agricultural mediation programs have been certified by the Farm Service Agency. A grant will not exceed 79 percent of the total fiscal year funds that a qualifying State requires to operate and administer its agricultural mediation program. In no case will the total amount of a grant exceed \$500,000 annually. The 2026 Budget does not request funding for this program.

## GEOGRAPHICALLY DISADVANTAGED FARMERS AND RANCHERS

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

**Program and Financing** (in millions of dollars)

Identification code 012-2701-0-1-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Geographically disadvantaged farmers and ranchers program .....	4	4	8
0900 Total new obligations, unexpired accounts (object class 41.0) .....	4	4	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	8	8
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	8	8	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	
1930 Total budgetary resources available .....	12	12	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	8	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	4	4	8
3020 Outlays (gross) .....	-4	-4	-4
3050 Unpaid obligations, end of year .....			4
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	4	4	
Outlays, gross:			
4011 Outlays from discretionary balances .....	4	4	4
4180 Budget authority, net (total) .....	4	4	
4190 Outlays, net (total) .....	4	4	4

The Reimbursement Transportation Cost Payment Program for Geographically Disadvantaged Farmers and Ranchers (RTCP) was established in the Food, Conservation, and Energy Act of 2008. The Agricultural Act of 2014 permanently re-authorized RTCP for 2012 and each succeeding fiscal year subject to appropriated funding. The purpose of RTCP is to offset a portion of the higher cost of transporting agricultural inputs and commodities over long distances. This program assists farmers and ranchers residing outside the 48 contiguous states that are at a competitive disadvantage when transporting agriculture products to the market. RTCP benefits are calculated based on the costs incurred by the producer for transportation of the agricultural commodity or inputs during a fiscal year, subject to an \$8,000 per producer cap per fiscal year. The Reimbursement Transportation Cost Payment Program for Geographically Disadvantaged Farmers and Ranchers received appropriations in Public Law 119-4 for \$3.5 million. The 2026 Budget does not request funding for this program.

**EMERGENCY CONSERVATION PROGRAM**

For an additional amount for "Emergency Conservation Program", \$828,000,000, to remain available until expended: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

**Program and Financing** (in millions of dollars)

Identification code 012-3316-0-1-453	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Emergency conservation program .....	194	270	209
0900 Total new obligations, unexpired accounts (object class 41.0) .....	194	270	209
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	517	363	935
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	517	363	
1021 Recoveries of prior year unpaid obligations .....	39	14	
1033 Recoveries of prior year paid obligations .....	1		

1070 Unobligated balance (total) .....	557	377	935
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....		828	
1930 Total budgetary resources available .....	557	1,205	935
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	363	935	726

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	165	183	289
3010 New obligations, unexpired accounts .....	194	270	209
3020 Outlays (gross) .....	-137	-150	-233
3040 Recoveries of prior year unpaid obligations, unexpired .....	-39	-14	
3050 Unpaid obligations, end of year .....	183	289	265
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	165	183	289
3200 Obligated balance, end of year .....	183	289	265

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....		828	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		41	
4011 Outlays from discretionary balances .....	137	109	233
4020 Outlays, gross (total) .....	137	150	233
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4070 Budget authority, net (discretionary) .....		828	
4080 Outlays, net (discretionary) .....	136	150	233
4180 Budget authority, net (total) .....		828	
4190 Outlays, net (total) .....	136	150	233

**Memorandum (non-add) entries:**

5103 Unexpired unavailable balance, SOY: Fulfilled purpose .....	20	20	
5104 Unexpired unavailable balance, EOY: Fulfilled purpose .....	20		

The Emergency Conservation Program (ECP) was authorized by the Agricultural Credit Act of 1978 (16 U.S.C. 2201-05). It provides funds for sharing the cost of emergency measures to deal with cases of severe damage to farmlands and rangelands resulting from natural disasters. During 2024, 41 States and 3 territories participated in ECP, with new or continued activity from the previous year, involving approximately \$135 million in cost-share and technical assistance fund allocations. The 2026 Budget does not request funding for ECP. While the Budget does not request additional funding for the ECP, it reflects approximately \$935 million in funds carried forward to aid producers following natural disasters.

**EMERGENCY FOREST RESTORATION PROGRAM**

For an additional amount for "Emergency Forest Restoration Program", \$356,535,000, to remain available until expended: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

**Program and Financing** (in millions of dollars)

Identification code 012-0171-0-1-453	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 EFRP .....	24	201	124
0900 Total new obligations, unexpired accounts (object class 41.0) .....	24	201	124
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	368	387	543
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	368	387	
1021 Recoveries of prior year unpaid obligations .....	43		
1070 Unobligated balance (total) .....	411	387	543

EMERGENCY FOREST RESTORATION PROGRAM—Continued  
Program and Financing—Continued

Identification code 012-0171-0-1-453	2024 actual	2025 est.	2026 est.
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....		357	
1930 Total budgetary resources available .....	411	744	543
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	387	543	419
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	137	101	249
3010 New obligations, unexpired accounts .....	24	201	124
3020 Outlays (gross) .....	-17	-53	-71
3040 Recoveries of prior year unpaid obligations, unexpired .....	-43		
3050 Unpaid obligations, end of year .....	101	249	302
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	137	101	249
3200 Obligated balance, end of year .....	101	249	302
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....		357	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		18	
4011 Outlays from discretionary balances .....	17	35	71
4020 Outlays, gross (total) .....	17	53	71
4180 Budget authority, net (total) .....		357	
4190 Outlays, net (total) .....	17	53	71
<b>Memorandum (non-add) entries:</b>			
5103 Unexpired unavailable balance, SOY: Fulfilled purpose .....	19	19	
5104 Unexpired unavailable balance, EOY: Fulfilled purpose .....	19		

The Emergency Forest Restoration Program (EFRP) provides payments to eligible owners of non-industrial private forest to implement emergency measures to restore land damaged by a natural disaster. During 2024, 17 States participated in EFRP with new or continued activity from the previous year, involving approximately \$17 million in cost-share and technical assistance fund outlays. The 2026 Budget does not include funding for EFRP. While the Budget does not request additional funding for the EFRP, it reflects approximately \$543 million in funds carried forward to aid producers following natural disasters.

## GRASSROOTS SOURCE WATER PROTECTION PROGRAM

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

## Program and Financing (in millions of dollars)

Identification code 012-3304-0-1-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grassroots source water payments .....	7	8	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	7	8	
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....		1	
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	7	7	
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	1		
1900 Budget authority (total) .....	8	7	
1930 Total budgetary resources available .....	8	8	
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	1		
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....			1

3010 New obligations, unexpired accounts .....	7	8	
3020 Outlays (gross) .....	-7	-7	
3050 Unpaid obligations, end of year .....		1	1
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	1
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	7	7	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	7	7	
<b>Mandatory:</b>			
4090 Budget authority, gross .....	1		
4180 Budget authority, net (total) .....	8	7	
4190 Outlays, net (total) .....	7	7	

The Grassroots Source Water Protection Program (GSWPP) is a joint project by USDA's Farm Service Agency and the nonprofit National Rural Water Association. It is designed to help prevent source water pollution in States through voluntary practices installed by producers at the local level. GSWPP uses onsite technical assistance capabilities of each State rural water association that operates a wellhead or groundwater protection program in the State. State rural water associations can deliver assistance in developing source water protection plans within priority watersheds for the common goal of preventing the contamination of drinking water supplies. The 2026 Budget does not request funding for this program.

## AGRICULTURAL CREDIT INSURANCE FUND PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed farm ownership (7 U.S.C. 1922 et seq.) and operating (7 U.S.C. 1941 et seq.) loans, and emergency loans (7 U.S.C. 1961 et seq.), to be available from funds in the Agricultural Credit Insurance Fund, as follows: \$3,500,000,000 for guaranteed farm ownership loans and \$2,405,748,000 for farm ownership direct loans; \$2,000,000,000 for unsubsidized guaranteed operating loans and \$1,633,000,000 for direct operating loans; and emergency loans, \$14,388,000, notwithstanding section 346(b)(2)(A)(i)(I) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1994(b)(2)(A)(i)(I)).

For the cost of direct and guaranteed loans and grants, including the cost of modifying loans as defined in section 502 of the Congressional Budget Act of 1974, as follows: \$1,000,000 for emergency loans, to remain available until expended; and \$30,553,000 for direct farm ownership loans.

In addition, for administrative expenses necessary to carry out the direct and guaranteed loan programs, \$252,474,000: Provided, That of this amount, \$236,474,000 shall be paid to the appropriation for "Farm Service Agency, Salaries and Expenses".

Funds appropriated by this Act to the Agricultural Credit Insurance Program Account for farm ownership, operating and emergency direct loans and loan guarantees may be transferred among these programs: Provided, That the Committees on Appropriations of both Houses of Congress are notified at least 15 days in advance of any transfer.

## DAIRY INDEMNITY PROGRAM

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses involved in making indemnity payments to dairy farmers and manufacturers of dairy products under a dairy indemnity program, such sums as may be necessary, to remain available until expended: Provided, That such program is carried out by the Secretary in the same manner as the dairy indemnity program described in the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2001 (Public Law 106-387, 114 Stat. 1549A-12).

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

## Program and Financing (in millions of dollars)

Identification code 012-1140-0-1-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Administrative expenses - PLCE .....	15	20	16
0012 Dairy Indemnity .....	2	1	1
0013 IRA Payments to distressed borrowers .....	853	207	



0091	Direct program activities, subtotal .....	870	228	17	132999	Weighted average subsidy rate .....	0.11	0.99	0.45
	Credit program obligations:					Direct loan subsidy budget authority:			
0701	Direct loan subsidy .....	19	53	32	133001	Farm Ownership .....	-15	50	31
0702	Loan guarantee subsidy .....	1			133002	Farm Operating .....	18	-10	-13
0703	Subsidy for modifications of direct loans .....	37	1		133003	Emergency Disaster .....	1	3	1
0705	Reestimates of direct loan subsidy .....	323	398		133004	Indian Tribe Land Acquisition .....		-1	
0706	Interest on reestimates of direct loan subsidy .....	6	17						
0707	Reestimates of loan guarantee subsidy .....	1	4		133999	Total subsidy budget authority .....	4	42	19
0708	Interest on reestimates of loan guarantee subsidy .....		3			Direct loan subsidy outlays:			
0709	Administrative expenses .....	306	306	236	134001	Farm Ownership .....	-48	20	29
					134002	Farm Operating .....	35	-32	-9
0791	Direct program activities, subtotal .....	693	782	268	134003	Emergency Disaster .....	-1	-3	4
0900	Total new obligations, unexpired accounts .....	1,563	1,010	285					
					134999	Total subsidy outlays .....	-14	-15	24
	<b>Budgetary resources:</b>					Direct loan reestimates:			
	Unobligated balance:				135001	Farm Ownership .....	152	337	
1000	Unobligated balance brought forward, Oct 1 .....	1,079	208	1	135002	Farm Operating .....	-181	-125	
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	8			135003	Emergency Disaster .....	-46	-18	
1033	Recoveries of prior year paid obligations .....	14			135012	Farm Operating—ARRA .....	-2		
					135999	Total direct loan reestimates .....	-77	194	
1070	Unobligated balance (total) .....	1,093	208	1					
	Budget authority:					Guaranteed loan levels supportable by subsidy budget authority:			
	Appropriations, discretionary:				215001	Farm Ownership—Unsubsidized .....	1,486	3,500	3,500
1100	Appropriation .....	380	380	284	215002	Farm Operating—Unsubsidized .....	766	2,118	2,000
	Appropriations, mandatory:				215005	Conservation—Guaranteed .....		150	
1200	Appropriation .....	332	423	1					
1900	Budget authority (total) .....	712	803	285	215999	Total loan guarantee levels .....	2,252	5,768	5,500
1930	Total budgetary resources available .....	1,805	1,011	286		Guaranteed loan subsidy (in percent):			
	Memorandum (non-add) entries:				232001	Farm Ownership—Unsubsidized .....	-46	-54	-53
1940	Unobligated balance expiring .....	-34			232002	Farm Operating—Unsubsidized .....	0.07	-20	-26
1941	Unexpired unobligated balance, end of year .....	208	1	1	232005	Conservation—Guaranteed .....		-61	
	<b>Change in obligated balance:</b>				232999	Weighted average subsidy rate .....	-28	-42	-43
	Unpaid obligations:					Guaranteed loan subsidy budget authority:			
3000	Unpaid obligations, brought forward, Oct 1 .....	119	117	26	233001	Farm Ownership—Unsubsidized .....	-7	-19	-19
3010	New obligations, unexpired accounts .....	1,563	1,010	285	233002	Farm Operating—Unsubsidized .....	1	-4	-5
3020	Outlays (gross) .....	-1,564	-1,101	-301	233005	Conservation—Guaranteed .....		-1	
3041	Recoveries of prior year unpaid obligations, expired .....	-1							
					233999	Total subsidy budget authority .....	-6	-24	-24
3050	Unpaid obligations, end of year .....	117	26	10		Guaranteed loan subsidy outlays:			
	Memorandum (non-add) entries:				234001	Farm Ownership—Unsubsidized .....	-7	-165	-23
3100	Obligated balance, start of year .....	119	117	26	234002	Farm Operating—Unsubsidized .....	1	-185	-6
3200	Obligated balance, end of year .....	117	26	10	234005	Conservation—Guaranteed .....		-1	
	<b>Budget authority and outlays, net:</b>				234999	Total subsidy outlays .....	-6	-351	-29
	Discretionary:					Guaranteed loan reestimates:			
4000	Budget authority, gross .....	380	380	284	235001	Farm Ownership—Unsubsidized .....	-41	-43	
	Outlays, gross:				235002	Farm Operating—Unsubsidized .....	-26	-45	
4010	Outlays from new discretionary authority .....	331	369	278	235003	Farm Operating—Subsidized .....		-5	
4011	Outlays from discretionary balances .....	14	14	22					
					235999	Total guaranteed loan reestimates .....	-67	-93	
4020	Outlays, gross (total) .....	345	383	300					
	Mandatory:					Administrative expense data:			
4090	Budget authority, gross .....	332	423	1	3510	Budget authority .....	326	326	252
	Outlays, gross:				3580	Outlays from balances .....	12	5	7
4100	Outlays from new mandatory authority .....	331	423	1	3590	Outlays from new authority .....	326	326	252
4101	Outlays from mandatory balances .....	888	295						
4110	Outlays, gross (total) .....	1,219	718	1					
	Offsets against gross budget authority and outlays:								
	Offsetting collections (collected) from:								
4123	Non-Federal sources .....	-14							
	Additional offsets against gross budget authority only:								
4143	Recoveries of prior year paid obligations, unexpired accounts .....	14							
4160	Budget authority, net (mandatory) .....	332	423	1					
4170	Outlays, net (mandatory) .....	1,205	718	1					
4180	Budget authority, net (total) .....	712	803	285					
4190	Outlays, net (total) .....	1,550	1,101	301					

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

Identification code 012-1140-0-1-351	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Farm Ownership .....	2,059	2,579	2,406
115002 Farm Operating .....	1,075	1,633	1,633
115003 Emergency Disaster .....	8	26	14
115004 Indian Tribe Land Acquisition .....		20	
115999 Total direct loan levels .....	3,142	4,258	4,053
Direct loan subsidy (in percent):			
132001 Farm Ownership .....	-75	1.95	1.27
132002 Farm Operating .....	1.69	-61	-81
132003 Emergency Disaster .....	9.31	11.64	6.95
132004 Indian Tribe Land Acquisition .....		-5.32	

The Agricultural Credit Insurance Fund program account's loans are authorized by Title III of the Consolidated Farm and Rural Development Act. The program account includes subsidies to provide direct and guaranteed loans for farm ownership, farm operating, and emergency loans to individuals. The language changes included in this account for the FY26 Budget ensure that the Direct Farm Ownership loans are fully available for all eligible farmers throughout the fiscal year, and makes emergency farm loan BA transferrable among the other risk categories with notification to Congress. The 2026 Budget requests \$31.5 million for loan subsidies, and a collective program level of \$9.553 billion for all loan and loan guarantees combined.

Under the Dairy Indemnity Program, payments are made to farmers and manufacturers of dairy products who are directed to remove their milk or milk products from commercial markets because they contain residues of chemicals that have been registered and approved by the Federal Government, other chemicals, nuclear radiation, or nuclear fallout. Indemnification may also be paid for cows producing such milk. In 2024, \$2.0 million was paid to producers who filed claims under the program. The 2026 Budget requests such sums as may be necessary, which are estimated to be \$500,000 for this program in 2026.

## AGRICULTURAL CREDIT INSURANCE FUND PROGRAM ACCOUNT—Continued

## Object Classification (in millions of dollars)

Identification code 012-1140-0-1-351	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	306	306	236
41.0 Grants, subsidies, and contributions .....	1,257	704	49
99.9 Total new obligations, unexpired accounts .....	1,563	1,010	285

## AGRICULTURAL CREDIT INSURANCE FUND DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4212-0-3-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Capitalized costs .....	38	10	5
Credit program obligations:			
0710 Direct loan obligations .....	3,142	4,258	4,052
0713 Payment of interest to Treasury .....	564	629	575
0740 Negative subsidy obligations .....	16	10	13
0741 Modification savings .....		47	
0742 Downward reestimates paid to receipt accounts .....	274	188	
0743 Interest on downward reestimates .....	132	32	
0791 Direct program activities, subtotal .....	4,128	5,164	4,640
0900 Total new obligations, unexpired accounts .....	4,166	5,174	4,645

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,558	1,897	614
1021 Recoveries of prior year unpaid obligations .....	123	150	
1023 Unobligated balances applied to repay debt .....	-2,310	-1,897	-614
1024 Unobligated balance of borrowing authority withdrawn .....	-123	-150	
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	250		
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation (MAT cost transferred from the general fund) .....	49	49	
Borrowing authority, mandatory:			
1400 Borrowing authority .....	3,448	5,000	5,000
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2,321	2,741	2,808
1801 Change in uncollected payments, Federal sources .....	1	1	1
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-5	-3	
1825 Spending authority from offsetting collections applied to repay debt .....	-1	-2,000	-2,800
1850 Spending auth from offsetting collections, mand (total) .....	2,316	739	9
1900 Budget authority (total) .....	5,813	5,788	5,009
1930 Total budgetary resources available .....	6,063	5,788	5,009
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,897	614	364

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	610	653	889
3010 New obligations, unexpired accounts .....	4,166	5,174	4,645
3020 Outlays (gross) .....	-4,000	-4,788	-4,702
3040 Recoveries of prior year unpaid obligations, unexpired .....	-123	-150	
3050 Unpaid obligations, end of year .....	653	889	832
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-7	-8	-9
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-8	-9	-10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	603	645	880
3200 Obligated balance, end of year .....	645	880	822

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	5,813	5,788	5,009
Financing disbursements:			
4110 Outlays, gross (total) .....	4,000	4,788	4,702

## Offsets against gross financing authority and disbursements:

Offsetting collections (collected) from:			
4120 Federal Sources: Reestimate payment from program account .....	-330	-414	
4120 Federal Sources: Subsidy payment from program account .....	-17	-46	-40
4120 Federal sources: Modification Payment from Program Account .....	-37	-1	
4120 Federal sources: Payment from liquidating account .....		-2	
4122 Federal Sources: Interest on uninvested funds .....	-120	-134	-134
4123 Repayments of principal .....	-1,415	-1,558	-1,916
4123 Repayments of interest .....	-400	-582	-714
4123 Sale of Foreclosed Property/Other .....	-1		
4123 Downward Adjustments PY paid obligations .....	-2	-4	-4
4123 Fees .....	-1		
4130 Offsets against gross budget authority and outlays (total) ....	-2,323	-2,741	-2,808
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	-1
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4150 Additional offsets against budget authority only (total) .....	1	-1	-1
4160 Budget authority, net (mandatory) .....	3,491	3,046	2,200
4170 Outlays, net (mandatory) .....	1,677	2,047	1,894
4180 Budget authority, net (total) .....	3,491	3,046	2,200
4190 Outlays, net (total) .....	1,677	2,047	1,894

## Status of Direct Loans (in millions of dollars)

Identification code 012-4212-0-3-351	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	4,552	4,262	4,052
1121 Limitation available from carry-forward .....		73	
1142 Unobligated direct loan limitation (-) .....	-1,410		
1143 Unobligated limitation carried forward (P.L. xx) (-) .....		-77	
1150 Total direct loan obligations .....	3,142	4,258	4,052
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	15,240	16,774	19,507
1231 Disbursements: Direct loan disbursements .....	2,957	4,423	4,423
1251 Repayments: Repayments and prepayments .....	-1,636	-1,621	-1,621
1263 Write-offs for default: Direct loans .....		-63	-63
1264 Other adjustments, net (+ or -) .....	213	-6	-6
1290 Outstanding, end of year .....	16,774	19,507	22,240

## Balance Sheet (in millions of dollars)

Identification code 012-4212-0-3-351	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	2,558	1,897
Investments in U.S. securities:		
1106 Receivables, net .....	335	414
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	15,240	16,774
1402 Interest receivable .....	266	330
1404 Foreclosed property .....	9	9
1405 Allowance for subsidy cost (-) .....	162	-66
1405 Allowance for Interest Receivable (-) .....		
1499 Net present value of assets related to direct loans .....	15,677	17,047
1999 Total assets .....	18,570	19,358
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	18,165	19,138
2105 Other .....	404	219
2201 Non-Federal liabilities: Accounts payable .....	1	1
2999 Total liabilities .....	18,570	19,358
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	18,570	19,358

## AGRICULTURAL CREDIT INSURANCE FUND GUARANTEED LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4213-0-3-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Purchase of guaranteed loans .....		1	1
Credit program obligations:			
0711 Default claim payments on principal .....	10	30	34
0713 Payment of interest to Treasury .....	4	3	3
0740 Negative subsidy obligations .....	7	24	24
0741 Modification savings .....		325	
0742 Downward reestimates paid to receipt accounts .....	60	85	
0743 Interest on downward reestimates .....	7	15	
0791 Direct program activities, subtotal .....	88	482	61
0900 Total new obligations, unexpired accounts .....	88	483	62
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	388	249	149
1021 Recoveries of prior year unpaid obligations .....	2		
1023 Unobligated balances applied to repay debt .....	-156	-16	
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	236	233	149
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	4	325	30
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	97	74	83
1900 Budget authority (total) .....	101	399	113
1930 Total budgetary resources available .....	337	632	262
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	249	149	200
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	6
3010 New obligations, unexpired accounts .....	88	483	62
3020 Outlays (gross) .....	-86	-479	-54
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	2	6	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	6
3200 Obligated balance, end of year .....	2	6	14
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	101	399	113
Financing disbursements:			
4110 Outlays, gross (total) .....	86	479	54
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account upward reestimate ....	-1	-6	
4120 Payments from program account subsidy .....	-1		
4122 Interest on uninvested funds .....	-7	-6	-6
4123 Fees and premiums .....	-29	-60	-75
4123 Loss recoveries and repayments .....	-61	-2	-2
4130 Offsets against gross budget authority and outlays (total) ....	-99	-74	-83
Additional offsets against financing authority only (total):			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4160 Budget authority, net (mandatory) .....	4	325	30
4170 Outlays, net (mandatory) .....	-13	405	-29
4180 Budget authority, net (total) .....	4	325	30
4190 Outlays, net (total) .....	-13	405	-29

## Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4213-0-3-351	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	5,768	5,768	5,500
2121 Limitation available from carry-forward .....			
2143 Uncommitted limitation carried forward .....	-3,516		
2150 Total guaranteed loan commitments .....	2,252	5,768	5,500
2199 Guaranteed amount of guaranteed loan commitments .....	2,027	5,191	4,950
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	18,460	18,413	20,281

2231 Disbursements of new guaranteed loans .....	2,216	5,130	5,435
2251 Repayments and prepayments .....	-2,243	-3,200	-3,200
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-5	-29	-29
2263 Terminations for default that result in claim payments .....	-10	-33	-33
2264 Other adjustments, net .....	-5		
2290 Outstanding, end of year .....	18,413	20,281	22,454
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	16,779	18,253	20,209
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	133	85	74
2331 Disbursements for guaranteed loan claims .....	8	36	36
2351 Repayments of loans receivable .....	-51	-34	-34
2361 Write-offs of loans receivable .....	-4	-13	-13
2364 Other adjustments, net .....	-1		
2390 Outstanding, end of year .....	85	74	63

## Balance Sheet (in millions of dollars)

Identification code 012-4213-0-3-351	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	388	249
Investments in U.S. securities:		
1106 Receivables, net .....		6
Non-Federal assets: Receivables, net .....		
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	133	85
1502 Interest receivable .....	39	35
1505 Allowance for subsidy cost (-) .....	-136	-85
1599 Net present value of assets related to defaulted guaranteed loans .....	36	35
1999 Total assets .....	424	290
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	205	53
2104 Resources payable to Treasury .....		
2105 Other .....	67	94
Non-Federal liabilities:		
2201 Accounts payable .....		
2204 Liabilities for loan guarantees .....	152	143
2999 Total liabilities .....	424	290
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	424	290

## AGRICULTURAL CREDIT INSURANCE FUND LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4140-0-3-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0009 Operating Expenses .....		1	1
0109 Costs incidental to acquisition of real property .....		1	1
Credit program obligations:			
0741 Modification savings .....		1	
0900 Total new obligations, unexpired accounts (object class 41.0) .....		3	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	50	2	
1022 Capital transfer of unobligated balances to general fund .....	-50	-2	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....		1	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	18	13	10
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-16	-11	-8
1850 Spending auth from offsetting collections, mand (total) .....	2	2	2
1900 Budget authority (total) .....	2	3	2

AGRICULTURAL CREDIT INSURANCE FUND LIQUIDATING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 012-4140-0-3-351	2024 actual	2025 est.	2026 est.
1930 Total budgetary resources available .....	2	3	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2		

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....		3	2
3020 Outlays (gross) .....		-3	-2

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	2	3	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....		3	2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Principal Repayments .....	-13	-9	-7
4123 Interest Repayments .....		-4	-3
4123 Non-Federal sources Miscellaneous .....	-5		
4130 Offsets against gross budget authority and outlays (total) ....	-18	-13	-10
Budget authority, net (mandatory) .....	-16	-10	-8
4170 Outlays, net (mandatory) .....	-18	-10	-8
4180 Budget authority, net (total) .....	-16	-10	-8
4190 Outlays, net (total) .....	-18	-10	-8

## Status of Direct Loans (in millions of dollars)

Identification code 012-4140-0-3-351	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	72	56	46
1251 Repayments: Repayments and prepayments .....	-17	-9	-7
1261 Adjustments: Capitalized interest .....	2		
1263 Write-offs for default: Direct loans .....	-1	-1	-1
1290 Outstanding, end of year .....	56	46	38

## Balance Sheet (in millions of dollars)

Identification code 012-4140-0-3-351	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury .....	51	2
1601 Loans Receivable .....	72	56
1602 Interest receivable .....	33	32
1603 Allowance for estimated uncollectible loans and interest (-) .....	-35	-29
1604 Direct loans and interest receivable, net .....	70	59
1606 Foreclosed property .....	7	7
1699 Value of assets related to direct loans .....	77	66
1999 Total assets .....	128	68
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury .....	128	68
2201 Non-Federal liabilities: Accounts payable .....		
2999 Total liabilities .....	128	68
4999 Total liabilities and net position .....	128	68

## COMMODITY CREDIT CORPORATION FUND

## REIMBURSEMENT FOR NET REALIZED LOSSES

(INCLUDING TRANSFERS OF FUNDS)

For the current fiscal year, such sums as may be necessary to reimburse the Commodity Credit Corporation for net realized losses sustained, but not previously reimbursed, pursuant to section 2 of the Act of August 17, 1961 (15 U.S.C. 713a-11): Provided, That of the funds available to the Commodity Credit Corporation under section 11 of the Commodity Credit Corporation Charter Act (15 U.S.C. 714i) for the conduct of its business with the Foreign Agricultural Service, up to \$5,000,000 may be transferred to and used by the Foreign Agricultural Service for information resource management activities of the Foreign Agricultural Service that are not related to Commodity Credit Corporation business: Provided further, That the

Secretary shall notify the Committees on Appropriations of the House and Senate in writing 15 days prior to the obligation or commitment of any emergency funds from the Commodity Credit Corporation: Provided further, That such written notification shall include a detailed spend plan for the anticipated uses of such funds and an expected timeline for program execution if such obligation or commitment exceeds \$100,000,000.

## HAZARDOUS WASTE MANAGEMENT

(LIMITATION ON EXPENSES)

For the current fiscal year, the Commodity Credit Corporation shall not expend more than \$15,000,000 for site investigation and cleanup expenses, and operations and maintenance expenses to comply with the requirement of section 107(g) of the Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. 9607(g)), and section 6001 of the Solid Waste Disposal Act (42 U.S.C. 6961).

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

## Program and Financing (in millions of dollars)

Identification code 012-4336-0-3-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0062 6012 Bill Emerson Humanitarian Trust (BEHT) .....	5	6	5
0063 6013 Recourse Loans .....	35	30	30
0064 6014 Loan Deficiency Payments .....	6	22	21
0069 6019 Interest on Treasury Notes .....	570	635	418
0070 6020 Capital Stock Interest .....	3	3	3
0074 6024 Non-Insured Crop Disaster Assistance Program .....	183	243	243
0075 6025 Loss Adjuster Expenses Payments .....	2	2	2
0076 6026 Disaster Programs (ELAP) .....	443	850	582
0077 6027 Disaster Programs (LIP) .....	93	88	84
0078 6028 Disaster Programs (LFP) .....	1,201	1,435	1,407
0079 6029 Disaster Programs (TAP) .....	42	65	21
0081 6031 Market Access Program-ATPTF .....	188	188	188
0083 6033 Technical Assistance for Specialty Crops Program-ATPTF .....	7	7	7
0084 6034 Emerging Markets Program-ATPTF .....	7	7	7
0085 6035 Quality Samples Program-ATPTF .....	2	2	2
0086 6036 CRP Financial Assistance .....	1,688	1,981	1,954
0087 6037 CRP Technical Assistance .....	28	37	38
0091 Direct program activities, subtotal .....	4,503	5,601	5,012
0106 6046 Section 11 .....	53	53	53
0107 6047 Section 4 .....	30	33	33
0108 6048 Food For Progress Transportation .....	38	38	38
0109 6049 Food For Progress Commodity Costs .....	217	217	217
0110 6050 Food For Progress Administrative Funds .....	10	10	10
0115 6055 Agriculture Risk Coverage .....	986	461	420
0116 6056 Price Loss Coverage .....	1,025	123	314
0122 6062 Electronic Warehouse Receipts .....	1	1	1
0127 6067 National Organic Certification Cost Share .....	9		
0128 6068 AMA Organic Certification Cost Share .....	1	1	1
0132 6072 Economic Adj Assist to users of Upland Cotton .....	22	35	35
0138 6078 Foreign Market Development Cooperator Program , ATPTF .....	31	31	31
0139 6079 Dairy Margin Coverage .....	90	129	153
0144 6084 Emergency Citrus Disaster Research and Development ....	25		
0148 6088 Section 711 FAS ATPTF .....	14	13	13
0191 Direct program activities, subtotal .....	2,552	1,145	1,319
0192 Direct program activities, subtotal .....	7,055	6,746	6,331
0501 6159 All Other Programs .....	28	3	3
0502 Direct obs incurred: Exempt from apportionment .....	5,305	6,986	6,963
0591 Direct program activities, subtotal .....	5,333	6,989	6,966
0799 Total direct obligations .....	12,388	13,735	13,297
0900 Total new obligations, unexpired accounts .....	12,388	13,735	13,297

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	112	106	1,716
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	6		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-1		
1021 Recoveries of prior year unpaid obligations .....	420		
1024 Unobligated balance of borrowing authority withdrawn .....	-374		
1031 Other balances not available .....	-5		
1033 Recoveries of prior year paid obligations .....	142		
1070 Unobligated balance (total) .....	294	106	1,716
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	16,870	13,863	13,825
1236 Appropriations applied to repay debt .....	-16,870	-13,863	-13,825

Borrowing authority, mandatory:				4101	Outlays from mandatory balances .....	3,442	2,517	4,998	
1400	Borrowing authority .....	3,465,002	23,582	22,957					
1410	Exercised borrowing authority transferred to other accounts [012–1600] .....	-1,254	-234	-105	4110	Outlays, gross (total) .....	11,099	14,742	17,475
1410	Exercised borrowing authority transferred to other accounts [012–0502] .....	-81	-81		Offsets against gross budget authority and outlays: Offsetting collections (collected) from:				
1410	Exercised borrowing authority transferred to other accounts [012–1004] .....	-4,032	-4,014	-4,014	4120	Federal sources .....	-13	-14	-14
1410	Exercised borrowing authority transferred to other accounts [012–1072] .....	-50	-50	-50	4123	Commodity Loans Repaid .....	-5,346	-6,897	-7,031
1410	Exercised borrowing authority transferred to other accounts [012–1502] .....	-132	-130		4123	DMC Premiums & Collections .....	-57	-61	-63
1410	Exercised borrowing authority transferred to other accounts [012–0403] .....	-3			4123	Other Collections & Authority .....	-169	-42	-42
1410	Exercised borrowing authority transferred to other accounts [012–1900] .....	-19	-19	-19	4130	Offsets against gross budget authority and outlays (total) ....	-5,585	-7,014	-7,150
1410	Exercised borrowing authority transferred to other accounts [012–1908] .....	-50	-50	-50	Additional offsets against gross budget authority only:				
1410	Exercised borrowing authority transferred to other accounts [012–2073] .....	-7			4140	Change in uncollected pymts, Fed sources, unexpired .....	4		
1410	Exercised borrowing authority transferred to other accounts [012–2500] .....	-1,738	-36	-36	4143	Recoveries of prior year paid obligations, unexpired accounts .....	142		
1410	Exercised borrowing authority transferred to other accounts [012–2501] .....	-85	-85	-85	4150	Additional offsets against budget authority only (total) .....	146		
1410	Exercised borrowing authority transferred to other accounts [012–3507] .....	-21	-21	-21	4160	Budget authority, net (mandatory) .....	6,761	8,331	10,275
1410	Exercised borrowing authority transferred to other accounts [012–8015] .....	-2			4170	Outlays, net (mandatory) .....	5,514	7,728	10,325
1410	Exercised borrowing authority transferred to other accounts [012–4085] .....	-4	-4	-4	4180	Budget authority, net (total) .....	6,761	8,331	10,275
1410	Exercised borrowing authority transferred to other accounts [012–5635] .....	-16			4190	Outlays, net (total) .....	5,517	7,728	10,325
1410	Exercised borrowing authority transferred to other accounts [012–3105] .....	-5			<b>Memorandum (non-add) entries:</b>				
1410	Exercised borrowing authority transferred to other accounts [012–0601] .....	-25			5101	Unexpired unavailable balance, SOY: Borrowing authority .....	1,239	850	
1410	Exercised borrowing authority transferred to other accounts [012–9913] .....	-400	-125	-25	5102	Unexpired unavailable balance, EOY: Borrowing authority .....	850		
1410	Exercised borrowing authority transferred to other accounts [012–5636] .....	-30			5103	Unexpired unavailable balance, SOY: Fulfilled purpose .....		5	
1410	Exercised borrowing authority transferred to other accounts [012–3304] .....	-1			5104	Unexpired unavailable balance, EOY: Fulfilled purpose .....	5		
1410	Exercised borrowing authority transferred to other accounts [012–1500] .....	-10			<b>Status of Direct Loans</b> (in millions of dollars)				
1410	Exercised borrowing authority transferred to other accounts [012–1124] .....		-2,650		Identification code 012–4336–0–3–999				
1410	Exercised borrowing authority transferred to other accounts [012–0520] .....			-211	Cumulative balance of direct loans outstanding:				
1421	Borrowing authority temporarily reduced .....	-808	-738	-912	1210	Outstanding, start of year .....	3,569	4,778	4,867
1422	Borrowing authority applied to repay debt .....	-3,444,029			1231	Disbursements: Direct loan disbursements .....	8,497	6,986	7,037
1440	Borrowing authority, mandatory (total) .....	12,200	15,345	17,425	1251	Repayments: Repayments and prepayments .....	-7,288	-6,897	-7,031
1800	Spending authority from offsetting collections, mandatory: Collected .....	5,443	7,014	7,150	1290	Outstanding, end of year .....	4,778	4,867	4,873
1801	Change in uncollected payments, Federal sources .....	-4			The Commodity Credit Corporation (CCC or the Corporation) is a wholly				
1825	Spending authority from offsetting collections applied to repay debt .....	-5,439	-7,014	-7,150	owned Government corporation created in 1933 under a Delaware charter				
1900	Budget authority (total) .....	12,200	15,345	17,425	and reincorporated June 30, 1948, as a Federal corporation within the De-				
1930	Total budgetary resources available .....	12,494	15,451	19,141	partment of Agriculture by the Commodity Credit Corporation Charter				
Memorandum (non-add) entries:				Act, approved June 29, 1948 (15 U.S.C. 714). CCC assists in stabilizing,					
1941	Unexpired unobligated balance, end of year .....	106	1,716	5,844	supporting, and protecting farm income and prices; helps to maintain bal-				
<b>Change in obligated balance:</b>				anced and adequate supplies of agricultural commodities; supports the or-					
Unpaid obligations:				derly distribution of these commodities; and assists in the conservation of					
3000	Unpaid obligations, brought forward, Oct 1 .....	17,141	18,071	17,064	soil and water resources.				
3001	Adjustments to unpaid obligations brought forward, Oct 1 ....	65			CCC program activities are implemented in response to various statutes,				
3010	New obligations, unexpired accounts .....	12,388	13,735	13,297	such as the Agriculture Improvement Act of 2018 (2018 Farm Bill), Public				
3020	Outlays (gross) .....	-11,102	-14,742	-17,475	Law 115–334. While the 2018 Farm Bill expired in 2023, the authorities				
3040	Recoveries of prior year unpaid obligations, unexpired .....	-420			were extended by the American Relief Act, 2025, P.L. 118–158, through				
3041	Recoveries of prior year unpaid obligations, expired .....	-1			the end of 2025. The 2018 Farm Bill repealed certain programs, continued				
3050	Unpaid obligations, end of year .....	18,071	17,064	12,886	some programs with modifications, and authorized several new programs.				
Uncollected payments:				In addition, the Bipartisan Budget Act of 2018 (BBA), Public Law 115–123					
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-74	-70	-70	made changes to the CCC commodity and disaster programs.				
3070	Change in uncollected pymts, Fed sources, unexpired .....	4			<b>BUDGET ASSUMPTIONS</b>				
3090	Uncollected pymts, Fed sources, end of year .....	-70	-70	-70	The estimates for CCC spending in 2025 and 2026 reflect expenditures				
Memorandum (non-add) entries:				primarily related to commodity programs authorized under the extension					
3100	Obligated balance, start of year .....	17,132	18,001	16,994	of the 2018 Farm Bill. Outlay projections are subject to complex and un-				
3200	Obligated balance, end of year .....	18,001	16,994	12,816	predictable factors such as weather; U.S. and world consumer income				
<b>Budget authority and outlays, net:</b>				growth; factors which affect the volume of production of crops not yet					
Discretionary:				planted; demands for feed, food, and bio-energy here and overseas; and					
4011	Outlays, gross: Outlays from discretionary balances .....	3			foreign currency exchange rates and the value of the U.S. dollar overall.				
4090	Budget authority, gross .....	12,200	15,345	17,425	<b>PROGRAMS FOR COMMODITY CROPS</b>				
4100	Outlays from new mandatory authority .....	7,657	12,225	12,477	<i>Price Support, Marketing Assistance Loans, and Related Stabilization</i>				
				<i>Programs.</i> —As authorized in the 2018 Farm Bill, the Corporation conducts					
				programs to support farm income and prices and stabilize the market for					
				agricultural commodities. Price support is provided to producers of agricul-					
				tural commodities through loans, purchases, payments, and other means.					
				Price support is mandatory for sugar. Marketing assistance loans are					
				mandatory for wheat, feed grains, oilseeds, upland cotton, peanuts, rice,					
				pulse crops, sugar, honey, wool, mohair, and extra-long staple cotton.					

## COMMODITY CREDIT CORPORATION FUND—Continued

One method of providing support is loans to and purchases from producers. With limited exceptions, loans made on commodities are nonrecourse. The commodities serve as collateral for the loan and at maturity the producer may deliver or forfeit such collateral to satisfy the loan obligation without further payment.

Direct purchases may be made from processors as well as producers, depending on the commodity involved. Also, purchases are made under various laws; for example, the Act of August 19, 1958, as amended, and section 416 of the Agricultural Act of 1949, as amended.

**Commodity Payment Programs.**—Agriculture Risk Coverage (ARC) and Price Loss Coverage (PLC) payments are available for a wide variety of commodity crops. The BBA added seed cotton as a covered commodity eligible for ARC and PLC. The BBA also removed generic base acres beginning with the 2018 crop year, and allowed producers to reallocate generic base acres to seed cotton, or other covered commodities eligible for ARC/PLC payments.

**Price Loss Coverage (PLC).**—Payments are issued when the effective price of a covered commodity is less than the respective reference price for that commodity established in the statute. PLC payments are not dependent upon the planting of a covered commodity or planting of the applicable base crop on the farm. The payment is equal to 85 percent of the base acres of the covered commodity times the difference between the effective reference price and the effective price times the program payment yield for the covered commodity. The 2018 Farm Bill authorized a nationwide PLC yield update for the 2020 crop year.

**Agriculture Risk Coverage (ARC).**—There are two types: ARC-County (CO) and ARC-Individual (IC).

**ARC-CO:** Payments are issued when the actual county crop revenue of a covered commodity is less than the ARC county guarantee for the covered commodity and are based on county data, not farm data. The ARC county guarantee equals 86 percent of the previous 5-year average national farm price, excluding the years with the highest and lowest price (the ARC guarantee price), times the 5-year average county yield, excluding the years with the highest and lowest yield (the ARC county guarantee yield). Both the guarantee and actual revenue are computed using base acres, not planted acres. The payment is equal to 85 percent of the base acres of the covered commodity times the difference between the county guarantee and the actual county crop revenue for the covered commodity. Payments may not exceed 10 percent of the benchmark county revenue (the ARC guarantee price times the ARC county guarantee yield).

**ARC-IC:** Payments are issued when the actual individual crop revenues, for all covered commodities planted on the ARC-IC farm, are less than ARC-IC guarantee for those covered commodities on the farm. The farm for ARC-IC purposes is the sum of the producer's interest in all ARC-IC enrolled farms in the State. The farm's ARC individual guarantee equals 86 percent of the farm's individual benchmark guarantee, which is defined as the ARC guarantee price times the 5-year average individual yield, excluding the years with the highest and lowest yields, and summing across all crops on the farm. The actual revenue is computed in a similar fashion, with both the guarantee and actual revenue computed using planted acreage on the farm. The individual ARC payment equals: a) 65 percent of the sum of the base acres of all covered commodities on the farm, times b) the difference between the individual guaranteed revenue and the actual individual crop revenue across all covered commodities planted on the farm. Payments may not exceed 10 percent of the individual benchmark revenue.

**Yield Update.**—Owners had a 1-time opportunity in 2020 to update PLC yields of covered commodity base crops on their farm, regardless of program election. The updated yield will be equal to 90 percent of the producers' average yield per planted acre in crop years 2013–2017, subject to the ratio obtained by dividing the 2008–2012 average national yield by the 2013–2017 average national yield for the covered commodity. If the reported yield in any year is less than 75 percent of the 2013–2017 average

county yield, then the yield will be substituted with 75 percent of the county average yield.

**Election Required.**—All farm producers with interest in the cropland were required to make a unanimous election in 2019 of either ARC-CO or PLC on a crop-by-crop basis; or ARC-IC for all covered commodity base acres on a farm. This election applied to the farm for 2019 through 2020. Program election changes are permitted in crop years 2021 through 2025.

**Adjusted Gross Income.**—Adjusted gross income (AGI) provisions have been simplified and modified. Producers whose average AGI exceeds \$900,000 during a crop, fiscal, or program year are not eligible to participate in most programs administered by FSA and the Natural Resources Conservation Service (NRCS). Previous AGI provisions distinguished between farm and nonfarm AGI.

**Payment Limitations.**—The total amount of payments received, directly and indirectly, by a person or legal entity (except joint ventures or general partnerships) for Price Loss Coverage and Agriculture Risk Coverage (other than for peanuts), may not exceed \$125,000 per crop year. A person or legal entity that receives payments for peanuts has a separate \$125,000 payment limitation. For the Supplemental Disaster Programs, a payment limit of \$125,000 applies to payments under the Livestock Forage Disaster Program (LFP). The 2018 Farm Bill eliminated the payment limit for Emergency Assistance for Livestock, Honeybees and Farm-Raised Fish Program (ELAP), and the Bipartisan Budget Act of 2018 eliminated the payment limits for Livestock Indemnity Program (LIP) and the Tree Assistance Program (TAP).

**Marketing Assistance Loans (MALs) and Sugar Loans.**—The 2018 Farm Bill extended the authority for sugar loans for the 2019 through 2023 crop years and nonrecourse marketing assistance loans (MALs) and loan deficiency payment (LDPs) for the 2019–2023 crops of wheat, corn, grain sorghum, barley, oats, upland cotton, extra-long staple cotton (eligible for loans only), long grain rice, medium grain rice, soybeans, other oilseeds (including sunflower seed, rapeseed, canola, safflower, flaxseed, mustard seed, crambe and sesame seed), dry peas, lentils, small chickpeas, large chickpeas, graded and nongraded wool, mohair, honey, unshorn pelts, and peanuts. The American Relief Act, 2025 (P.L. 118–158) extended the 2018 Farm Bill authority to 2025. Availability of loans for some commodities may be affected by appropriations language. The Consolidated Appropriations Act, 2016 (Public Law 114–113) amended the Federal Agriculture Improvement and Reform Act of 1996, allowing producers to receive certificates in lieu of marketing loan gains or loan deficiency payments starting with the 2015 crop marketing year.

## DAIRY PROGRAMS

**Dairy Margin Coverage.**—The Dairy Margin Coverage (DMC) program was authorized in the 2018 Farm Bill, which was extended in the American Relief Act, 2025. The program is a voluntary risk management program for dairy producers. The program provides payments to dairy producers when the difference between the all-milk price and the average feed price (the margin) falls below a margin selected by the producer. Catastrophic coverage is available at no cost to the producers, other than an annual \$100 administrative fee; and various levels of buy-up coverage that farmers may choose by paying premiums covering the dairy operation's production history, ranging from 5 percent to 95 percent of production. The Consolidated Appropriations Act, 2021 established the Supplemental Dairy Margin Coverage (SDMC) for calendar years 2021–2023, which was also extended through 2024 by P.L. 118–22. SDMC payments are limited to farms enrolled in DMC with a production history of less than 5,000,000 pounds and reflect increases in their production since 2014.

**Dairy Indemnity Payment Program (DIPP).**—The program provides payments to dairy producers when a public regulatory agency directs them to remove their raw milk from the commercial market because it has been contaminated by pesticides and other residues. In 2021, the DIPP regulations were amended to add provisions for the indemnification of cows that are likely to be not marketable for longer durations, as a result, for example, of per- and polyfluoroalkyl substances.

## PROGRAMS FOR BIOENERGY AND NON-COMMODITY CROPS

**Noninsured Crop Disaster Assistance Program (NAP).**—NAP provides coverage, similar to buy-up provisions offered under the Federal crop insurance program. Producers may elect coverage for each individual crop between 50 and 65 percent of production, in 5 percent increments, at 100 percent of the average market price. Producers also pay a fixed premium equal to 5.25 percent of the liability. The waiver of service fees expanded from just limited resource farmers to also include beginning farmers and socially disadvantaged farmers, under the 2014 Farm Bill. The premiums for buy-up coverage are reduced by 50 percent for those same farmers.

**Feedstock Flexibility Program (FFP).**—FFP is continued through 2025. Congress authorized the FFP in the 2008 Farm Bill, allowing for the purchase of sugar to be sold for the production of bioenergy in order to avoid forfeitures of sugar loan collateral under the Sugar Program.

## DISASTER PROGRAMS

The following four disaster programs were authorized by the 2008 Farm Bill under the USDA Supplemental Disaster Assistance Program. These programs were permanently re-authorized under CCC in the 2014 Farm Bill and modified in the 2018 Farm Bill.

**Livestock Forage Disaster Program (LFP).**—LFP provides compensation to eligible livestock producers that have suffered grazing losses due to drought or fire on land that is native or improved pastureland with permanent vegetative cover or that is planted specifically for grazing. LFP payments for drought are equal to 60 percent of the monthly feed cost for up to 5 months, depending upon the severity of the drought. LFP payments for fire on federally managed rangeland are equal to 50 percent of the monthly feed cost for the number of days the producer is prohibited from grazing the managed rangeland, not to exceed 180 calendar days.

**Livestock Indemnity Program (LIP).**—LIP provides benefits to livestock producers for livestock deaths in excess of normal mortality caused by adverse weather or by attacks by animals reintroduced into the wild by the Federal Government. LIP payments are equal to 75 percent of the average fair market value of the livestock. The BBA removed the payment limit for LIP and added provisions to provide benefits for the sale of animals at a reduced price if the sale occurred due to injury that was a direct result of an eligible adverse weather event or due to an attack by an animal reintroduced into the wild.

**Emergency Assistance for Livestock, Honey Bees, and Farm-Raised Fish (ELAP).**—ELAP provides emergency assistance to eligible producers of livestock, honeybees and farm-raised fish for losses due to disease (including cattle tick fever), adverse weather, or other conditions, such as blizzards and wildfires, not covered by LFP and LIP. The BBA removed the annual funding limitation of \$20 million per program year and clarified which losses are eligible for assistance. The 2018 Farm Bill eliminated the payment limit for ELAP.

**Tree Assistance Program (TAP).**—TAP provides financial assistance to qualifying orchardists and nursery tree growers to replant or rehabilitate eligible trees, bushes, and vines damaged by natural disasters. The BBA removed the payment limitation for TAP and increased the number of acres for which a producer can receive payment from 500 to 1,000 acres per year.

## FOREIGN ASSISTANCE PROGRAMS

**Market Access Program (MAP).**—Under the MAP, CCC Funds are used to reimburse participating organizations for a portion of the costs of carrying out overseas marketing and promotional activities. The American Relief Act, 2025 continues the authority for the MAP with annual funding of \$200 million for 2025.

**Foreign Market Development Cooperator Program (FMD) and Quality Samples Program.**—Under the FMD program, cost-share assistance is provided to nonprofit commodity and agricultural trade associations to support overseas market development activities that are designed to remove long-term impediments to increased U.S. trade. CCC will fund the Quality Samples Program at an authorized annual level of \$2.5 million. Under this

initiative, samples of U.S. agricultural products will be provided to foreign importers to promote a better understanding and appreciation for the high quality of U.S. products.

**Technical Assistance for Specialty Crops and Emerging Markets.**—Technical Assistance for Specialty Crops and Emerging Markets were both extended through 2025 in the American Relief Act, 2025.

**The Bill Emerson Humanitarian Trust.**—The Bill Emerson Humanitarian Trust (BEHT) is a commodity and/or monetary reserve designed to ensure that the United States can meet its international food aid commitments. Assets of the Trust can be released any time the Administrator of the U.S. Agency for International Development determines that PL 480 Title II is inadequate to meet those needs in any fiscal year. When a release from the Trust is authorized, the Trust's assets cover all commodity costs associated with the release. All non-commodity costs, including ocean freight charges; internal transportation, handling, and storage overseas; and certain administrative costs are paid by CCC. The American Relief Act, 2025 extends the authorization to replenish the BEHT through 2025.

**Food for Progress Program (FPP).**—FPP helps developing countries and emerging democracies modernize and strengthen their agricultural sectors. U.S. agricultural commodities donated to recipient countries are sold on the local market and the proceeds are used to support agricultural, economic or infrastructure development programs. The 2018 Farm Bill authorizes funding for this program based on metric tonnage and the American Relief Act, 2025 continues it through 2025.

## CONSERVATION PROGRAMS

**Conservation Reserve Program (CRP).**—The Inflation Reduction Act extended the authorization of CRP through 2031. Modifications to CRP enacted in the 2018 Farm Bill remain in place, with limits on practice incentive payments to the actual cost of practice implementation and CRP soil rental payments at 85 percent of the rental rate for general program enrollment and at 90 percent for continuous program enrollment. The acreage cap remains at 27 million acres for 2025. The 2018 Farm Bill also authorized up to \$12 million in incentive payments for tree thinning and related activities.

## OPERATING EXPENSES

The Corporation carries out its functions through utilization of employees and facilities of other Government agencies. Administrative expenses are incurred by: the Farm Service Agency (FSA); the Foreign Agricultural Service; the Natural Resources Conservation Service; other agencies of the Department engaged in the Corporation's activities; and the Office of Inspector General for audit functions. The table below summarizes some of the administrative expenses funded through the Corporation. These funds are in addition to discretionary appropriations for these agencies.

## CCC Funding Used for Administrative Expenses

(Funding in thousands of dollars)			
Program or Funding Category	2024 actual	2025 est.	2026 est.
Emerging Markets Program (FAS) .....	935	969	969
Technical Assistance for Specialty Crops (FAS) .....	854	1,086	1,086
Foreign Market Development Cooperator Program (FAS) .....	1,182	1,245	1,245
Food for Progress (FAS) .....	4,065	3,645	3,645
Market Access Program (FAS) .....	5,321	5,285	5,285
CCC Section 4 authority (multiple agencies) .....	19,447	20,397	20,866
CCC Section 11 authority (multiple agencies) .....	40,583	52,904	52,904

Expenses are incurred for acquisition, operation, maintenance, improvement, or disposition of existing property that the Corporation owns or in which it has an interest. These expenses are treated as program expenses. Such program expenses include inspection, classing, and grading work performed on a fee basis by Federal employees or Federal- or State-licensed inspectors; and special services performed by Federal agencies within and outside this Department. Most of these general expenses, including storage and handling, transportation, inspection, classing and grading, and producer storage payments, are included in program costs. They are shown in the program and financing schedule in the entries entitled "Storage, transportation, and other obligations not included above."

## COMMODITY CREDIT CORPORATION FUND—Continued

Section 161 of the 1996 Act amended Section 11 of the CCC Charter Act to limit the use of CCC funds for the transfer and allotment of funds to State and Federal agencies. The Section 11 cap of \$56.1 million remains in 2025 and 2026.

The Corporation receives reimbursement for grain requisitioned pursuant to Public Law 87–152 by the States from Corporation stocks to feed resident wildlife threatened with starvation through the appropriation reimbursement for net realized losses. There have been no requisitions in recent years, however. The Corporation receives reimbursement for the commodity costs and other costs, including administrative costs, for commodities supplied to domestic nutrition programs and international food aid programs.

## FINANCING

**Appropriations.**—Reimbursement for Net Realized Losses. Under Section 2 of Public Law 87–155, the Act of August 17, 1961 (15 U.S.C. 713a 11), annual appropriations are authorized for each fiscal year, commencing with 1961, to reimburse the Corporation for net realized losses. The Omnibus Budget Reconciliation Act of 1987 amended Public Law 87–155 to authorize that the Corporation is reimbursed for its net realized losses by means of a current, indefinite appropriation as provided in annual appropriations acts. Appropriations to the Corporation for net realized losses have no effect on budget authority, as they are used to repay debt directly with the Treasury.

**Borrowing Authority.**—The Corporation has an authorized capital stock of \$100 million held by the U.S. Treasury and, effective in 1988, authority to have outstanding borrowings up to \$30 billion at any one time. Funds are borrowed from the Treasury and may also be borrowed from private lending agencies and others. The Corporation reserves a sufficient amount of its borrowing authority to purchase at any time all notes and other obligations evidencing loans made to the Corporation by such agencies and others. All bonds, notes, debentures, and similar obligations issued by the Corporation are subject to approval by the Secretary of the Treasury as required by the Act of March 8, 1938.

Interest on borrowings from the Treasury (and on capital stock) is paid at a rate based upon the average interest rate of all outstanding marketable obligations (of comparable maturity date) of the United States as of the preceding month. Interest is also paid on other notes and obligations at a rate prescribed by the Corporation and approved by the Secretary of the Treasury. The Department of Agriculture and Related Agencies Appropriation Act, 1966, made provision for terminating interest after June 30, 1964, on the portion of the Corporation's borrowings from the Treasury equal to the unreimbursed realized losses recorded on the books of the Corporation after the end of the fiscal year in which such losses are realized.

**Non-Expenditure Transfers.**—The Commodity Credit Corporation transfers CCC funds to several agencies responsible for administering Farm Bill and other Corporation programs. Once transferred, the expenses are recorded in the receiving agencies' accounts. The CCC Charter Act 15 U.S.C. 714i Section 5, enables CCC to broadly support the U.S. agriculture industry for authorized purposes and programs including commodity and income support, natural resources conservation, export promotion, international food aid, disaster assistance, agricultural research, and bioenergy development. The Charter Act provides broad authority to the Secretary of Agriculture to use CCC funding in fulfillment of its purpose. One-time supplemental non-expenditure transfers occurred in 2024 and the first quarter of 2025. In 2024, \$1.2 billion was transferred to the Agriculture Marketing Service, to support efforts to aid States to procure food and help increase availability of commodities for emergency food providers to meet rising demand, in addition \$500 million was provided to support the emergency food network as it faces challenges with rising food costs. Additionally, under the authority of the Animal Health Protection Act, \$929 million in fiscal year 2024 was transferred to the Animal and Plant Health Inspection Service to respond to Highly Pathogenic Avian Influenza cases nationwide. Furthermore, in 2024 \$213 million and \$129 million in first

quarter of FY 2025, was transferred to APHIS for efforts related to Exotic Fruit Flies and New World Screwworm.

## Object Classification (in millions of dollars)

Identification code 012–4336–0–3–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
33.0 Investments and loans .....	7,491	8,217	7,924
41.0 Grants, subsidies, and contributions .....	4,897	5,518	5,373
99.0 Direct obligations .....	12,388	13,735	13,297
99.9 Total new obligations, unexpired accounts .....	12,388	13,735	13,297

## COMMODITY CREDIT CORPORATION EXPORT (LOANS) CREDIT GUARANTEE PROGRAM ACCOUNT

## (INCLUDING TRANSFERS OF FUNDS)

*For administrative expenses to carry out the Commodity Credit Corporation's Export Guarantee Program, GSM 102 and GSM 103, \$6,063,000, to cover common overhead expenses as permitted by section 11 of the Commodity Credit Corporation Charter Act and in conformity with the Federal Credit Reform Act of 1990, which shall be paid to the appropriation for "Foreign Agricultural Service, Salaries and Expenses".*

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

## Program and Financing (in millions of dollars)

Identification code 012–1336–0–1–351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0702 Loan guarantee subsidy .....	2	6	4
0707 Reestimates of loan guarantee subsidy .....		2	
0708 Interest on reestimates of loan guarantee subsidy .....		1	
0709 Administrative expenses .....	6	6	6
0900 Total new obligations, unexpired accounts .....	8	15	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	6	6	6
Appropriations, mandatory:			
1200 Appropriation .....	3	9	4
1900 Budget authority (total) .....	9	15	10
1930 Total budgetary resources available .....	10	17	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	2	
3010 New obligations, unexpired accounts .....	8	15	10
3020 Outlays (gross) .....	-8	-17	-10
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	2	
3200 Obligated balance, end of year .....	2		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	6	6	6
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	5	5
4011 Outlays from discretionary balances .....	1	2	1
4020 Outlays, gross (total) .....	6	7	6
Mandatory:			
4090 Budget authority, gross .....	3	9	4
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	9	4
4101 Outlays from mandatory balances .....		1	
4110 Outlays, gross (total) .....	2	10	4



4180	Budget authority, net (total) .....	9	15	10
4190	Outlays, net (total) .....	8	17	10

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

Identification code 012-1336-0-1-351	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 GSM 102 .....	2,802	4,965	4,970
215003 Export Guarantee Program—Facilities .....	.....	494	488
215999 Total loan guarantee levels .....	2,802	5,459	5,458
Guaranteed loan subsidy (in percent):			
232001 GSM 102 .....	-24	-21	-25
232003 Export Guarantee Program—Facilities .....	.....	-10	-13
232999 Weighted average subsidy rate .....	-24	-20	-24
Guaranteed loan subsidy budget authority:			
233001 GSM 102 .....	-7	-10	-12
233003 Export Guarantee Program—Facilities .....	.....	.....	-1
233999 Total subsidy budget authority .....	-7	-10	-13
Guaranteed loan subsidy outlays:			
234001 GSM 102 .....	-9	-9	-11
234003 Export Guarantee Program—Facilities .....	.....	.....	-1
234999 Total subsidy outlays .....	-9	-9	-12
Guaranteed loan reestimates:			
235001 GSM 102 .....	-45	-10	.....
235002 Supplier Credit .....	-1	-4	.....
235999 Total guaranteed loan reestimates .....	-46	-14	.....
Administrative expense data:			
3510 Budget authority .....	6	6	6
3580 Outlays from balances .....	1	.....	.....
3590 Outlays from new authority .....	5	3	3

This is the program account for the GSM-102 CCC Export Credit Guarantee Program. The GSM-102 Export Credit Guarantee Program covers credit terms of up to 18 months. Under this program, CCC does not provide financing, but guarantees payments due from foreign banks and buyers. Because payment is guaranteed, financial institutions in the United States can offer competitive credit terms to foreign banks, usually with interest rates based on the Secured Overnight Financing Rate (SOFR). If the foreign bank fails to make any payment as agreed, the exporter or assignee must submit a notice of default to the CCC. A claim for loss must be filed, and the CCC will promptly pay claims found to be in good order. CCC usually guarantees 98 percent of the principal payment due and interest based on a percentage of the one-year Treasury rate.

A portion of the GSM-102 guarantees is also made available as Facilities Guarantees. Under this program, CCC guarantees export financing for capital goods and services to improve handling, marketing, processing, storage, or distribution of imported agricultural commodities and products in emerging markets where the program can benefit U.S. agricultural commodity exports.

The subsidy estimates for the GSM-102 program are determined in large part by the obligor's sovereign or non-sovereign country risk grade and the terms of the guarantee as offset by the fee received from the applicant. These risk grades are developed annually by the Interagency Country Risk Assessment System Committee (ICRAS). Sometimes an ICRAS grade for a country may change during the fiscal year. The default estimates for GSM-102 guarantees use the ICRAS grades, but are also based on programmatic default and recovery experience and country-specific macroeconomic assumptions rather than the government-wide default estimates used previously.

As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the credit guarantees committed in 1992 and beyond (including modifications of credit guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis. The 2025 Budget displays the GSM loan guarantee volume, the subsidy level that can be justified by forecast economic conditions, and the expected supply/demand conditions of countries requesting GSM loan

guarantees. The 2026 Budget includes \$6.1 million for administrative expenses.

**Object Classification** (in millions of dollars)

Identification code 012-1336-0-1-351	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	6	6	6
41.0 Grants, subsidies, and contributions .....	2	9	4
99.9 Total new obligations, unexpired accounts .....	8	15	10

**COMMODITY CREDIT CORPORATION EXPORT GUARANTEE FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 012-4337-0-3-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711 Default claim payments on principal .....	.....	7	17
0713 Payment of interest to Treasury .....	4	9	9
0715 Pro Rate Share of Claims paid to banks .....	1	2	1
0740 Negative subsidy obligations .....	10	18	17
0742 Downward reestimates paid to receipt accounts .....	17	13	.....
0743 Interest on downward reestimates .....	31	4	.....
0900 Total new obligations, unexpired accounts .....	63	53	44
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	27	23	97
1023 Unobligated balances applied to repay debt .....	-5	.....	.....
1070 Unobligated balance (total) .....	22	23	97
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	1	39	39
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	81	88	58
1825 Spending authority from offsetting collections applied to repay debt .....	-18	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	63	88	58
1900 Budget authority (total) .....	64	127	97
1930 Total budgetary resources available .....	86	150	194
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	23	97	150
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	2
3010 New obligations, unexpired accounts .....	63	53	44
3020 Outlays (gross) .....	-63	-52	-44
3050 Unpaid obligations, end of year .....	1	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	2
3200 Obligated balance, end of year .....	1	2	2
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	64	127	97
Financing disbursements:			
4110 Outlays, gross (total) .....	63	52	44
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from Program Account Upward Reestimate .....	-2	-3	.....
4120 Payments from Program Account Positive Subsidy .....	.....	-6	-6
4122 Interest on uninvested funds .....	-2	-2	-2
4123 Loan origination fee .....	-12	-35	-35
4123 Recoveries of Principal .....	-59	-35	-13
4123 Recoveries of Interest .....	-5	-7	-2
4123 Other Collections - Non-Federal sources .....	-1	.....	.....
4130 Offsets against gross budget authority and outlays (total) ....	-81	-88	-58
4160 Budget authority, net (mandatory) .....	-17	39	39
4170 Outlays, net (mandatory) .....	-18	-36	-14
4180 Budget authority, net (total) .....	-17	39	39
4190 Outlays, net (total) .....	-18	-36	-14

COMMODITY CREDIT CORPORATION EXPORT GUARANTEE FINANCING  
ACCOUNT—Continued

## Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4337-0-3-351	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	2,802	5,459	5,458
2150 Total guaranteed loan commitments .....	2,802	5,459	5,458
2199 Guaranteed amount of guaranteed loan commitments .....	2,655	5,350	5,349
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	2,798	2,723	1,390
2231 Disbursements of new guaranteed loans .....	2,750	5,459	5,458
2251 Repayments and prepayments .....	-2,825	-6,785	-4,940
2263 Adjustments: Terminations for default that result in claim payments .....		-7	-17
2290 Outstanding, end of year .....	2,723	1,390	1,891
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	2,661	1,384	1,880
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	128	76	35
2331 Disbursements for guaranteed loan claims .....			
2351 Repayments of loans receivable .....	-52	-41	-9
2364 Other adjustments, net .....			
2390 Outstanding, end of year .....	76	35	26

## Balance Sheet (in millions of dollars)

Identification code 012-4337-0-3-351	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury .....	28	23
1101 Accounts Receivable, net .....		
Investments in U.S. securities:		
1106 Receivables, net .....	1	3
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	128	76
1502 Interest receivable .....	2	1
1505 Allowance for subsidy cost (-) .....	-15	-18
1599 Net present value of assets related to defaulted guaranteed loans .....	115	59
1999 Total assets .....	144	85
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable .....	1	
2103 Debt .....	79	57
2104 Resources payable to Treasury .....		
2105 Other .....	51	19
Non-Federal liabilities:		
2201 Accounts payable .....	1	1
2204 Liabilities for loan guarantees .....	9	7
2207 Other .....	3	1
2999 Total liabilities .....	144	85
NET POSITION:		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	144	85

## COMMODITY CREDIT CORPORATION GUARANTEED LOANS LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4338-0-3-351	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations .....	9		
1022 Capital transfer of unobligated balances to general fund .....	-9		

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9		
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

## Balance Sheet (in millions of dollars)

Identification code 012-4338-0-3-351	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury .....	9	
1701 Defaulted guaranteed loans, gross .....		
1702 Interest receivable .....		
1703 Allowance for estimated uncollectible loans and interest (-) .....		
1799 Value of assets related to loan guarantees .....		
1999 Total assets .....	9	
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable .....		
2104 Resources payable to Treasury .....		
Non-Federal liabilities:		
2201 Accounts payable .....	9	
2207 Other .....		
2999 Total liabilities .....	9	
4999 Total liabilities and net position .....	9	

## FARM STORAGE FACILITY LOANS PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-3301-0-1-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0705 Reestimates of direct loan subsidy .....	36	21	
0706 Interest on reestimates of direct loan subsidy .....	3	1	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	39	22	
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	39	22	
1930 Total budgetary resources available .....	39	22	
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	39	22	
3020 Outlays (gross) .....	-39	-22	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....	39	22	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	39	22	
4180 Budget authority, net (total) .....	39	22	
4190 Outlays, net (total) .....	39	22	

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

Identification code 012-3301-0-1-351	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Farm Storage Facility Loans .....	312	471	500
115002 Sugar Storage Facility Loans .....		69	69
115999 Total direct loan levels .....	312	540	569
Direct loan subsidy (in percent):			
132001 Farm Storage Facility Loans .....	0.05	0.08	-17
132002 Sugar Storage Facility Loans .....		-91	-39
132999 Weighted average subsidy rate .....	0.05	-0.05	-20
Direct loan subsidy budget authority:			
133001 Farm Storage Facility Loans .....			-1
133002 Sugar Storage Facility Loans .....		-1	

133999	Total subsidy budget authority .....	-1	-1
	Direct loan subsidy outlays:		
134001	Farm Storage Facility Loans .....	-4	
134002	Sugar Storage Facility Loans .....	-1	
134999	Total subsidy outlays .....	-4	-1
	Direct loan reestimates:		
135001	Farm Storage Facility Loans .....	27	19
135002	Sugar Storage Facility Loans .....	4	
135999	Total direct loan reestimates .....	31	19

**Farm Storage Facility Loan (FSFL) Program.**—The FSFL program was established by the Commodity Credit Corporation (CCC) in 1949 to offer low-cost financing to producers for the construction or upgrade of on-farm storage facilities—the program was discontinued in the early 1980s when studies showed sufficient storage space was available. The FSFL was re-established in 2000 due to a severe shortage of available storage. The program was implemented in 2000 by CCC under Section 504(c) of the Federal Credit Reform Act of 1990. The Agriculture Improvement Act of 2018 (the 2018 Farm Bill) continued the authority for this program. The program now provides producers financing with seven-, ten-, or twelve-year repayment terms and low interest rates. The program also offers a micro-loan option for loans under \$50,000 with three-, five-, or seven-year repayment terms. The program gives producers greater marketing flexibility when farm storage is limited and/or transportation difficulties cause storage problems, allows farmers to benefit from new marketing and technological advances, and maximizes their returns through identity-preserved marketing.

**Sugar Storage Facility Loans.**—The 2002 Farm Bill, as amended by the 2008 Farm Bill and extended through the 2018 Farm Bill, directs that CCC establish a sugar storage facility loan program to provide financing for processors of domestically produced sugarcane and sugar beets to construct or upgrade storage and handling facilities for raw sugars and refined sugars. The loan term is a minimum of seven years with the amount and terms being determined as any other commercial loan.

The American Relief Act, 2025, P.L. 118–158, extended Farm Bill authorities through the end of 2025.

## FARM STORAGE FACILITY DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012–4158–0–3–351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710	Direct loan obligations .....	312	540
0713	Payment of interest to Treasury .....	60	37
0740	Negative subsidy obligations .....		1
0742	Downward reestimates paid to receipt accounts .....	7	3
0900	Total new obligations, unexpired accounts .....	379	580
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	127	158
1021	Recoveries of prior year unpaid obligations .....	18	18
1023	Unobligated balances applied to repay debt .....	-119	-176
1070	Unobligated balance (total) .....	26	
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	440	580
Spending authority from offsetting collections, mandatory:			
1800	Payments from program account (Upward Reestimate) .....	39	22
1800	Principal repayments .....	233	272
1800	Interest repayments .....	24	36
1800	Interest on Uninvested Funds .....	26	15
1800	Fees and Other Collections .....		1
1825	Spending authority from offsetting collections applied to repay debt .....	-251	-270
1850	Spending auth from offsetting collections, mand (total) .....	71	76
1900	Budget authority (total) .....	511	656
1930	Total budgetary resources available .....	537	656
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	158	76

## Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	286	251
3010	New obligations, unexpired accounts .....	379	580
3020	Outlays (gross) .....	-396	-401
3040	Recoveries of prior year unpaid obligations, unexpired .....	-18	-18
3050	Unpaid obligations, end of year .....	251	412
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	286	251
3200	Obligated balance, end of year .....	251	412

## Financing authority and disbursements, net:

Mandatory:			
4090	Budget authority, gross .....	511	656
Financing disbursements:			
4110	Outlays, gross (total) .....	396	401
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Payment from program account Upward Reestimate .....	-39	-22
4122	Interest on uninvested funds .....	-26	-15
4123	Principal collections .....	-233	-272
4123	Interest collections .....	-24	-36
4123	Fees and Other Collections .....		-1
4130	Offsets against gross budget authority and outlays (total) .....	-322	-346
4160	Budget authority, net (mandatory) .....	189	310
4170	Outlays, net (mandatory) .....	74	55
4180	Budget authority, net (total) .....	189	310
4190	Outlays, net (total) .....	74	55

## Status of Direct Loans (in millions of dollars)

Identification code 012–4158–0–3–351	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority .....	540	569
1142	Unobligated direct loan limitation (-) .....	-228	
1150	Total direct loan obligations .....	312	569
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year .....	1,322	1,413
1231	Disbursements: Direct loan disbursements .....	324	362
1251	Repayments: Repayments and prepayments .....	-233	-272
1290	Outstanding, end of year .....	1,413	1,503

## Balance Sheet (in millions of dollars)

Identification code 012–4158–0–3–351	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101	Fund balances with Treasury .....	412
Investments in U.S. securities:		
1106	Receivables, net .....	39
1206	Non-Federal assets: Receivables, net .....	9
Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross .....	1,322
1402	Interest receivable .....	14
1405	Allowance for subsidy cost (-) .....	7
1499	Net present value of assets related to direct loans .....	1,343
1801	Other Federal assets: Cash and other monetary assets .....	2
1999	Total assets .....	1,805
<b>LIABILITIES:</b>		
Federal liabilities:		
2103	Debt payable to Treasury .....	1,789
2105	Other Federal Liabilities .....	8
2201	Non-Federal liabilities: Accounts payable .....	8
2999	Total liabilities .....	1,805
<b>NET POSITION:</b>		
3300	Cumulative results of operations .....	
4999	Total liabilities and net position .....	1,805

## AGRICULTURAL DISASTER RELIEF FUND

## Program and Financing (in millions of dollars)

Identification code 012-5531-0-2-351	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5080 Outstanding debt, SOY .....	-2,595	-2,595	-2,595
5081 Outstanding debt, EOY .....	-2,595	-2,595	-2,595

The Agricultural Disaster Relief Trust Fund, established under Section 902 of the Food, Conservation, and Energy Act of 2008, administered by USDA Farm Service Agency, used to execute payments to farmers and ranchers under the following five disaster assistance programs: Supplemental Revenue Assistance Payments (SURE) Program, Livestock Forage Disaster Program (LFP), Livestock Indemnity Program (LIP), Tree Assistance Program (TAP), and Emergency Assistance for Livestock, Honey Bees, and Farm-Raised Fish (ELAP) Program. The Agricultural Act of 2014, the 2014 Farm Bill, extended all but SURE and shifted the funding authority for these disaster programs from the Agriculture Disaster Relief Trust Fund to the Commodity Credit Corporation. In 2024, the outlays are due to residual payments, corrections and/or appeals to obligations incurred during prior crop years. Obligations in 2025 and 2026 may still be required to make residual payments for disaster programs under the Disaster Trust authority.

## PIMA AGRICULTURE COTTON TRUST FUND

## Program and Financing (in millions of dollars)

Identification code 012-5635-0-2-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Pima Cotton Agreements .....	15		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	15		
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	16		
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1		
1260 Appropriations, mandatory (total) .....	15		
1930 Total budgetary resources available .....	15		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	15		
3020 Outlays (gross) .....	-15		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	15		
Outlays, gross:			
4100 Outlays from new mandatory authority .....	15		
4180 Budget authority, net (total) .....	15		
4190 Outlays, net (total) .....	15		

The Pima Agriculture Cotton Trust Fund was authorized under Section 12314 of the Agricultural Act of 2014, the 2014 Farm Bill, to reduce the economic injury to domestic manufacturers resulting from tariffs on cotton fabric that are higher than tariffs on certain apparel articles made of cotton fabric. Mandatory funding as established in the Farm Bill is \$16 million annually, to be transferred from funds of the Commodity Credit Corporation. Through the Agriculture Improvement Act of 2018, the 2018 Farm Bill, this program was extended through calendar year 2023. The Further

Continuing Appropriations and Other Extensions Act, 2024, P.L. 118-22, extended Farm Bill authorities through the end of calendar year 2024.

## AGRICULTURE WOOL APPAREL MANUFACTURERS TRUST FUND

## Program and Financing (in millions of dollars)

Identification code 012-5636-0-2-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Wool Manufacturers Payments .....	20	22	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	20	22	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	22	
Budget authority:			
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	30		
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2		
1260 Appropriations, mandatory (total) .....	28		
1930 Total budgetary resources available .....	42	22	
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	22		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			10
3010 New obligations, unexpired accounts .....	20	22	
3020 Outlays (gross) .....	-20	-12	-5
3050 Unpaid obligations, end of year .....		10	5
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....			10
3200 Obligated balance, end of year .....		10	5
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	28		
Outlays, gross:			
4100 Outlays from new mandatory authority .....	20		
4101 Outlays from mandatory balances .....		12	5
4110 Outlays, gross (total) .....	20	12	5
4180 Budget authority, net (total) .....	28		
4190 Outlays, net (total) .....	20	12	5

The Agriculture Wool Apparel Manufacturers Trust Fund was authorized under Section 12315 of the Agricultural Act of 2014, the 2014 Farm Bill, to reduce the economic injury to domestic manufacturers resulting from tariffs on wool fabric that are higher than tariffs on certain apparel articles made of wool fabric. Mandatory funding as established in the Farm Bill is the lesser of the amount the Secretary determines to be necessary to make payments in that year or \$30 million each year, to be transferred from funds of the Commodity Credit Corporation. Per the Agriculture Improvement Act of 2018, the 2018 Farm Bill, this program was extended through calendar year 2023. The Further Continuing Appropriations and Other Extensions Act, 2024, P.L. 118-22, extended Farm Bill authorities through the end of 2024.

## Trust Funds

## TOBACCO TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-8161-0-7-351	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Excise Taxes for Tobacco Assessments, Tobacco Trust Fund .....	9		
2000 Total: Balances and receipts .....	9		

Appropriations:				
Current law:				
2101	Tobacco Trust Fund .....	-9		
5099	Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 012-8161-0-7-351	2024 actual	2025 est.	2026 est.
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<b>Obligations by program activity:</b>				
0001	Tobacco Buyout Cost Reimbursement to CCC .....	9	1	1
0900	Total new obligations, unexpired accounts (object class 41.0) .....	9	1	1

<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	9		
Spending authority from offsetting collections, mandatory:				
1800	Collected .....		1	1
1900	Budget authority (total) .....	9	1	1
1930	Total budgetary resources available .....	9	1	1

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	9	1	1
3020	Outlays (gross) .....	-9	-1	-1

<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	9	1	1
Outlays, gross:				
4100	Outlays from new mandatory authority .....	9	1	1
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....		-1	-1
4180	Budget authority, net (total) .....	9		
4190	Outlays, net (total) .....	9		

**NATURAL RESOURCES CONSERVATION SERVICE****Federal Funds****CONSERVATION OPERATIONS**

For necessary expenses for carrying out the provisions of the Act of April 27, 1935 (16 U.S.C. 590a-f), including preparation of conservation plans and establishment of measures to conserve soil and water (including farm irrigation and land drainage and such special measures for soil and water management as may be necessary to prevent floods and the siltation of reservoirs and to control agricultural related pollutants); operation of conservation plant materials centers; classification and mapping of soil; dissemination of information; acquisition of lands, water, and interests therein for use in the plant materials program by donation, exchange, or purchase at a nominal cost not to exceed \$100 pursuant to the Act of August 3, 1956 (7 U.S.C. 2268a); purchase and erection or alteration or improvement of permanent and temporary buildings; and operation and maintenance of aircraft, \$112,259,000, to remain available until September 30, 2027: Provided, That appropriations hereunder shall be available pursuant to 7 U.S.C. 2250 for construction and improvement of buildings and public improvements at plant materials centers, except that the cost of alterations and improvements to other buildings and other public improvements shall not exceed \$250,000: Provided further, That when buildings or other structures are erected on non-Federal land, that the right to use such land is obtained as provided in 7 U.S.C. 2250a.

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

**Program and Financing** (in millions of dollars)

Identification code 012-1000-0-1-302	2024 actual	2025 est.	2026 est.
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<b>Obligations by program activity:</b>				
0001	Conservation Technical Assistance .....	867	839	
0002	Soil surveys .....	90	87	87
0003	Snow survey and water forecasting .....	18	16	15
0004	Plant materials centers .....	11	14	11
0006	Partnerships for Climate-Smart Commodities .....	236	325	
0007	Urban Agriculture and Innovative Production Program .....	7	7	
0008	Healthy Forests Reserve Program .....	1	1	

0009	Conservation Technical Assistance - Inflation Reduction Act .....	429	303	262
0799	Total direct obligations .....	1,659	1,592	375
0801	EPA Great Lakes - Reimbursable .....	5	5	5
0802	Reimbursable Agency Activity .....	19	19	19
0899	Total reimbursable obligations .....	24	24	24
0900	Total new obligations, unexpired accounts .....	1,683	1,616	399

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1,869	1,155	421
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	214	488	
1021	Recoveries of prior year unpaid obligations .....	18		
1070	Unobligated balance (total) .....	1,887	1,155	421
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	915	896	112
1131	Unobligated balance of appropriations permanently reduced .....	-30	-30	
1160	Appropriation, discretionary (total) .....	885	866	112
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	15	16	16
1701	Change in uncollected payments, Federal sources .....	58		
1750	Spending auth from offsetting collections, disc (total) .....	73	16	16
1900	Budget authority (total) .....	958	882	128
1930	Total budgetary resources available .....	2,845	2,037	549
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-7		
1941	Unexpired unobligated balance, end of year .....	1,155	421	150

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	3,567	4,064	3,317
3010	New obligations, unexpired accounts .....	1,683	1,616	399
3011	Obligations ("upward adjustments"), expired accounts .....	14		
3020	Outlays (gross) .....	-1,163	-2,363	-1,736
3040	Recoveries of prior year unpaid obligations, unexpired .....	-18		
3041	Recoveries of prior year unpaid obligations, expired .....	-19		
3050	Unpaid obligations, end of year .....	4,064	3,317	1,980
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-47	-93	-93
3070	Change in uncollected pymts, Fed sources, unexpired .....	-58		
3071	Change in uncollected pymts, Fed sources, expired .....	12		
3090	Uncollected pymts, Fed sources, end of year .....	-93	-93	-93
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	3,520	3,971	3,224
3200	Obligated balance, end of year .....	3,971	3,224	1,887

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	958	882	128
Outlays, gross:				
4010	Outlays from new discretionary authority .....	444	633	94
4011	Outlays from discretionary balances .....	350	313	390
4020	Outlays, gross (total) .....	794	946	484
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-16	-16	-16
4033	Non-Federal sources .....	-6		
4040	Offsets against gross budget authority and outlays (total) ....	-22	-16	-16
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-58		
4052	Offsetting collections credited to expired accounts .....	7		
4060	Additional offsets against budget authority only (total) .....	-51		
4070	Budget authority, net (discretionary) .....	885	866	112
4080	Outlays, net (discretionary) .....	772	930	468
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	369	1,417	1,252
4180	Budget authority, net (total) .....	885	866	112
4190	Outlays, net (total) .....	1,141	2,347	1,720

The Private Lands Conservation Operations account provides one source of funding for NRCS salaries and expenses to deliver the Natural Resources Conservation Service (NRCS) Mission. NRCS staff provide technical assistance supported by science-based technology and tools that help people conserve, maintain, and improve the Nations natural resources. In addition,

## CONSERVATION OPERATIONS—Continued

NRCS delivers the Soil Survey Program; Snow Survey and Water Supply Forecasting Program; and Plant Materials Centers.

The 2026 Budget proposes a total of \$112 million for the Private Lands Conservation Operations (PLCO) account for snow survey and water supply forecasting and plant materials centers.

**Technical assistance.**—NRCS has a long history of delivering conservation planning, helping to develop and deliver conservation technologies and practices on a voluntary basis. NRCS staff are trained to help land managers develop comprehensive conservation plans that include activities that reduce soil loss from erosion; address soil quality, water quality, water conservation, air quality, and agricultural waste management concerns; reduce potential damage caused by excess water and sedimentation or drought; enhance the quality of fish and wildlife habitat; improve the long-term sustainability of private lands, including cropland, forestland, grazing lands, coastal lands, and developed or developing lands; and facilitate changes in land use as needed for natural resource protection and sustainability.

The 2026 Budget does not request funding for this program. The CTA program will be funded through the Farm Bill's Farm Security and Rural Investment Programs.

**Snow survey and water supply forecasting.**—The purpose of the program is to provide western States and Alaska with information on seasonal water supply forecasts for water quantity management decisions relating to agricultural production, flood control, hydroelectric power generation, fish and wildlife management, municipal and industrial water supply, inland waterway navigation, and recreation. NRCS field staff and cooperators collect and analyze data on snow depth and snow water equivalent to approximately 2,000 remote, high elevation data collection sites. Over 900 of those sites are NRCS automated mountain weather stations that report hourly observations on snowpack, precipitation, air temperature, and other parameters. Snow Survey data and water supply forecasts are used by farmers and ranchers; water resource managers; climate researchers; Federal, State, and local government agencies; municipal and industrial water providers; hydroelectric power generation utilities; irrigation districts; fish and wildlife management agencies; reservoir project managers; recreationists; Tribal Nations; and the countries of Canada and Mexico.

**Plant Material Centers (PMCs).**—NRCS's network of 25 PMCs identify, evaluate, and demonstrate the performance of plants and plant technologies to help solve natural resource problems and improve the utilization of our nation's natural resources. PMCs continue to build on their long and successful history of releasing plants for resource conservation that have been instrumental at increasing the commercial availability of appropriate plant materials to the public. PMC activities contribute to reducing soil erosion; increasing cropland soil health and productivity; restoring wetlands, improving water quality, improving wildlife habitat (including pollinators); protecting streambank and riparian areas; stabilizing coastal dunes; producing forage; improving air quality; and addressing other conservation treatment needs.

The results of studies conducted by PMCs provide much of the basis for NRCS vegetative recommendations and conservation practices. PMC-led research ensures that NRCS conservation practices and recommendations to meet new and emerging natural resource issues are science-based. PMC-led training sessions and demonstrations improve the knowledge and capability of NRCS field staff. PMCs carry out their work cooperatively with State and Federal agencies, universities, Tribes, commercial businesses, and seed and nursery associations. PMC activities directly benefit private landowners as well as Federal and State land managing agencies.

## Object Classification (in millions of dollars)

Identification code 012–1000–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	327	363	129
11.3 Other than full-time permanent .....	2	2	1

11.5 Other personnel compensation .....	16	14	4
11.9 Total personnel compensation .....	345	379	134
12.1 Civilian personnel benefits .....	155	171	55
21.0 Travel and transportation of persons .....	19	20	7
22.0 Transportation of things .....	4	4	1
23.1 Rental payments to GSA .....	5	4	1
23.2 Rental payments to others .....	6	12	3
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	669	544	134
25.3 Other goods and services from Federal sources .....	54	4	
25.4 Operation and maintenance of facilities .....	102	72	22
25.5 Research and development contracts .....	1	1	
25.7 Operation and maintenance of equipment .....	1	1	
26.0 Supplies and materials .....	16	13	5
31.0 Equipment .....	16	13	10
32.0 Land and structures .....	22	29	1
41.0 Grants, subsidies, and contributions .....	236	324	
43.0 Interest and dividends .....	7		
99.0 Direct obligations .....	1,659	1,592	374
99.0 Reimbursable obligations .....	23	24	24
99.5 Adjustment for rounding .....	1		1
99.9 Total new obligations, unexpired accounts .....	1,683	1,616	399

## Employment Summary

Identification code 012–1000–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4,015	4,309	1,534
2001 Reimbursable civilian full-time equivalent employment .....	43	31	43

## FARM SECURITY AND RURAL INVESTMENT PROGRAMS

## Program and Financing (in millions of dollars)

Identification code 012–1004–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Wetlands Reserve Program .....	5	8	
0002 Environmental Quality Incentives Program .....	2,111	2,346	1,873
0005 Wildlife Habitat Incentives Program .....		2	
0006 Farm and Ranch Lands Protection Program .....	3	78	
0008 Grassland Reserve Program .....	1	17	
0009 Conservation Stewardship Program 2014 .....	78	55	
0010 Agricultural Management Assistance Program .....	4	5	5
0012 Healthy Forests Reserve Program .....		5	
0013 Conservation Reserve Program - Direct .....	183	296	221
0014 Agricultural Conservation Easement Program .....	466	744	415
0015 Regional Conservation Partnership Program .....	352	1,348	283
0016 Voluntary Public Access and Habitat Incentive Program .....	9		
0017 Wetlands Mitigation Banking Program - Mandatory .....		1	
0018 Feral Swine Eradication and Control Pilot Program .....	6		
0019 Conservation Stewardship Program - 2018 .....	929	1,256	918
0021 Wetlands Mitigation Banking Program - Discretionary .....		10	
0022 Agricultural Conservation Easement Program - Inflation Reduction Act .....	177	457	544
0023 Conservation Stewardship Program - Inflation Reduction Act ....	449	864	1,131
0024 Regional Conservation Partnership Program - Inflation Reduction Act .....	194	537	1,396
0025 Environmental Quality Incentives Program - Inflation Reduction Act .....	1,604	2,510	3,008
0799 Total direct obligations .....	6,571	10,539	9,794
0801 Reimbursable program activities .....	8	8	8
0802 Reimbursable EPA Great Lakes Environmental Quality Incentives Program .....	25	24	24
0899 Total reimbursable obligations .....	33	32	32
0900 Total new obligations, unexpired accounts .....	6,604	10,571	9,826

Budgetary resources:  
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....	2,754	3,442	2,288
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	6	8	
1021 Recoveries of prior year unpaid obligations .....	451		
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	3,206	3,442	2,288
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	2	2	
1120 Appropriations transferred to other acct [012–0180] .....			-71

1160	Appropriation, discretionary (total) .....	2	2	-71
	Appropriations, mandatory:			
1200	Appropriation (Inflation Reduction Act of 2022, P.L. 117–169) .....	3,250	6,000	7,950
1220	Appropriations transferred to other acct [012–0180] .....	-60	-60	.....
1222	Exercised borrowing authority transferred from other accounts [012–4336] .....	4,032	4,014	4,014
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-414	-229	-229
1230	Appropriations and/or unobligated balance of appropriations permanently reduced—IRA Funding .....	.....	-342	-453
1260	Appropriations, mandatory (total) .....	6,808	9,383	11,282
	Spending authority from offsetting collections, mandatory:			
1800	Offsetting Collections .....	19	32	32
1801	Change in uncollected payments, Federal sources .....	13	.....	.....
1850	Spending auth from offsetting collections, mand (total) .....	32	32	32
1900	Budget authority (total) .....	6,842	9,417	11,243
1930	Total budgetary resources available .....	10,048	12,859	13,531
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-2	.....	.....
1941	Unexpired unobligated balance, end of year .....	3,442	2,288	3,705
<b>Change in obligated balance:</b>				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	7,626	9,837	14,916
3010	New obligations, unexpired accounts .....	6,604	10,571	9,826
3020	Outlays (gross) .....	-3,934	-5,492	-7,844
3040	Recoveries of prior year unpaid obligations, unexpired .....	-451	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-8	.....	.....
3050	Unpaid obligations, end of year .....	9,837	14,916	16,898
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-92	-101	-101
3070	Change in uncollected pymts, Fed sources, unexpired .....	-13	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	4	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-101	-101	-101
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	7,534	9,736	14,815
3200	Obligated balance, end of year .....	9,736	14,815	16,797
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	2	2	-71
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	.....	.....	-45
4011	Outlays from discretionary balances .....	7	5	5
4020	Outlays, gross (total) .....	7	5	-40
	Mandatory:			
4090	Budget authority, gross .....	6,840	9,415	11,314
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	1,382	1,364	1,606
4101	Outlays from mandatory balances .....	2,545	4,123	6,278
4110	Outlays, gross (total) .....	3,927	5,487	7,884
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources .....	-21	-32	-32
4123	Non-Federal sources .....	-1	.....	.....
4130	Offsets against gross budget authority and outlays (total) ....	-22	-32	-32
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired .....	-13	.....	.....
4142	Offsetting collections credited to expired accounts .....	2	.....	.....
4143	Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4150	Additional offsets against budget authority only (total) .....	-10	.....	.....
4160	Budget authority, net (mandatory) .....	6,808	9,383	11,282
4170	Outlays, net (mandatory) .....	3,905	5,455	7,852
4180	Budget authority, net (total) .....	6,810	9,385	11,211
4190	Outlays, net (total) .....	3,912	5,460	7,812

Title XII of the Food Security Act of 1985 provides mandatory funding for conservation efforts on private lands, including wetlands, grasslands, forests, and farm and ranch lands. For conservation programs where NRCS is the lead agency, funds are transferred from the Commodity Credit Corporation (CCC) to the NRCS Farm Security and Rural Investment Programs account. These mandatory funds support programs to protect the natural resource base on private lands by providing technical assistance to farmers, ranchers and other private landowners to support the development of conservation plans; and by providing financial assistance to partially offset

the cost to implement conservation measures necessary to safeguard natural resources and improve wildlife habitat; and by purchasing easements either directly, or through third parties.

The Agriculture Improvement Act of 2018 amended Title XII of the Food Security Act of 1985, reauthorizing some programs, and creating one new conservation program that is administered by NRCS. The Inflation Reduction Act (IRA) amended the Farm Bill to extend NRCS conservation programs activities through FY 2031. In addition, the IRA provided additional funding for select conservation programs as noted below.

**Environmental Quality Incentives Program (EQIP).**—This program is authorized under Subchapter A of Chapter 4 of Subtitle D of Title XII of the Food Security Act of 1985, as amended. The Agriculture Improvement Act of 2018 reauthorized the program through 2023. Additionally, the IRA amended the Farm Bill to extend EQIP funding for all EQIP activities through FY 2031. The purpose of the program is to promote agricultural production and environmental quality as compatible national goals. EQIP promotes the voluntary application of land-based conservation practices and activities that maintain or improve the condition of the soil, water, plants, and air; conserve energy; and address other natural resource concerns. Eligible land includes cropland, rangeland, pastureland, private non-industrial forestland, tribal land, and other farm or ranch lands. In 2026, the Budget assumes extension of this program and includes \$2.025 billion within the mandatory baseline. In addition, the IRA provides \$3.45 billion for EQIP in 2026.

**Conservation Stewardship Program (CSP).**—This program is authorized by Subchapter B of Chapter 4 of Subtitle D of title XII of the Food Security Act of 1985, as amended. The Agriculture Improvement Act of 2018 reauthorized the program through 2023. Additionally, the IRA amended the Farm Bill to extend CSP funding for all CSP activities through FY 2031. The program encourages producers to address resource concerns in a comprehensive manner by undertaking additional conservation activities and improving, maintaining, and managing existing conservation activities. In 2026, the Budget assumes extension of this program and includes \$1.0 billion within the mandatory baseline. In addition, the IRA provides \$1.5 billion for CSP in 2026.

**Conservation Reserve Program (CRP) Technical Assistance.**—CRP is authorized by Sections 1231–1235A of the Food Security Act of 1985, as amended, and is administered by the Farm Service Agency. NRCS supports the program by providing technical assistance to producers to implement conservation practices on CRP land. The Agriculture Improvement Act of 2018 reauthorized the program, and the 2026 Budget assumes \$233 million in technical assistance for NRCS support of CRP. The IRA amended Section 1241 of the Food Security Act of 1985 to extend the availability CCC funds, and the authority to manage CRP, through FY 2031. In 2021, NRCS received an additional \$139 million in technical assistance funding to begin a nationwide soil sampling program to determine the level of soil carbon on land enrolled in CRP.

**Agricultural Conservation Easement Program (ACEP).**—ACEP consists of two components: 1) an agricultural land easement component under which NRCS assists eligible entities to protect agricultural land by limiting non-agricultural uses of that land through the purchase of agricultural land easements; and 2) a wetland reserve easement component under which NRCS provides financial and technical assistance directly to landowners to restore, protect and enhance wetlands through the purchase of wetlands reserve easements. The program was reauthorized through 2023 by the Agriculture Improvement Act of 2018 under Subtitle H of Title XII of the Food Security Act of 1985. The IRA amended the Farm Bill to extend ACEP funding for all ACEP activities through FY 2031. In 2026, the Budget assumes extension of this program and includes \$450 million within the mandatory baseline. In addition, the IRA provides \$600 million for ACEP in 2026.

**Regional Conservation Partnership Program (RCPP).**—RCPP promotes the implementation of conservation activities through agreements between NRCS and partners, and through conservation program contracts and

## FARM SECURITY AND RURAL INVESTMENT PROGRAMS—Continued

easements with producers and landowners. The program was reauthorized through 2023 by the Agriculture Improvement Act of 2018 under Subtitle I of Title XII of the Food Security Act of 1985. The IRA amended the Farm Bill to extend RCPP funding for all RCPP activities through FY 2031. Through agreements between partners and conservation program contracts or easements directly with producers and landowners, RCPP helps implement conservation projects that may focus on water quality and quantity, soil erosion, wildlife habitat, drought mitigation, flood control, or other regional priorities. In 2026, the Budget assumes extension of this program and includes \$300 million within the mandatory baseline. In addition, the IRA provides \$2.4 billion for RCPP in 2026.

**Voluntary Public Access and Habitat Incentive Program (VPA-HIP).**—The program is authorized by Section 1240R of the Food Security Act of 1985, as amended by Section 2406 of the Agriculture Improvement Act of 2018. VPA-HIP provided \$50 million for obligations between 2019 through 2023. VPA-HIP is authorized \$10 million for 2024 by amendment to 16 U.S.C. 3839bb–5(f)(1); in Division B, Title 1 Section 102(d)(1)(B) of the Further Continuing Appropriation and Other Extensions Act of 2024 (Public Law 118–22). VPA-HIP is a competitive grant program. Funding is limited to State and Tribal governments establishing new public access programs, expanding existing public access programs, and/or enhancing wildlife habitat on lands enrolled in public access programs.

**Feral Swine Eradication and Control Pilot Program (FSCP).**—The program is authorized by Sections 2408 of the Agriculture Improvement Act of 2018. The program provides \$75 million for obligations between 2019 and 2023, of which NRCS is to receive 50 percent. FSCP is authorized \$7.5 million for 2024 by amendment to Section 2408(g)(1) of the Agriculture Improvement Act of 2018 (Public Law 115–334); in Division B, Title 1 Section 102(d)(1)(C) of the Further Continuing Appropriations and Other Extensions Act of 2024 (Public Law 118–22). The program is implemented by NRCS and the Animal Plant Health Inspection Service to respond to the threat feral swine pose to agriculture, native ecosystems, and human and animal health.

In addition to the programs authorized under the Food Security Act of 1985, NRCS implements the following conservation programs:

**Agricultural Management Assistance Program (AMA).**—This program is authorized by Section 524(b) of the Federal Crop Insurance Act (7 U.S.C. 1524(b)), as amended. It authorizes \$10 million annually for the program, of which NRCS is to receive 50 percent. This program is implemented by NRCS, the Agricultural Marketing Service, and the Risk Management Agency. AMA activities are carried out in 16 States in which participation in the Federal Crop Insurance Program is historically low. The program helps producers mitigate financial risk by using conservation to reduce soil erosion and improve water quality. The 2026 Budget proposes \$5 million for the program.

NRCS works to deliver conservation programs using its technical field staff and by partnering with public and private entities through the Technical Service Provider (TSP) system. NRCS can contract with TSPs to help deliver the Farm Bill programs, or agricultural producers may select TSPs to help plan and implement conservation practices in their operations.

The U.S. has made great strides in improving water quality; however, nonpoint source pollution remains a significant challenge that requires policy attention and thoughtful new approaches. In 2026, the Budget continues to support the agency's efforts to better coordinate conservation practices among key Federal agency partners, along with agricultural producer organizations, conservation districts, States, Tribes, non-governmental organizations, and other local leaders, and to identify areas where a focused and coordinated approach can achieve substantial improvements in water quality. The Budget builds upon the collaborative process already underway among Federal agency partners to demonstrate substantial improvements in water quality from conservation programs by ensuring that USDA's key investments through Farm Bill conservation programs and related efforts are appropriately leveraged by other Federal programs.

The Farm Production and Conservation (FPAC) Business Center is a centralized operations office within the FPAC Mission Area responsible for financial management, budgeting, human resources, information technology, acquisitions/procurement, customer experience, internal controls, risk management, strategic and annual planning, and other activities for the FPAC Mission area and its component agencies, including NRCS, the Farm Service Agency (FSA), and the Risk Management Agency (RMA). The 2026 Budget includes a transfer of \$70,740,000 in mandatory funds to the Business Center to offset costs associated with administration and oversight of mandatory conservation programs. The proposed transfer is an estimate based on current staffing in the FPAC agencies and estimated costs in support of the Business Center.

## Object Classification (in millions of dollars)

Identification code 012–1004–0–1–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	546	617	551
11.3 Other than full-time permanent .....	1	2	1
11.5 Other personnel compensation .....	12	9	8
11.9 Total personnel compensation .....	559	628	560
12.1 Civilian personnel benefits .....	240	272	243
21.0 Travel and transportation of persons .....	15	18	69
22.0 Transportation of things .....	1	1	2
23.1 Rental payments to GSA .....	28	34	33
23.2 Rental payments to others .....	75	101	108
23.3 Communications, utilities, and miscellaneous charges .....	1	18	18
24.0 Printing and reproduction .....		1	5
25.2 Other services from non-Federal sources .....	372	1,581	1,239
25.3 Other goods and services from Federal sources .....	162	123	47
25.4 Operation and maintenance of facilities .....	333	298	379
26.0 Supplies and materials .....	7	10	18
31.0 Equipment .....	106	155	360
32.0 Land and structures .....	267	399	459
41.0 Grants, subsidies, and contributions .....	4,404	6,899	6,254
42.0 Insurance claims and indemnities .....	1	1	1
99.0 Direct obligations .....	6,571	10,539	9,795
99.0 Reimbursable obligations .....	33	32	32
99.5 Adjustment for rounding .....			-1
99.9 Total new obligations, unexpired accounts .....	6,604	10,571	9,826

## Employment Summary

Identification code 012–1004–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	6,770	7,193	6,241
2001 Reimbursable civilian full-time equivalent employment .....	25	25	29

## WATERSHED AND FLOOD PREVENTION OPERATIONS

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

## Program and Financing (in millions of dollars)

Identification code 012–1072–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Emergency watershed protection operations .....	388	299	146
0004 Small watershed operations (P.L. 566) .....	130	119	103
0005 Flood Prevention Operations P.L. 78–534 .....	78	10	6
0006 EWP (SANDY) .....	1	1	1
0007 Watershed Flood and Prevention Operations .....	47	47	47
0008 Rural Water Operations Program .....	22		
0799 Total direct obligations .....	666	476	303
0802 Watershed and Flood Prevention Operations (Reimbursable) .....	6	6	6
0900 Total new obligations, unexpired accounts .....	672	482	309
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1,424	902	493
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,424	902	
1021 Recoveries of prior year unpaid obligations .....	65		



1033	Recoveries of prior year paid obligations .....	2		
1070	Unobligated balance (total) .....	1,491	902	493
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation .....	35	15	
1131	Unobligated balance of appropriations permanently reduced .....	-3		
1160	Appropriation, discretionary (total) .....	32	15	
	Appropriations, mandatory:			
1222	Exercised borrowing authority transferred from other accounts [012-4336] .....	50	50	50
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-3	-3	-3
1260	Appropriations, mandatory (total) .....	47	47	47
	Spending authority from offsetting collections, discretionary:			
1700	Collected .....	17	11	11
1701	Change in uncollected payments, Federal sources .....	-13		
1750	Spending auth from offsetting collections, disc (total) .....	4	11	11
1900	Budget authority (total) .....	83	73	58
1930	Total budgetary resources available .....	1,574	975	551
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	902	493	242
<b>Change in obligated balance:</b>				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1,680	1,884	1,678
3010	New obligations, unexpired accounts .....	672	482	309
3020	Outlays (gross) .....	-378	-688	-672
3040	Recoveries of prior year unpaid obligations, unexpired .....	-65		
3041	Recoveries of prior year unpaid obligations, expired .....	-25		
3050	Unpaid obligations, end of year .....	1,884	1,678	1,315
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-63	-50	-50
3070	Change in uncollected pymts, Fed sources, unexpired .....	13		
3090	Uncollected pymts, Fed sources, end of year .....	-50	-50	-50
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,617	1,834	1,628
3200	Obligated balance, end of year .....	1,834	1,628	1,265
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	36	26	11
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	1	12	11
4011	Outlays from discretionary balances .....	329	614	578
4020	Outlays, gross (total) .....	330	626	589
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-13	-11	-11
4033	Non-Federal sources .....	-6		
4040	Offsets against gross budget authority and outlays (total) ....	-19	-11	-11
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	13		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	2		
4060	Additional offsets against budget authority only (total) .....	15		
4070	Budget authority, net (discretionary) .....	32	15	
4080	Outlays, net (discretionary) .....	311	615	578
	Mandatory:			
4090	Budget authority, gross .....	47	47	47
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	4	2	2
4101	Outlays from mandatory balances .....	44	60	81
4110	Outlays, gross (total) .....	48	62	83
4180	Budget authority, net (total) .....	79	62	47
4190	Outlays, net (total) .....	359	677	661

NRCS watershed programs provide for cooperative actions between the Federal Government and States and their political subdivisions to reduce damage from floodwater, sediment, and erosion; for the conservation, development, utilization, and disposal of water; and for the conservation and proper utilization of land. Funds in Watershed and Flood Prevention Operations can be used to implement authorized watershed projects for watershed flood protection; flood prevention; water quality improvements; soil erosion reduction; rural, municipal and industrial water supply; irrigation water management; sediment control; fish and wildlife habitat enhancement;

wetland creation and restoration, and also for projects that address multiple resource concerns, depending upon the needs and opportunities.

**Emergency Watershed Program.**—NRCS undertakes such emergency measures to mitigate imminent threats to life and property from floods, fires or windstorms, or when other natural elements or forces cause a sudden impairment of a watershed. NRCS may acquire Floodplain Easements on lands impacted by frequent flooding. Funding for the Emergency Watershed Program is typically provided through emergency supplemental appropriations.

**Watershed operations authorized by Public Law 78-534.**—NRCS cooperates with soil conservation districts and other local organizations in planning and installing flood prevention improvements in 11 watersheds authorized by the Flood Control Act of 1944. The Federal Government shares the cost of improvements for flood prevention, agricultural water management, recreation, and fish and wildlife development. The 2026 Budget does not propose funding for this program.

**Small watershed operations authorized by Public Law 83-566.**—NRCS provides technical and financial assistance to local organizations to install measures for watershed protection, flood prevention, agricultural water management, recreation, and fish and wildlife enhancement. The 2026 Budget does not propose funding for this program.

**Watershed Protection and Flood Prevention.**—Section 2401 of the Agriculture Improvement Act of 2018, Public Law 115-334, authorizes \$50 million per year for NRCS to provide technical and financial assistance to local organizations to implement projects for watershed protection and flood prevention.

Loans through the Agricultural Credit Insurance Fund have been made in previous years to the local sponsors in order to fund the local cost of Public Law 83-566 or 78-534 projects. No funding for these loans is assumed in 2026.

#### Object Classification (in millions of dollars)

Identification code 012-1072-0-1-301	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	13	12	14
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	14	13	15
12.1 Civilian personnel benefits .....	6	5	6
21.0 Travel and transportation of persons .....	1		1
25.1 Advisory and assistance services .....	46	8	8
25.2 Other services from non-Federal sources .....	100	115	98
25.4 Operation and maintenance of facilities .....	17	15	12
31.0 Equipment .....	1		
32.0 Land and structures .....	25	5	8
41.0 Grants, subsidies, and contributions .....	456	314	156
99.0 Direct obligations .....	666	475	304
99.0 Reimbursable obligations .....	5	6	6
99.5 Adjustment for rounding .....	1	1	-1
99.9 Total new obligations, unexpired accounts .....	672	482	309

#### Employment Summary

Identification code 012-1072-0-1-301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	115	103	110
2001 Reimbursable civilian full-time equivalent employment .....	11	11	11

#### EMERGENCY WATERSHED PROTECTION PROGRAM

For an additional amount for "Emergency Watershed Protection Program" for necessary expenses for the Emergency Watershed Protection Program, \$920,000,000, to remain available until expended: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

## EMERGENCY WATERSHED PROTECTION PROGRAM—Continued

## Program and Financing (in millions of dollars)

Identification code 012-0017-0-1-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 EWP Infrastructure 2022 .....	64	88	417
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	95	43	875
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	95	43	
1021 Recoveries of prior year unpaid obligations .....	12		
1070 Unobligated balance (total) .....	107	43	875
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....		920	
1930 Total budgetary resources available .....	107	963	875
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	43	875	458
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	38	63	85
3010 New obligations, unexpired accounts .....	64	88	417
3020 Outlays (gross) .....	-27	-66	-393
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12		
3050 Unpaid obligations, end of year .....	63	85	109
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	38	63	85
3200 Obligated balance, end of year .....	63	85	109
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		920	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		46	
4011 Outlays from discretionary balances .....	27	20	393
4020 Outlays, gross (total) .....	27	66	393
4180 Budget authority, net (total) .....		920	
4190 Outlays, net (total) .....	27	66	393

NRCS undertakes such emergency measures to mitigate imminent hazards to life and property from floods, fires, or windstorms, or when other natural elements or forces cause a sudden impairment of a watershed. Funding for the Emergency Watershed Program is typically provided through emergency supplemental appropriations.

## Object Classification (in millions of dollars)

Identification code 012-0017-0-1-301	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....		2	2
12.1 Civilian personnel benefits .....		1	1
23.1 Equipment .....			1
25.1 Advisory and assistance services .....		11	85
25.2 Other services from non-Federal sources .....	4	21	61
41.0 Grants, subsidies, and contributions .....	60	53	266
99.0 Direct obligations .....	64	88	416
99.5 Adjustment for rounding .....			1
99.9 Total new obligations, unexpired accounts .....	64	88	417

## Employment Summary

Identification code 012-0017-0-1-301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4	19	17

## WATERSHED REHABILITATION PROGRAM

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

## Program and Financing (in millions of dollars)

Identification code 012-1002-0-1-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Watershed Rehabilitation Program .....	8	9	13
0002 Small Watershed Rehabilitation Program .....	12	8	5
0799 Total direct obligations .....	20	17	18
0801 Reimbursable program activity .....	3	2	2
0900 Total new obligations, unexpired accounts .....	23	19	20
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	66	47	29
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	42	25	
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	68	47	29
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1900 Budget authority (total) .....	2	1	
1930 Total budgetary resources available .....	70	48	29
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	47	29	9
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	188	168	147
3010 New obligations, unexpired accounts .....	23	19	20
3020 Outlays (gross) .....	-41	-40	-37
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	168	147	130
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	188	168	147
3200 Obligated balance, end of year .....	168	147	130
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2	1	
Outlays, gross:			
4011 Outlays from discretionary balances .....	23	29	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1		
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	18	11	16
4180 Budget authority, net (total) .....	1	1	
4190 Outlays, net (total) .....	40	40	37

Under the authorities of Section 14 of the Watershed Protection and Flood Prevention Act (16 U.S.C. 1012), assistance is provided to communities to support the rehabilitation of small local dams originally constructed with Federal assistance and near or past their design life, or that no longer meet federal or state safety criteria or performance standards. The 2026 Budget does not request funding for this program.

## Object Classification (in millions of dollars)

Identification code 012-1002-0-1-301	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	2	2	1
12.1 Civilian personnel benefits .....	1	1	
25.1 Advisory and assistance services .....	1	3	4
25.2 Other services from non-Federal sources .....	8	6	6
25.4 Operation and maintenance of facilities .....	4	2	1
41.0 Grants, subsidies, and contributions .....	4	4	5
99.0 Direct obligations .....	20	18	17
99.0 Reimbursable obligations .....	2	2	2
99.5 Adjustment for rounding .....	1	-1	1
99.9 Total new obligations, unexpired accounts .....	23	19	20

**Employment Summary**

Identification code 012–1002–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	17	14	7
2001 Reimbursable civilian full-time equivalent employment .....	5	3	3

**HEALTHY FORESTS RESERVE PROGRAM****Program and Financing** (in millions of dollars)

Identification code 012–1090–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Healthy Forests Reserve Program .....		7	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	7	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	7	7	
1930 Total budgetary resources available .....	7	7	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7		

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			3
3010 New obligations, unexpired accounts .....		7	
3020 Outlays (gross) .....		-4	-1
3050 Unpaid obligations, end of year .....		3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			3
3200 Obligated balance, end of year .....		3	2

<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		4	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		4	1

The Healthy Forests Reserve Program (HFRP), which is authorized by Title V of the Healthy Forests Restoration Act of 2003 (Public Law 108–148), helps landowners restore, enhance, and protect forest resources through easements and financial assistance. Land enrolled in HFRP easements must (1) be privately owned, or owned by American Indian tribes, and (2) restore, enhance, or measurably increase the recovery of threatened or endangered species, improve biological diversity, or increase carbon sequestration. The 2026 Budget does not request funding for this program.

**Object Classification** (in millions of dollars)

Identification code 012–1090–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....		2	
32.0 Land and structures .....		5	
99.0 Direct obligations .....		7	
99.9 Total new obligations, unexpired accounts .....		7	

**URBAN AGRICULTURE AND INNOVATIVE PRODUCTION****Program and Financing** (in millions of dollars)

Identification code 012–1005–0–1–302	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8	5	3
3020 Outlays (gross) .....	-3	-2	-1
3050 Unpaid obligations, end of year .....	5	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	8	5	3

3200	Obligated balance, end of year .....	5	3	2
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**Budget authority and outlays, net:**

Discretionary:				
Outlays, gross:				
4011 Outlays from discretionary balances .....	3	2	1	
4180 Budget authority, net (total) .....				
4190 Outlays, net (total) .....	3	2	1	

The Office of Urban Agriculture and Innovative Production (OUAIP) was authorized by Section 12302 of the Agriculture Improvement Act of 2018 (the 2018 Farm Bill) amending Section 222 of the Department of Agriculture Reorganization Act of 1994 (7 U.S.C. 6911 et seq.). The Secretary of Agriculture delegated NRCS to lead the USDA-wide office, and to work in partnership with other USDA and federal agencies to support urban and innovative agriculture, including community composting and food waste reduction efforts. OUAIP is statutorily directed to administer grants, cooperative agreement pilot projects, work with FSA to establish pilot Urban/Suburban County Committees and maintain a Federal Advisory Committee for Urban Agriculture and Innovative Production, among other responsibilities. The 2026 Budget does not include funding for this program.

**WATER BANK PROGRAM****Program and Financing** (in millions of dollars)

Identification code 012–3320–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Water Bank Program .....	2	2	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	2	2	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2	2	
1930 Total budgetary resources available .....	2	2	

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	19	17	14
3010 New obligations, unexpired accounts .....	2	2	
3020 Outlays (gross) .....	-4	-5	-6
3050 Unpaid obligations, end of year .....	17	14	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	19	17	14
3200 Obligated balance, end of year .....	17	14	8

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2	2	
Outlays, gross:			
4011 Outlays from discretionary balances .....	4	5	6
4180 Budget authority, net (total) .....	2	2	
4190 Outlays, net (total) .....	4	5	6

The Water Bank Program is authorized by the Water Bank Act of 1970 (16 U.S.C. 1301–1311). NRCS enters into ten-year agreements with landowners and operators to conserve surface water; preserve, maintain, and improve the Nation's wetlands; increase waterfowl habitat in migratory waterfowl nesting, breeding, and feeding areas in the United States; and secure recreational and environmental benefits for the Nation. The 2026 Budget does not request funding for this program.

**Employment Summary**

Identification code 012–3320–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	2	

## DAMAGE ASSESSMENT AND RESTORATION REVOLVING FUND

## Program and Financing (in millions of dollars)

Identification code 012-4368-0-3-306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Damage Assessment & Restoration Revolving .....	5	4	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	10	8
1011 Unobligated balance transfer from other acct [014-5198] ....	5	2	2
1070 Unobligated balance (total) .....	15	12	10
1930 Total budgetary resources available .....	15	12	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	8	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	8	4
3010 New obligations, unexpired accounts .....	5	4	10
3020 Outlays (gross) .....	-6	-8	-10
3050 Unpaid obligations, end of year .....	8	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	8	4
3200 Obligated balance, end of year .....	8	4	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	6		
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....		8	10
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	6	8	10

## Object Classification (in millions of dollars)

Identification code 012-4368-0-3-306	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1		1
25.2 Other services from non-Federal sources .....		1	2
25.4 Operation and maintenance of facilities .....	3	1	6
41.0 Grants, subsidies, and contributions .....	1	1	1
99.0 Direct obligations .....	5	3	10
99.5 Adjustment for rounding .....		1	
99.9 Total new obligations, unexpired accounts .....	5	4	10

## Employment Summary

Identification code 012-4368-0-3-306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	8	5	5

## RURAL DEVELOPMENT

## Federal Funds

## SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses for carrying out the administration and implementation of Rural Development programs, including activities with institutions concerning the development and operation of agricultural cooperatives; and for cooperative agreements; \$265,008,000: Provided, That of the amount made available under this heading, no less than \$75,000,000, to remain available until expended, shall be used for information technology expenses: Provided further, That notwithstanding any other provision of law, funds appropriated under this heading may be used for advertising and promotional activities that support Rural Development programs: Provided further, That in addition to any other funds appropriated for purposes authorized by section 502(i) of the Housing Act of 1949 (42 U.S.C. 1472(i)), any amounts collected under such section, as amended by this Act, will immediately be credited to this account and will remain available until expended for such purposes.

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

## Program and Financing (in millions of dollars)

Identification code 012-0403-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	372	351	265
0002 Biobased .....	3		
0003 Interchange .....	20		
0799 Total direct obligations .....	395	351	265
0801 Reimbursable program - Program Transfers and Reimbursable Obligations .....	480	492	475
0811 LAMP and LAMP COVID .....	1	1	1
0813 Nonrecurrent Expenses Fund IT Development .....	16		
0816 Reconnect transfer for Administration and Technical Support .....	18	36	8
0817 Division N Disaster Funding Transfer for Administration .....	2	2	1
0818 Disaster Assistance Fund Administration .....		1	
0899 Total reimbursable obligations .....	517	532	485
0900 Total new obligations, unexpired accounts .....	912	883	750
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	89	57	26
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	80		
1011 Unobligated balance transfer from other acct [012-0405] ....	6		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	96	57	26
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	351	351	265
1121 Appropriations transferred from other acct [012-0405] ....		1	
1160 Appropriation, discretionary (total) .....	351	352	265
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	3		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	505	500	487
1701 Change in uncollected payments, Federal sources .....	15		
1750 Spending auth from offsetting collections, disc (total) .....	520	500	487
1900 Budget authority (total) .....	874	852	752
1930 Total budgetary resources available .....	970	909	778
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	57	26	28
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	151	179	160
3010 New obligations, unexpired accounts .....	912	883	750
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-877	-902	-718
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-8		
3050 Unpaid obligations, end of year .....	179	160	192
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-23	-30	-30
3070 Change in uncollected pymts, Fed sources, unexpired .....	-15		
3071 Change in uncollected pymts, Fed sources, expired .....	8		
3090 Uncollected pymts, Fed sources, end of year .....	-30	-30	-30
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	128	149	130
3200 Obligated balance, end of year .....	149	130	162
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	871	852	752
Outlays, gross:			
4010 Outlays from new discretionary authority .....	736	698	611
4011 Outlays from discretionary balances .....	137	194	105
4020 Outlays, gross (total) .....	873	892	716
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-513	-500	-487
4033 Non-Federal sources .....	-2		
4040 Offsets against gross budget authority and outlays (total) ....	-515	-500	-487

Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-15		
4052	Offsetting collections credited to expired accounts .....	10		
4060	Additional offsets against budget authority only (total) .....	-5		
4070	Budget authority, net (discretionary) .....	351	352	265
4080	Outlays, net (discretionary) .....	358	392	229
Mandatory:				
4090	Budget authority, gross .....	3		
Outlays, gross:				
4100	Outlays from new mandatory authority .....	1		
4101	Outlays from mandatory balances .....	3	10	2
4110	Outlays, gross (total) .....	4	10	2
4180	Budget authority, net (total) .....	354	352	265
4190	Outlays, net (total) .....	362	402	231

The Rural Development Salaries and Expenses (S&E) account is a consolidated account to administer all Rural Development programs, including programs in the Rural Utilities Service (RUS), the Rural Housing Service (RHS), and the Rural Business-Cooperative Service (RBS). The 2026 Budget funds S&E at \$710.5 million. There is also a set-aside of no less than \$75 million for information technology expenses, and these funds are available until expended. For more information about the Rural Development mission area go to [www.rd.usda.gov](http://www.rd.usda.gov).

**Object Classification** (in millions of dollars)

Identification code 012-0403-0-1-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	152	128	115
11.5 Other personnel compensation .....	3		
11.9 Total personnel compensation .....	155	128	115
12.1 Civilian personnel benefits .....	61	57	50
21.0 Travel and transportation of persons .....	4	5	5
22.0 Transportation of things .....			14
23.1 Rental payments to GSA .....	6	18	6
23.2 Rental payments to others .....	5	17	6
23.3 Communications, utilities, and miscellaneous charges .....	1	3	1
25.1 Advisory and assistance services .....	53	24	7
25.2 Other services from non-Federal sources .....	24	6	18
25.3 Other goods and services from Federal sources .....	5	69	25
25.7 Operation and maintenance of equipment .....	76	23	8
26.0 Supplies and materials .....	1		
31.0 Equipment .....	3		
32.0 Land and structures .....	1	1	8
42.0 Insurance claims and indemnities .....			2
99.0 Direct obligations .....	395	351	265
99.0 Reimbursable obligations .....	517	532	485
99.9 Total new obligations, unexpired accounts .....	912	883	750

**Employment Summary**

Identification code 012-0403-0-1-452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,474	1,300	1,128
2001 Reimbursable civilian full-time equivalent employment .....	2,937	3,330	2,034

**RURAL DEVELOPMENT DISASTER ASSISTANCE FUND**

■ For an additional amount for the "Rural Development Disaster Assistance Fund" as authorized under section 6945 of title 7, United States Code, as amended by this Act, \$362,500,000, to remain available until expended: *Provided*, That section 6945(b) of title 7, United States Code, shall apply to amounts provided under this heading in this Act: *Provided further*, That amounts provided under this heading in this Act may not be transferred pursuant to section 2257 of title 7, United States Code: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

**Program and Financing** (in millions of dollars)

Identification code 012-0405-0-1-453	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7		362
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	7		
1010 Unobligated balance transfer to other accts [012-0403] .....	-6		
1010 Unobligated balance transfer to other accts [012-1951] .....	-1		
1070 Unobligated balance (total) .....			362
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....		363	
1120 Appropriations transferred to other acct [012-0403] .....		-1	
1160 Appropriation, discretionary (total) .....		362	
1900 Budget authority (total) .....		362	
1930 Total budgetary resources available .....		362	362
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		362	362
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		362	
4180 Budget authority, net (total) .....		362	
4190 Outlays, net (total) .....			

The Rural Disaster Assistance Fund (RDAF) reflects transferred-in balances from consolidated Rural Development (RD) disaster supplemental funding from specific RD programs that were for previous disasters, but where the original funds are no longer needed for the initial purpose/disaster for which they were provided. The funding in the account allows RD to use its existing programs to address disaster needs quickly and flexibly, as the funding can be immediately applied for disaster response to any RD program. Funding can be also be directly appropriated to the account, and in 2024 the account received \$363 million in emergency supplemental funding from PL 118-158, the Further Continuing Appropriations and Other Extensions Act, 2025 - Division B. No new funding is requested for the RDAF in the 2026 Budget.

**RURAL HOUSING SERVICE****Federal Funds****RURAL HOUSING ASSISTANCE GRANTS**

*For grants for very low-income housing made by the Rural Housing Service, as authorized by 42 U.S.C. 1474, \$20,000,000, to remain available until expended.*

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

**Program and Financing** (in millions of dollars)

Identification code 012-1953-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0012 Very Low-Income Housing Repair Grants .....	28	26	21
0016 Rural Housing Preservation Grants .....	11	11	1
0017 Domestic Violence Shelters with Pets .....	3	3	
0018 Very Low-Income Housing Repair Grants (Division N) .....	11	37	
0020 Rural Housing Preservation Grants (Division N) .....		2	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	53	79	22
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	83	40	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	83	40	
1010 Unobligated balance transfer to other accts [012-2081] .....	-3		
1021 Recoveries of prior year unpaid obligations .....	3	3	3
1070 Unobligated balance (total) .....	83	43	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	38	38	20
1131 Unobligated balance of appropriations permanently reduced .....	-28	-2	
1160 Appropriation, discretionary (total) .....	10	36	20
1900 Budget authority (total) .....	10	36	20

RURAL HOUSING ASSISTANCE GRANTS—Continued  
Program and Financing—Continued

Identification code 012–1953–0–1–604	2024 actual	2025 est.	2026 est.
1930 Total budgetary resources available .....	93	79	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	40		1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	61	50	45
3010 New obligations, unexpired accounts .....	53	79	22
3020 Outlays (gross) .....	-61	-81	-42
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-3	-3
3050 Unpaid obligations, end of year .....	50	45	22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	61	50	45
3200 Obligated balance, end of year .....	50	45	22
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	10	36	20
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	20	16
4011 Outlays from discretionary balances .....	58	61	26
4020 Outlays, gross (total) .....	61	81	42
4180 Budget authority, net (total) .....	10	36	20
4190 Outlays, net (total) .....	61	81	42

The very low-income housing repair grant program is authorized under section 504 of the Housing Act of 1949, as amended. This grant program enables very low-income elderly residents in rural areas to improve or modernize their dwellings, to make the dwelling safer or more sanitary, or to remove health and safety hazards. The 2026 Budget requests \$20 million for this account.

For other housing assistance grants authorized for funding in this account such as housing preservation grants and supervisory and technical assistance grants as authorized by section 509(f) and 525 of the Housing Act of 1949, as amended, the 2026 Budget is not requesting funding for these programs.

## RENTAL ASSISTANCE PROGRAM

For rental assistance agreements entered into or renewed pursuant to the authority under section 521(a)(2) of the Housing Act of 1949 or agreements entered into in lieu of debt forgiveness or payments for eligible households as authorized by section 502(c)(5)(D) of the Housing Act of 1949, \$1,715,000,000 to remain available until September 30, 2027, and in addition such sums as may be necessary, as authorized by section 521(c) of the Act, to liquidate debt incurred prior to fiscal year 1992 to carry out the rental assistance program under section 521(a)(2) of the Act: Provided, That amounts made available under this heading shall be available for renewal of rental assistance agreements where the Secretary determines that a maturing loan for a project cannot reasonably be restructured with another USDA loan or modification and the project was operating with rental assistance under section 521 of the Housing Act of 1949: Provided further, That the Secretary may enter into rental assistance contracts in maturing properties with existing rental assistance agreements notwithstanding any provision of section 521 of the Housing Act of 1949, for a term of at least 10 years but not more than 20 years: Provided further, That any agreement to enter into a rental assistance contract under section 521 of the Housing Act of 1949 for a maturing property shall obligate the owner to continue to maintain the project as decent, safe, and sanitary housing and to operate the development in accordance with the Housing Act of 1949: Provided further, That upon request by an owner under section 514 or 515 of the Act, the Secretary may renew the rental assistance agreement for a period of 20 years or until the term of such loan has expired, subject to annual appropriations: Provided further, That any unexpended balances remaining at the end of such one-year agreements may be transferred and used for purposes of any debt reduction, maintenance, repair, or rehabilitation of any existing projects; preservation; and rental assistance activities authorized under title V of the Act: Provided further, That rental assistance provided under agreements entered into prior to fiscal year 2026 for a farm labor multi-family housing project financed under section 514 or 516 of the Act may not be recaptured for use in another project until such assistance has remained unused for a period of twelve consecutive months, if such project has a waiting list of tenants seeking such assistance or the project

has rental assistance eligible tenants who are not receiving such assistance: Provided further, That such recaptured rental assistance shall, to the extent practicable, be applied to another farm labor multi-family housing project financed under section 514 or 516 of the Act: Provided further, That except as provided in the seventh proviso under this heading and notwithstanding any other provision of the Act, the Secretary may recapture rental assistance provided under agreements entered into prior to fiscal year 2026 for a project that the Secretary determines no longer needs rental assistance and use such recaptured funds for current needs.

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

## Program and Financing (in millions of dollars)

Identification code 012–0137–0–1–604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Rental assistance program .....	1,608	1,642	1,715
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,608	1,642	1,715
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,610	1,608	1,715
1121 Appropriations transferred from other acct [012–1902] .....		34	
1139 Appropriations substituted for borrowing authority .....	-2		
1160 Appropriation, discretionary (total) .....	1,608	1,642	1,715
1900 Budget authority (total) .....	1,608	1,642	1,715
1930 Total budgetary resources available .....	1,608	1,642	1,715
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,879	1,907	2,059
3010 New obligations, unexpired accounts .....	1,608	1,642	1,715
3020 Outlays (gross) .....	-1,580	-1,490	-1,696
3050 Unpaid obligations, end of year .....	1,907	2,059	2,078
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,879	1,907	2,059
3200 Obligated balance, end of year .....	1,907	2,059	2,078
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,608	1,642	1,715
Outlays, gross:			
4010 Outlays from new discretionary authority .....	171	246	257
4011 Outlays from discretionary balances .....	1,408	1,244	1,439
4020 Outlays, gross (total) .....	1,579	1,490	1,696
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1		
4180 Budget authority, net (total) .....	1,608	1,642	1,715
4190 Outlays, net (total) .....	1,580	1,490	1,696

The rental assistance program is authorized under section 521(a)(2) of the Housing Act of 1949, as amended, and is designed to reduce rent expenses for very low-income and low-income families living in RHS-financed rural rental and farm labor housing projects. A total of \$1.72 billion is being requested for renewals of existing rental assistance contracts for maintaining a sustainable rental assistance program.

The Budget also requests authority to decouple Rental Assistance from the Multi-family Housing Direct Loan program, allowing RHS to continue offering Rental Assistance to certain properties that no longer have an RHS-financed loan. Decoupling these two programs will help ensure low-income rural tenants in USDA financed properties continue to have access to affordable rents when projects reach loan maturity and leave the portfolio. Decoupling will also lead to the preservation of the majority of USDA's project-based assistance, and, thus, decrease the number of tenant-based vouchers needed for USDA financed properties going forward.

From 1978 through 1991, the rental assistance program was funded under the Rural Housing Insurance Fund (RHIF). Beginning in 1992, pursuant to Credit Reform, a separate grant account was established for this program.

Prior year obligations are funded with "such sums" amounts to cover those pre-credit reform contracts in RHIF.

### RURAL HOUSING VOUCHER ACCOUNT

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

#### Program and Financing (in millions of dollars)

Identification code 012–2002–0–1–604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0011 Vouchers .....	43	48	3
0012 Administrative Expenses .....	1	1	
0900 Total new obligations, unexpired accounts .....	44	49	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	37	9	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	37	9	
1021 Recoveries of prior year unpaid obligations .....	3	4	3
1070 Unobligated balance (total) .....	40	13	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	48	48	
1131 Unobligated balance of appropriations permanently reduced .....	-35	-12	
1160 Appropriation, discretionary (total) .....	13	36	
1900 Budget authority (total) .....	13	36	
1930 Total budgetary resources available .....	53	49	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	29	34	48
3010 New obligations, unexpired accounts .....	44	49	3
3020 Outlays (gross) .....	-36	-31	-33
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-4	-3
3050 Unpaid obligations, end of year .....	34	48	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	29	34	48
3200 Obligated balance, end of year .....	34	48	15
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	13	36	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	12	3	
4011 Outlays from discretionary balances .....	24	28	33
4020 Outlays, gross (total) .....	36	31	33
4180 Budget authority, net (total) .....	13	36	
4190 Outlays, net (total) .....	36	31	33

This account includes funding for vouchers as authorized in section 542 of the Housing Act of 1949 to be used to assist families who may face hardship when the mortgage on the RHS-financed rural rental housing projects is prepaid or paid in full. A voucher can be used in lieu of rental assistance, which is no longer available once the property is paid-off. The 2026 Budget does not request funding for this program.

#### Object Classification (in millions of dollars)

Identification code 012–2002–0–1–604	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	1	1	
41.0 Grants, subsidies, and contributions .....	43	48	3
99.9 Total new obligations, unexpired accounts .....	44	49	3

### MUTUAL AND SELF-HELP HOUSING GRANTS

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

#### Program and Financing (in millions of dollars)

Identification code 012–2006–0–1–604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Mutual and self-help housing grants .....	29	27	2
0900 Total new obligations, unexpired accounts (object class 41.0) .....	29	27	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1		
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1		
1021 Recoveries of prior year unpaid obligations .....	3	2	2
1070 Unobligated balance (total) .....	4	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	25	25	
1930 Total budgetary resources available .....	29	27	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	58	53	45
3010 New obligations, unexpired accounts .....	29	27	2
3020 Outlays (gross) .....	-31	-33	-24
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-2	-2
3050 Unpaid obligations, end of year .....	53	45	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	58	53	45
3200 Obligated balance, end of year .....	53	45	21
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	25	25	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	4	
4011 Outlays from discretionary balances .....	29	29	24
4020 Outlays, gross (total) .....	31	33	24
4180 Budget authority, net (total) .....	25	25	
4190 Outlays, net (total) .....	31	33	24

This program is authorized under section 523 of the Housing Act of 1949, as amended. Grants and contracts are made for the purpose of providing technical and supervisory assistance to groups of families to enable them to build their own homes through the mutual exchange of labor. The 2026 Budget does not request funding for this program.

### RURAL COMMUNITY FACILITIES PROGRAM ACCOUNT

#### (INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed loans as authorized by section 306 and described in section 381E(d)(1) of the Consolidated Farm and Rural Development Act, \$1,250,000,000 for direct loans and \$650,000,000 for guaranteed loans: Provided, That sections 381E to 381H and 381N of the Consolidated Farm and Rural Development Act (7 U.S.C. 2009d–2009g, 2009m) shall not apply to the amounts made available under this heading.

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

#### Program and Financing (in millions of dollars)

Identification code 012–1951–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 CF Grants .....	290	274	224
0012 Rural Community Development Initiative Grants .....	7	6	1
0013 Economic Impact Initiative Grants .....	1		
0014 Tribal College Grants .....	8	8	1
0015 Grant Reserve/Subsidy BA .....	40		
0022 CF Grants Disaster (Division N) .....	12	37	
0025 CF Admin Expense .....		1	
0091 Direct program activities, subtotal .....	358	326	226

RURAL COMMUNITY FACILITIES PROGRAM ACCOUNT—Continued  
Program and Financing—Continued

Identification code 012–1951–0–1–452	2024 actual	2025 est.	2026 est.
<b>Credit program obligations:</b>			
0701 Direct loan subsidy .....		11	
0705 Reestimates of direct loan subsidy .....	112	189	
0706 Interest on reestimates of direct loan subsidy .....	24	41	
0707 Reestimates of loan guarantee subsidy .....	2	6	
0708 Interest on reestimates of loan guarantee subsidy .....	1	2	
0791 Direct program activities, subtotal .....	139	249	
0900 Total new obligations, unexpired accounts .....	497	575	226
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	442	613	309
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	442		
1011 Unobligated balance transfer from other acct [012–0405] .....	1		
1021 Recoveries of prior year unpaid obligations .....	5	4	3
1070 Unobligated balance (total) .....	448	617	312
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	18	18	
1121 Appropriations transferred from other acct [012–2081] .....		6	
1121 Appropriations transferred from other acct [012–1230] .....		4	
1121 Appropriations transferred from other acct [012–1902] .....		1	
1160 Appropriation, discretionary (total) .....	18	29	
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....	139	238	
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	505		
1900 Budget authority (total) .....	662	267	
1930 Total budgetary resources available .....	1,110	884	312
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	613	309	86
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	664	814	754
3010 New obligations, unexpired accounts .....	497	575	226
3020 Outlays (gross) .....	-338	-631	-407
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	-4	-3
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	814	754	570
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	664	814	754
3200 Obligated balance, end of year .....	814	754	570
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	523	29	
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	4	2	
4011 Outlays from discretionary balances .....	120	294	320
4020 Outlays, gross (total) .....	124	296	320
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-505		
<b>Mandatory:</b>			
4090 Budget authority, gross .....	139	238	
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	139	238	
4101 Outlays from mandatory balances .....	75	97	87
4110 Outlays, gross (total) .....	214	335	87
4180 Budget authority, net (total) .....	157	267	
4190 Outlays, net (total) .....	-167	631	407

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

Identification code 012–1951–0–1–452	2024 actual	2025 est.	2026 est.
<b>Direct loan levels supportable by subsidy budget authority:</b>			
115002 Community Facility Loans .....	721	991	1,250
115999 Total direct loan levels .....	721	991	1,250
<b>Direct loan subsidy (in percent):</b>			
132002 Community Facility Loans .....	-50	1.12	-3.53
132999 Weighted average subsidy rate .....	-50	1.12	-3.53

<b>Direct loan subsidy budget authority:</b>			
133002 Community Facility Loans .....	-4	11	-44
133999 Total subsidy budget authority .....	-4	11	-44
<b>Direct loan subsidy outlays:</b>			
134002 Community Facility Loans .....	-61	-61	-61
134999 Total subsidy outlays .....	-61	-61	-61
<b>Direct loan reestimates:</b>			
135002 Community Facility Loans .....	56	224	
135005 Community Facility Relending .....	6	4	
135999 Total direct loan reestimates .....	62	228	
<b>Guaranteed loan levels supportable by subsidy budget authority:</b>			
215002 Community Facility Loan Guarantees .....	45	162	650
215999 Total loan guarantee levels .....	45	162	650
<b>Guaranteed loan subsidy (in percent):</b>			
232002 Community Facility Loan Guarantees .....	-86	-1.17	-83
232999 Weighted average subsidy rate .....	-86	-1.17	-83
<b>Guaranteed loan subsidy budget authority:</b>			
233002 Community Facility Loan Guarantees .....		-2	-5
233999 Total subsidy budget authority .....		-2	-5
<b>Guaranteed loan subsidy outlays:</b>			
234002 Community Facility Loan Guarantees .....	-1		-1
234999 Total subsidy outlays .....	-1		-1
<b>Guaranteed loan reestimates:</b>			
235002 Community Facility Loan Guarantees .....	-4	2	
235999 Total guaranteed loan reestimates .....	-4	2	

This account funds the direct and guaranteed community facility loans and community facility grants, which are authorized under sections 306(a)(1) and 306(a)(19) of the Consolidated Farm and Rural Development Act, as amended. Loans are provided to local governments and nonprofit organizations for the construction and improvement of community facilities providing essential services in rural areas of not more than 20,000 in population for direct loans, and not more than 50,000 for loan guarantees. Total program level in the 2026 Budget is projected to be \$1.25 billion for direct loans and \$650 million for guaranteed loans. The 2026 Budget is not requesting funding for grants.

As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including credit sales of acquired property). The subsidy amounts are estimated on a present value basis.

## Object Classification (in millions of dollars)

Identification code 012–1951–0–1–452	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....		1	
41.0 Grants, subsidies, and contributions .....	497	574	226
99.9 Total new obligations, unexpired accounts .....	497	575	226

## Employment Summary

Identification code 012–1951–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		3	2

## RURAL COMMUNITY FACILITY DIRECT LOANS FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012–4225–0–3–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
<b>Credit program obligations:</b>			
0710 Direct loan obligations .....	721	991	1,250
0713 Payment of interest to Treasury .....	355	342	342
0740 Negative subsidy obligations .....	4		44
0742 Downward reestimates paid to receipt accounts .....	58	2	
0743 Interest on downward reestimates .....	16	1	



0900 Total new obligations, unexpired accounts ..... 1,154 1,336 1,636

**Budgetary resources:**  
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 ..... 493 571 1,455  
1021 Recoveries of prior year unpaid obligations ..... 194 187 184  
1023 Unobligated balances applied to repay debt ..... -472 -571 -1,455  
1024 Unobligated balance of borrowing authority withdrawn ..... -194 -187 -184

1070 Unobligated balance (total) ..... 21 .....

Financing authority:

Borrowing authority, mandatory:  
1400 Borrowing authority ..... 670 1,825 618  
Spending authority from offsetting collections, mandatory:  
1800 Collected ..... 994 957 1,007  
1801 Change in uncollected payments, Federal sources ..... 40 12 15  
1825 Spending authority from offsetting collections applied to repay debt ..... -3 -4

1850 Spending auth from offsetting collections, mand (total) ..... 1,034 966 1,018  
1900 Budget authority (total) ..... 1,704 2,791 1,636  
1930 Total budgetary resources available ..... 1,725 2,791 1,636

Memorandum (non-add) entries:

1941 Unexpired unobligated balance, end of year ..... 571 1,455 .....

**Change in obligated balance:**

Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1 ..... 5,018 4,481 3,561  
3010 New obligations, unexpired accounts ..... 1,154 1,336 1,636  
3020 Outlays (gross) ..... -1,497 -2,069 -1,941  
3040 Recoveries of prior year unpaid obligations, unexpired ..... -194 -187 -184

3050 Unpaid obligations, end of year ..... 4,481 3,561 3,072

Uncollected payments:

3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... -22 -62 -74  
3070 Change in uncollected pymts, Fed sources, unexpired ..... -40 -12 -15

3090 Uncollected pymts, Fed sources, end of year ..... -62 -74 -89

Memorandum (non-add) entries:

3100 Obligated balance, start of year ..... 4,996 4,419 3,487  
3200 Obligated balance, end of year ..... 4,419 3,487 2,983

**Financing authority and disbursements, net:**

Mandatory:

4090 Budget authority, gross ..... 1,704 2,791 1,636  
Financing disbursements:

4110 Outlays, gross (total) ..... 1,497 2,069 1,941

Offsets against gross financing authority and disbursements:

Offsetting collections (collected) from:

Federal sources ..... -136 -230 .....  
4122 Interest on uninvested funds ..... -35 -35 -35  
4123 Repayment of principal ..... -434 -361 -515  
4123 Interest received on loans ..... -355 -296 -422  
4123 Non-Federal sources ..... -34 -35 -35

4130 Offsets against gross budget authority and outlays (total) ..... -994 -957 -1,007

Additional offsets against financing authority only (total):

4140 Change in uncollected pymts, Fed sources, unexpired ..... -40 -12 -15

4160 Budget authority, net (mandatory) ..... 670 1,822 614

4170 Outlays, net (mandatory) ..... 503 1,112 934

4180 Budget authority, net (total) ..... 670 1,822 614

4190 Outlays, net (total) ..... 503 1,112 934

**Status of Direct Loans (in millions of dollars)**

Identification code 012-4225-0-3-452 2024 actual 2025 est. 2026 est.

Position with respect to appropriations act limitation on obligations:

1111 Direct loan obligations from current-year authority ..... 721 991 1,250

1150 Total direct loan obligations ..... 721 991 1,250

Cumulative balance of direct loans outstanding:

1210 Outstanding, start of year ..... 11,975 12,510 13,545

1231 Disbursements: Direct loan disbursements ..... 1,006 1,635 1,435

1251 Repayments: Repayments and prepayments ..... -434 -567 -614

1261 Adjustments: Capitalized interest ..... 1 20 22

1263 Write-offs for default: Direct loans ..... -20 -48 -51

1264 Other adjustments, net (+ or -) ..... -18 -5 -5

1290 Outstanding, end of year ..... 12,510 13,545 14,332

**Balance Sheet (in millions of dollars)**

Identification code 012-4225-0-3-452 2023 actual 2024 actual

ASSETS:

Federal assets:

1101 Fund balances with Treasury ..... 493 571

Investments in U.S. securities:

1106 Receivables, net ..... 130 226

Net value of assets related to post-1991 direct loans receivable:

1401 Direct loans receivable, gross ..... 11,975 12,510

1402 Interest receivable ..... 74 53

1405 Allowance for subsidy cost (-) ..... -252 -431

1499 Net present value of assets related to direct loans ..... 11,797 12,132

1999 Total assets ..... 12,420 12,929

LIABILITIES:

Federal liabilities:

2101 Accounts payable ..... 12,346 12,926

2103 Debt ..... 74 3

2105 Other ..... 12,420 12,929

2999 Total liabilities ..... 12,420 12,929

4999 Total liabilities and net position ..... 12,420 12,929

**RURAL COMMUNITY FACILITY GUARANTEED LOANS FINANCING ACCOUNT**

**Program and Financing (in millions of dollars)**

Identification code 012-4228-0-3-452 2024 actual 2025 est. 2026 est.

**Obligations by program activity:**

Credit program obligations:

0711 Default claim payments on principal ..... 4 6 6

0740 Negative subsidy obligations ..... 2 5

0742 Downward reestimates paid to receipt accounts ..... 6 5

0743 Interest on downward reestimates ..... 1 1

0900 Total new obligations, unexpired accounts ..... 11 14 11

**Budgetary resources:**

Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 ..... 15 17 18

1021 Recoveries of prior year unpaid obligations ..... 1 .....

1023 Unobligated balances applied to repay debt ..... -1 -1 -1

1070 Unobligated balance (total) ..... 15 16 17

Financing authority:

Borrowing authority, mandatory:

1400 Borrowing authority ..... 5 3 4

Spending authority from offsetting collections, mandatory:

1800 Collected ..... 9 14 6

1801 Change in uncollected payments, Federal sources ..... -1 -1

1850 Spending auth from offsetting collections, mand (total) ..... 8 13 6

1900 Budget authority (total) ..... 13 16 10

1930 Total budgetary resources available ..... 28 32 27

Memorandum (non-add) entries:

1941 Unexpired unobligated balance, end of year ..... 17 18 16

**Change in obligated balance:**

Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1 ..... 2 1 1

3010 New obligations, unexpired accounts ..... 11 14 11

3020 Outlays (gross) ..... -11 -14 -12

3040 Recoveries of prior year unpaid obligations, unexpired ..... -1 .....

3050 Unpaid obligations, end of year ..... 1 1

Uncollected payments:

3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... -2 -1

3070 Change in uncollected pymts, Fed sources, unexpired ..... 1 1

3090 Uncollected pymts, Fed sources, end of year ..... -1

Memorandum (non-add) entries:

3100 Obligated balance, start of year ..... 1

3200 Obligated balance, end of year ..... 1

**Financing authority and disbursements, net:**

Mandatory:

4090 Budget authority, gross ..... 13 16 10

Financing disbursements:

4110 Outlays, gross (total) ..... 11 14 12

## RURAL COMMUNITY FACILITY GUARANTEED LOANS FINANCING ACCOUNT—Continued

## Program and Financing—Continued

Identification code 012-4228-0-3-452	2024 actual	2025 est.	2026 est.
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-3	-9	.....
4123 Guarantee Fees .....	-5	-5	-6
4123 Repayment of loan principal .....	-1	.....	.....
4130 Offsets against gross budget authority and outlays (total) ....	-9	-14	-6
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	1	1	.....
4160 Budget authority, net (mandatory) .....	5	3	4
4170 Outlays, net (mandatory) .....	2	.....	6
4180 Budget authority, net (total) .....	5	3	4
4190 Outlays, net (total) .....	2	.....	6

## Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4228-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	45	162	650
2150 Total guaranteed loan commitments .....	45	162	650
2199 Guaranteed amount of guaranteed loan commitments .....	41	146	585
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	1,288	1,297	1,370
2231 Disbursements of new guaranteed loans .....	185	190	163
2251 Repayments and prepayments .....	-166	-108	-114
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-4	-4	-4
2263 Terminations for default that result in claim payments .....	.....	-2	-2
2264 Other adjustments, net .....	-6	-3	-3
2290 Outstanding, end of year .....	1,297	1,370	1,410
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	1,167	1,233	1,267
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	10	7	7
2331 Disbursements for guaranteed loan claims .....	2	.....	.....
2351 Repayments of loans receivable .....	-5	.....	.....
2361 Write-offs of loans receivable .....	.....	.....	.....
2390 Outstanding, end of year .....	7	7	7

## Balance Sheet (in millions of dollars)

Identification code 012-4228-0-3-452	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury .....	15	17
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	10	7
1505 Allowance for subsidy cost (-) .....	.....	5
1599 Net present value of assets related to defaulted guaranteed loans .....	10	12
1999 Total assets .....	25	29
LIABILITIES:		
Federal liabilities:		
2103 Debt .....	9	13
2104 Resources payable to Treasury .....	.....	.....
2204 Non-Federal liabilities: Liabilities for loan guarantees .....	16	16
2999 Total liabilities .....	25	29
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	25	29

## RURAL HOUSING INSURANCE FUND PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed loans as authorized by title V of the Housing Act of 1949, to be available from funds in the rural housing insurance fund, as follows: \$25,000,000,000, which shall remain available until September 30, 2027 shall be for section 502 unsubsidized guaranteed loans; \$25,000,000 for section 504 housing repair loans; \$50,000,000 for section 515 rental housing; \$400,000,000 for section 538 guaranteed multi-family housing loans; and \$10,000,000 for credit sales of single family housing acquired property.

For the cost of direct and guaranteed loans, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, as follows: section 504 housing repair loans, \$4,333,000; and repair, rehabilitation, and new construction of section 515 rental housing, \$15,130,000, to remain available until expended: Provided, That to support the loan program level for section 538 guaranteed loans made available under this heading the Secretary may charge or adjust any fees to cover the projected cost of such loan guarantees pursuant to the provisions of the Credit Reform Act of 1990 (2 U.S.C. 661 et seq.), and the interest on such loans may not be subsidized: Provided further, That applicants in communities that have a current rural area waiver under section 541 of the Housing Act of 1949 (42 U.S.C. 1490g) shall be treated as living in a rural area for purposes of section 502 guaranteed loans provided under this heading.

In addition, for the cost of direct loans and grants, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, \$15,000,000, to remain available until expended, for a demonstration program for the preservation and revitalization of the sections 514, 515, and 516 multi-family rental housing properties to restructure existing USDA multi-family housing loans, as the Secretary deems appropriate, expressly for the purposes of ensuring the project has sufficient resources to preserve the project for the purpose of providing safe and affordable housing for low-income residents and farm laborers including reducing or eliminating interest; deferring loan payments, subordinating, reducing or re-amortizing loan debt; and other financial assistance including advances, payments and incentives (including the ability of owners to obtain reasonable returns on investment) required by the Secretary: Provided, That the Secretary shall, as part of the preservation and revitalization agreement, obtain a restrictive use agreement consistent with the terms of the restructuring: Provided, That, notwithstanding any other provision of this Act, funds appropriated under this paragraph may be transferred pursuant to section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257) or section 8 of Public Law 89-106 (7 USC 2263) without written notification to Congress.

In addition, for the cost of direct loans, grants, and contracts, as authorized by sections 514 and 516 of the Housing Act of 1949 (42 U.S.C. 1484, 1486), \$9,701,000, to remain available until expended, for direct farm labor housing loans and domestic farm labor housing grants and contracts.

In addition, for administrative expenses necessary to carry out the direct and guaranteed loan programs, \$412,254,000 shall be paid to the appropriation for "Rural Development, Salaries and Expenses".

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

## Program and Financing (in millions of dollars)

Identification code 012-2081-0-1-371	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 MPR Grants .....	.....	2	5
0011 Farm labor housing grants .....	11	12	13
0091 Direct program activities, subtotal .....	11	14	18
Credit program obligations:			
0701 Direct loan subsidy .....	115	137	40
0705 Reestimates of direct loan subsidy .....	260	536	.....
0706 Interest on reestimates of direct loan subsidy .....	123	404	.....
0707 Reestimates of loan guarantee subsidy .....	88	413	.....
0708 Interest on reestimates of loan guarantee subsidy .....	18	73	.....
0709 Administrative expenses .....	412	412	412
0791 Direct program activities, subtotal .....	1,016	1,975	452
0900 Total new obligations, unexpired accounts .....	1,027	1,989	470

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	84	147	163
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	84	.....	.....
1011 Unobligated balance transfer from other acct [012-1980] ....	17	.....	.....
1011 Unobligated balance transfer from other acct [012-1953] ....	3	.....	.....

1021	Recoveries of prior year unpaid obligations .....	11	14	8
1070	Unobligated balance (total) .....	115	161	171
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation .....	573	574	456
1120	Appropriations transferred to other acct [012–1951] .....		-6	
1160	Appropriation, discretionary (total) .....	573	568	456
	Appropriations, mandatory:			
1200	Appropriation .....	489	1,426	
1900	Budget authority (total) .....	1,062	1,994	456
1930	Total budgetary resources available .....	1,177	2,155	627
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-3	-3	
1941	Unexpired unobligated balance, end of year .....	147	163	157

**Change in obligated balance:**

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	217	216	181
3010	New obligations, unexpired accounts .....	1,027	1,989	470
3020	Outlays (gross) .....	-1,015	-2,010	-545
3040	Recoveries of prior year unpaid obligations, unexpired .....	-11	-14	-8
3041	Recoveries of prior year unpaid obligations, expired .....	-2		
3050	Unpaid obligations, end of year .....	216	181	98
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	217	216	181
3200	Obligated balance, end of year .....	216	181	98

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	573	568	456
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	476	486	417
4011	Outlays from discretionary balances .....	47	97	128
4020	Outlays, gross (total) .....	523	583	545
	Mandatory:			
4090	Budget authority, gross .....	489	1,426	
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	489	1,426	
4101	Outlays from mandatory balances .....	3	1	
4110	Outlays, gross (total) .....	492	1,427	
4180	Budget authority, net (total) .....	1,062	1,994	456
4190	Outlays, net (total) .....	1,015	2,010	545

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

Identification code 012–2081–0–1–371	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Section 502 Single Family Housing .....	1,093	746	
115004 Section 515 Multifamily Housing .....	9	42	50
115007 Section 504 Housing Repair .....	11	14	25
115011 Section 514 Farm Labor Housing .....	9	15	14
115012 Section 524 Site Development .....		1	
115014 Single Family Housing Credit Sales .....			10
115017 Multifamily Housing Revitalization Seconds .....		26	18
115020 Multifamily Housing Revitalization Zero .....		7	12
115021 Native American Single Family Relending Pilot .....	5	3	
115999 Total direct loan levels .....	1,127	854	129
Direct loan subsidy (in percent):			
132001 Section 502 Single Family Housing .....	9.60	11.80	
132004 Section 515 Multifamily Housing .....	34.98	39.59	30.26
132007 Section 504 Housing Repair .....	17.35	21.40	17.33
132011 Section 514 Farm Labor Housing .....	34.81	38.76	31.74
132012 Section 524 Site Development .....	9.53	8.72	
132014 Single Family Housing Credit Sales .....			-1.53
132017 Multifamily Housing Revitalization Seconds .....		71.01	59.86
132020 Multifamily Housing Revitalization Zero .....		59.51	53.15
132021 Native American Single Family Relending Pilot .....	45.76	49.38	
132999 Weighted average subsidy rate .....	10.24	16.12	31.71
Direct loan subsidy budget authority:			
133001 Section 502 Single Family Housing .....	105	88	
133004 Section 515 Multifamily Housing .....	3	17	15
133007 Section 504 Housing Repair .....	2	3	4
133011 Section 514 Farm Labor Housing .....	3	6	4
133017 Multifamily Housing Revitalization Seconds .....		18	11
133020 Multifamily Housing Revitalization Zero .....		4	6
133021 Native American Single Family Relending Pilot .....	2	1	
133999 Total subsidy budget authority .....	115	137	40
Direct loan subsidy outlays:			
134001 Section 502 Single Family Housing .....	80	94	40
134004 Section 515 Multifamily Housing .....	7	11	16

134007 Section 504 Housing Repair .....	2	3	4
134011 Section 514 Farm Labor Housing .....	5	6	5
134017 Multifamily Housing Revitalization Seconds .....	8	22	27
134020 Multifamily Housing Revitalization Zero .....	1	3	7
134021 Native American Single Family Relending Pilot .....	1	5	1
134022 Section 514 Multifamily Housing Revitalization Modifications .....	4	6	1
134025 Multifamily Housing Relending Demo .....	1	1	
134999 Total subsidy outlays .....	109	151	101
Direct loan reestimates:			
135001 Section 502 Single Family Housing .....	226	813	
135004 Section 515 Multifamily Housing .....	1	-29	
135007 Section 504 Housing Repair .....	2	9	
135011 Section 514 Farm Labor Housing .....	1	1	
135012 Section 524 Site Development .....	-1		
135014 Single Family Housing Credit Sales .....	-1	-3	
135017 Multifamily Housing Revitalization Seconds .....	-2	-1	
135024 Section 515 Multifamily Housing Revitalization Deferrals .....	-8	6	
135999 Total direct loan reestimates .....	218	796	

**Guaranteed loan levels supportable by subsidy budget authority:**

215003 Guaranteed 538 Multifamily Housing .....	225	220	400
215011 Guaranteed 502 Single Family Housing .....	6,130	14,369	25,000
215999 Total loan guarantee levels .....	6,355	14,589	25,400
Guaranteed loan subsidy (in percent):			
232003 Guaranteed 538 Multifamily Housing .....	-2.30	-.86	-.88
232011 Guaranteed 502 Single Family Housing .....	-.44	-.54	-.81
232999 Weighted average subsidy rate .....	-.51	-.54	-.81
Guaranteed loan subsidy budget authority:			
233003 Guaranteed 538 Multifamily Housing .....	-5	-2	-4
233011 Guaranteed 502 Single Family Housing .....	-27	-78	-202
233999 Total subsidy budget authority .....	-32	-80	-206
Guaranteed loan subsidy outlays:			
234003 Guaranteed 538 Multifamily Housing .....	-6	-6	-6
234011 Guaranteed 502 Single Family Housing .....	-27	-27	-27
234999 Total subsidy outlays .....	-33	-33	-33
Guaranteed loan reestimates:			
235001 Guaranteed 502 Single Family Housing, Purchase .....	-45	17	
235002 Guaranteed 502, Refinance .....	-1		
235003 Guaranteed 538 Multifamily Housing .....	82	-34	
235011 Guaranteed 502 Single Family Housing .....	-535	431	
235999 Total guaranteed loan reestimates .....	-499	414	

**Administrative expense data:**

3510 Budget authority .....	412	412	412
3590 Outlays from new authority .....	412	412	412

**Rural Housing Insurance Fund.**—This fund was established in 1965 (Public Law 89–117) pursuant to section 517 of title V of the Housing Act of 1949, as amended. Loan programs are limited to rural areas that include towns, villages, and other places which are not part of an urban area. These areas: (1) have a population not in excess of 2,500 inhabitants; or (2) in excess of 2,500, but not in excess of 10,000 if rural in character; or (3) a population in excess of 10,000 but not more than 20,000 and not within a standard metropolitan statistical area and have a serious lack of mortgage credit for low- and moderate-income borrowers.

For 2026, the Section 502 single family housing guarantees are requested at a \$25 billion loan level. The subsidy rate for 2026 continues to be negative with the combination annual and up-front fee structure. The Budget requests that loan authority for this program be available for two years, which facilitates the operation of the program during the transition between fiscal years, including during continuing resolutions.

The Budget requests a loan level of \$10 million for credit sales of acquired property for single family housing loans; for Section 515 multi-family housing direct loans, \$50 million; and for Section 504 very low-income housing repair loans, \$25 million. The Budget also requests \$15 million for the multi-family housing preservation and revitalization pilot program which is included in this account to facilitate preservation loan modifications on post-credit reform multi-family housing loans.

The 2026 Budget also requests a \$400 million loan level for the multi-family housing guaranteed loan program and continues to include appropriations language that will allow the program to operate without interest subsidy and with a fee.

## RURAL HOUSING INSURANCE FUND PROGRAM ACCOUNT—Continued

The 2026 Budget requests \$11 million loan level for farm labor housing loans and \$6.2 million for grants.

For administrative costs, the 2026 Budget requests \$412.3 million.

Additionally, to streamline processes, the Budget includes a General Provision, which provides authority to standardize multifamily housing foreclosures across states, consistent with how HUD is authorized to carry out multifamily housing foreclosures.

As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including credit sales of acquired property), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis. Consistent with facilitating funding flexibilities and to be able to modify post credit reform section 515 multi-family housing loans in the future, all the balances associated with the multi-family housing demonstration programs in this account will be transferred and merged with the Rural Housing Insurance Fund Program Account.

## Object Classification (in millions of dollars)

Identification code 012–2081–0–1–371	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	412	412	412
41.0 Grants, subsidies, and contributions .....	615	1,577	58
99.9 Total new obligations, unexpired accounts .....	1,027	1,989	470

## RURAL HOUSING INSURANCE FUND DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012–4215–0–3–371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 Capitalized Costs .....	355	460	407
Credit program obligations:			
0710 Direct loan obligations .....	1,128	854	129
0713 Payment of interest to Treasury .....	662	675	693
0742 Downward reestimates paid to receipt accounts .....	67	121	.....
0743 Interest on downward reestimates .....	99	24	.....
0791 Direct program activities, subtotal .....	1,956	1,674	822
0900 Total new obligations, unexpired accounts .....	2,311	2,134	1,229
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	601	1,347	1,198
1021 Recoveries of prior year unpaid obligations .....	154	126	130
1023 Unobligated balances applied to repay debt .....	-551	-1,256	-1,082
1024 Unobligated balance of borrowing authority withdrawn .....	-97	-217	-246
1070 Unobligated balance (total) .....	107	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	1,491	1,267	658
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2,062	3,007	2,012
1801 Change in uncollected payments, Federal sources .....	-2	-2	-1
1825 Spending authority from offsetting collections applied to repay debt .....	.....	-940	.....
1850 Spending auth from offsetting collections, mand (total) .....	2,060	2,065	2,011
1900 Budget authority (total) .....	3,551	3,332	2,669
1930 Total budgetary resources available .....	3,658	3,332	2,669
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,347	1,198	1,440
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,456	1,381	1,003
3010 New obligations, unexpired accounts .....	2,311	2,134	1,229
3020 Outlays (gross) .....	-2,232	-2,386	-1,743
3040 Recoveries of prior year unpaid obligations, unexpired .....	-154	-126	-130
3050 Unpaid obligations, end of year .....	1,381	1,003	359

## Uncollected payments:

3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-162	-160	-158
3070 Change in uncollected pymts, Fed sources, unexpired .....	2	2	1
3090 Uncollected pymts, Fed sources, end of year .....	-160	-158	-157
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,294	1,221	845
3200 Obligated balance, end of year .....	1,221	845	202

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	3,551	3,332	2,669
Financing disbursements:			
4110 Outlays, gross (total) .....	2,232	2,386	1,743
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources: payment from program account subsidy .....	-107	-150	-102
4120 Federal sources: payment from program account upward reestimate .....	-383	-940	.....
4120 Federal sources, other actual collections .....	-18	.....	.....
4122 Interest on uninvested funds .....	-77	-77	-76
4123 Non-Federal sources: Repayments of principal .....	-932	-1,153	-1,151
4123 Interest received on loans .....	-514	-641	-640
4123 Proceeds on sale of acquired property .....	-14	-28	-28
4123 Fees .....	-10	-11	-10
4123 Other non-federal collections .....	-7	-7	-5
4130 Offsets against gross budget authority and outlays (total) ....	-2,062	-3,007	-2,012
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	2	2	1
4160 Budget authority, net (mandatory) .....	1,491	327	658
4170 Outlays, net (mandatory) .....	170	-621	-269
4180 Budget authority, net (total) .....	1,491	327	658
4190 Outlays, net (total) .....	170	-621	-269

## Status of Direct Loans (in millions of dollars)

Identification code 012–4215–0–3–371	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	1,250	885	124
1121 Limitation available from carry-forward .....	43	116	150
1142 Unobligated direct loan limitation (-) .....	-34	-26	.....
1143 Unobligated limitation carried forward (P.L. 117–2) (-) .....	-131	-121	-145
1150 Total direct loan obligations .....	1,128	854	129
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	17,810	18,249	18,230
Disbursements:			
1231 Direct loan disbursements .....	1,259	1,106	642
1233 Purchase of loans assets from a liquidating account .....	52	36	36
Repayments:			
1251 Repayments and prepayments .....	-932	-1,152	-1,151
1252 Proceeds from loan asset sales to the public or discounted .....	-14	-28	-28
1261 Adjustments: Capitalized interest .....	23	22	22
1263 Write-offs for default: Direct loans .....	-4	-3	-3
1264 Other adjustments, net (+ or -) .....	55	.....	.....
1290 Outstanding, end of year .....	18,249	18,230	17,748

This account reflects the financing for direct rural housing loans for section the 502 very low- and low-to-moderate-income home ownership loan program; section 504 very low-income housing repair loan program; section 514 domestic farm labor housing loan program; section 515 rural rental housing loan program; sections 523 self-help housing loans; 524 site development loans; and single family and multi-family housing credit sales of acquired property. In 2022 the financing for the Multifamily Housing Preservation demonstration loan programs (zero percent, soft-seconds, bullet loans and 515 loan modifications) started to be reflected in this account as well.

## Balance Sheet (in millions of dollars)

Identification code 012–4215–0–3–371	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	601	1,347
Investments in U.S. securities:		
1106 Receivables, net .....	377	907
1206 Non-Federal assets: Receivables, net .....	.....	.....

Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	17,810	18,249
1402	Interest receivable .....	460	486
1404	Foreclosed property .....	20	24
1405	Allowance for subsidy cost (-) .....	-1,416	-2,210
1499	Net present value of assets related to direct loans .....	16,874	16,549
1999	Total assets .....	17,852	18,803
LIABILITIES:			
Federal liabilities:			
2103	Debt .....	17,634	18,549
2105	Other .....	151	119
Non-Federal liabilities:			
2201	Accounts payable .....	60	126
2206	Other liabilities not crosswalked .....		
2207	Other .....	7	9
2999	Total liabilities .....	17,852	18,803
NET POSITION:			
3300	Cumulative results of operations .....		
4999	Total liabilities and net position .....	17,852	18,803

4123	Repayments of Principal .....	-43	-61	-66
4123	Interest Received on Loans .....	-1	-4	-5
4123	Non-Federal sources .....	-1	-1	-1
4130	Offsets against gross budget authority and outlays (total) ....	-593	-1,125	-622
4160	Budget authority, net (mandatory) .....	589	344	351
4170	Outlays, net (mandatory) .....	447	-589	-25
4180	Budget authority, net (total) .....	589	344	351
4190	Outlays, net (total) .....	447	-589	-25

## Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4216-0-3-371		2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority .....	25,400	25,400	25,400
2121	Limitation available from carry-forward .....		18,870	25,000
2142	Uncommitted loan guarantee limitation .....	-175	-4,681	
2143	Uncommitted limitation carried forward .....	-18,870	-25,000	-25,000
2150	Total guaranteed loan commitments .....	6,355	14,589	25,400
2199	Guaranteed amount of guaranteed loan commitments .....	5,720	13,130	22,860
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	114,024	110,833	108,845
2231	Disbursements of new guaranteed loans .....	6,222	13,729	24,489
2251	Repayments and prepayments .....	-9,020	-15,461	-15,183
Adjustments:				
2263	Terminations for default that result in claim payments .....	-423	-326	-320
2264	Other adjustments, net .....			
2265	Capitalized interest .....	30	70	69
2290	Outstanding, end of year .....	110,833	108,845	117,900
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	101,454	97,961	106,111
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	664	762	824
2331	Disbursements for guaranteed loan claims .....	142	128	138
2351	Repayments of loans receivable .....	-43	-61	-66
2361	Write-offs of loans receivable .....	-1	-5	-5
2364	Other adjustments, net .....			
2390	Outstanding, end of year .....	762	824	891

## Balance Sheet (in millions of dollars)

Identification code 012-4216-0-3-371		2023 actual	2024 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury .....	388	383
Investments in U.S. securities:			
1106	Receivables, net .....	52	338
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501	Defaulted guaranteed loans receivable, gross .....	664	762
1502	Interest receivable .....		
1505	Allowance for subsidy cost (-) .....	-628	-728
1505	Currently not collectible (-) .....		
1599	Net present value of assets related to defaulted guaranteed loans .....	36	34
1999	Total assets .....	476	755
LIABILITIES:			
Federal liabilities:			
2103	Debt .....	2,413	2,856
2104	Resources payable to Treasury .....		
2105	Other .....	898	20
Non-Federal liabilities:			
2201	Accounts payable .....	5	
2204	Liabilities for loan guarantees .....	-2,840	-2,121
2999	Total liabilities .....	476	755
NET POSITION:			
3300	Cumulative results of operations .....		
4999	Total liabilities and net position .....	476	755

## RURAL HOUSING INSURANCE FUND GUARANTEED LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4216-0-3-371	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
0003	Interest assistance paid to lenders .....	7	8	7
Credit program obligations:				
0711	Default claim payments on principal .....	329	282	334
0713	Payment of interest to Treasury .....	62	96	59
0740	Negative subsidy obligations .....	32	80	206
0742	Downward reestimates paid to receipt accounts .....	543	66	.....
0743	Interest on downward reestimates .....	62	7	.....
0791	Direct program activities, subtotal .....	1,028	531	599
0799	Total direct obligations .....	1,035	539	606
0900	Total new obligations, unexpired accounts .....	1,035	539	606
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	388	382	1,270
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	.....	44	.....
1021	Recoveries of prior year unpaid obligations .....	3	.....	.....
1023	Unobligated balances applied to repay debt .....	-155	-86	-93
1024	Unobligated balance of borrowing authority withdrawn .....	-1	.....	.....
1070	Unobligated balance (total) .....	235	340	1,177
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	589	344	351
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	593	1,125	622
1900	Budget authority (total) .....	1,182	1,469	973
1930	Total budgetary resources available .....	1,417	1,809	2,150
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	382	1,270	1,544
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	20	12	15
3010	New obligations, unexpired accounts .....	1,035	539	606
3020	Outlays (gross) .....	-1,040	-536	-597
3040	Recoveries of prior year unpaid obligations, unexpired .....	-3	.....	.....
3050	Unpaid obligations, end of year .....	12	15	24
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	20	12	15
3200	Obligated balance, end of year .....	12	15	24
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1,182	1,469	973
Financing disbursements:				
4110	Outlays, gross (total) .....	1,040	536	597
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources Upward Reestimate .....	-106	-486	.....
4122	Interest on uninvested funds .....	-15	-24	-19
4123	Non-Federal sources: guarantee fees .....	-427	-549	-531

## RURAL HOUSING INSURANCE FUND LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4141-0-3-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0107 Other costs incident to loans .....	63	33	33
0900 Total new obligations, unexpired accounts (object class 25.2) .....	63	33	33
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	108	74	.....
1021 Recoveries of prior year unpaid obligations .....	11	8	8
1022 Capital transfer of unobligated balances to general fund .....	-108	-82	-8
1070 Unobligated balance (total) .....	11	.....	.....
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	376	420	411
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-250	-387	-378
1850 Spending auth from offsetting collections, mand (total) .....	126	33	33
1930 Total budgetary resources available .....	137	33	33
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	74	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	36	79	55
3010 New obligations, unexpired accounts .....	63	33	33
3020 Outlays (gross) .....	-9	-49	-50
3040 Recoveries of prior year unpaid obligations, unexpired .....	-11	-8	-8
3050 Unpaid obligations, end of year .....	79	55	30
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	36	79	55
3200 Obligated balance, end of year .....	79	55	30

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	126	33	33
Outlays, gross:			
4100 Outlays from new mandatory authority .....	9	29	29
4101 Outlays from mandatory balances .....	.....	20	21
4110 Outlays, gross (total) .....	9	49	50
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-34	-20	-20
4123 Non-Federal sources .....	-342	-400	-391
4130 Offsets against gross budget authority and outlays (total) ....	-376	-420	-411
4160 Budget authority, net (mandatory) .....	-250	-387	-378
4170 Outlays, net (mandatory) .....	-367	-371	-361
4180 Budget authority, net (total) .....	-250	-387	-378
4190 Outlays, net (total) .....	-367	-371	-361

## Status of Direct Loans (in millions of dollars)

Identification code 012-4141-0-3-371	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	4,802	4,490	4,217
Repayments:			
1251 Repayments and prepayments .....	-209	-266	-250
1252 Proceeds from loan asset sales to the public or discounted .....	-5	.....	.....
1261 Adjustments: Capitalized interest .....	1	.....	.....
1263 Write-offs for default: Direct loans .....	-3	-7	-7
1264 Other adjustments, net (+ or -) .....	-96	.....	.....
1290 Outstanding, end of year .....	4,490	4,217	3,960

## Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4141-0-3-371	2024 actual	2025 est.	2026 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	1	.....	.....
2251 Repayments and prepayments .....	-1	.....	.....
2290 Outstanding, end of year .....	.....	.....	.....

Memorandum:	
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	.....

## Balance Sheet (in millions of dollars)

Identification code 012-4141-0-3-371	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	143	153
1601 Direct loans, gross .....	4,802	4,490
1602 Interest receivable .....	842	870
1603 Allowance for estimated uncollectible loans and interest (-) .....	-777	-815
1604 Direct loans and interest receivable, net .....	4,867	4,545
1606 Foreclosed property .....	3	5
1699 Value of assets related to direct loans .....	4,870	4,550
Other Federal assets:		
1801 Cash and other monetary assets .....	78	85
1901 Other assets not crosswalked .....	.....	.....
1999 Total assets .....	5,091	4,788
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	4,993	4,668
Non-Federal liabilities:		
2201 Accounts payable .....	2	22
2206 Total Other Liabilities Not Cross-walked (299X) .....	.....	.....
2207 Other .....	96	98
2999 Total liabilities .....	5,091	4,788
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	5,091	4,788

## RURAL BUSINESS-COOPERATIVE SERVICE

## Federal Funds

## ENERGY ASSISTANCE PAYMENTS

## Program and Financing (in millions of dollars)

Identification code 012-2073-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Bioenergy Program for Advanced Biofuels Payments (Farm Bill-Mandatory) .....	7	2	.....
0012 Higher Blends Infrastructure Incentive Program (Farm Bill-Mandatory) .....	36	65	33
0013 Higher Blends Infrastructure Incentive Program IRA .....	148	295	20
0900 Total new obligations, unexpired accounts (object class 41.0) .....	191	362	53
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	595	417	58
1021 Recoveries of prior year unpaid obligations .....	6	3	.....
1070 Unobligated balance (total) .....	601	420	58
Budget authority:			
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	7	.....	.....
1930 Total budgetary resources available .....	608	420	58
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	417	58	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	70	210	479
3010 New obligations, unexpired accounts .....	191	362	53
3020 Outlays (gross) .....	-45	-90	-128
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6	-3	.....
3050 Unpaid obligations, end of year .....	210	479	404
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	70	210	479
3200 Obligated balance, end of year .....	210	479	404
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	7	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	6	.....	.....

4101	Outlays from mandatory balances .....	39	90	128
4110	Outlays, gross (total) .....	45	90	128
4180	Budget authority, net (total) .....	7		
4190	Outlays, net (total) .....	45	90	128

The purpose of the Bioenergy Program for Advanced Biofuels is to provide payments to eligible agricultural producers to support and ensure an expanding production of advanced biofuels. This program is authorized pursuant to section 9005 of the Farm Security and Rural Investment Act of 2002, as amended by the Farm, Conservation, and Energy Act of 2008, the Agricultural Act of 2014, and the Agriculture Improvement Act of 2018.

The purpose of the Higher Blends Infrastructure Incentive Program is to increase significantly the sales and use of higher blends of ethanol and biodiesel by expanding the infrastructure for renewable fuels derived from U.S. agricultural products. The program is also intended to encourage a more comprehensive approach to market higher blends by sharing the costs related to building out biofuel-related infrastructure.

This account also includes funding made available under Section 22003 of the Inflation Reduction Act, which provides up to \$500 million in grants for infrastructure improvements to blend, store or distribute biofuels. This includes installing, retrofitting or upgrading dispensers for ethanol at retail stations as well as home heating oil distribution centers.

#### Employment Summary

Identification code 012–2073–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		2	1

#### RURAL COOPERATIVE DEVELOPMENT GRANTS

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

#### Program and Financing (in millions of dollars)

Identification code 012–1900–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Rural Cooperative Development Grants .....	9	9	
0011 Value Added Agricultural Producer Grants (discretionary) .....	15	17	
0012 Appropriate Technology Transfer for Rural Areas .....	3	3	
0014 LAMP Value Added (Farm Bill-Mandatory) .....	17	18	18
0016 Additional Coronavirus Response and Relief LAMP (Mand) .....	1	1	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	45	48	18
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13	9	5
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	10	4	
1021 Recoveries of prior year unpaid obligations .....	5	3	1
1070 Unobligated balance (total) .....	18	12	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	25	25	
1131 Unobligated balance of appropriations permanently reduced .....	-7	-2	
1160 Appropriation, discretionary (total) .....	18	23	
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336] .....	19	19	19
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	18	18	18
1900 Budget authority (total) .....	36	41	18
1930 Total budgetary resources available .....	54	53	24
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	5	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	117	101	86

3010 New obligations, unexpired accounts .....	45	48	18
3020 Outlays (gross) .....	-56	-60	-51
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	-3	-1
3050 Unpaid obligations, end of year .....	101	86	52
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	117	101	86
3200 Obligated balance, end of year .....	101	86	52

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	18	23	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	1	
4011 Outlays from discretionary balances .....	28	28	28
4020 Outlays, gross (total) .....	29	29	28
Mandatory:			
4090 Budget authority, gross .....	18	18	18
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
4101 Outlays from mandatory balances .....	27	30	22
4110 Outlays, gross (total) .....	27	31	23
4180 Budget authority, net (total) .....	36	41	18
4190 Outlays, net (total) .....	56	60	51

Grants for rural cooperative development were authorized under section 310B(e) of the Consolidated Farm and Rural Development Act by Public Law 104–127, April 4, 1996. These grants are made available to nonprofit corporations and institutions of higher education to fund the establishment and operation of centers for rural cooperative development. The Appropriate Technology Transfer to Rural Areas (ATTRA) program was first authorized by the Food Security Act of 1985. The program provides information and technical assistance to agricultural producers to adopt sustainable agricultural practices that are environmentally friendly and lower production costs. These grants provide assistance to small minority producers through cooperatives and associations of cooperatives.

Additionally, USDA provides Value-Added Marketing Grants for producers of agricultural commodities. These grants can be used for planning activities and for working capital for marketing value-added agricultural products. The 2026 Budget does not include funding for these programs; they are duplicative and overlap with similar business development programs operated by other Federal agencies.

#### Employment Summary

Identification code 012–1900–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			1

#### HEALTHY FOOD FINANCING INITIATIVE

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

#### Program and Financing (in millions of dollars)

Identification code 012–0015–0–1–451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0012 Grants (No-Year) .....	1	1	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	1	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	
1930 Total budgetary resources available .....	1	1	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15	14	14
3010 New obligations, unexpired accounts .....	1	1	
3020 Outlays (gross) .....	-2	-1	-3
3050 Unpaid obligations, end of year .....	14	14	11

HEALTHY FOOD FINANCING INITIATIVE—Continued  
Program and Financing—Continued

Identification code 012-0015-0-1-451	2024 actual	2025 est.	2026 est.
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	15	14	14
3200 Obligated balance, end of year .....	14	14	11
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	2	1	3
4180 Budget authority, net (total) .....	1	1	.....
4190 Outlays, net (total) .....	2	1	3

Healthy Food Financing Initiative is authorized by section 4206 of the Agricultural Act of 2014. This program support projects that provide access to healthy food in underserved areas; to create and preserve quality of jobs and to revitalized low-income communities. The 2026 Budget not include funding for this program.

## RURAL ECONOMIC DEVELOPMENT GRANTS

## Program and Financing (in millions of dollars)

Identification code 012-3105-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Rural economic development grants .....	9	10	10
0002 Subsidy .....	8	9	8
0003 ReConnect funding .....	164	44	.....
0005 ReConnect Technical Assistance .....	9	8	.....
0007 Rural Business Development Grants .....	9	.....	.....
0900 Total new obligations, unexpired accounts .....	199	71	18
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	93	81	36
1021 Recoveries of prior year unpaid obligations .....	160	3	.....
1070 Unobligated balance (total) .....	253	84	36
Budget authority:			
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	5	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	23	24	24
1821 Spending authority from offsetting collections permanently reduced .....	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total) .....	22	23	23
1900 Budget authority (total) .....	27	23	23
1930 Total budgetary resources available .....	280	107	59
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	81	36	41
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	673	560	373
3010 New obligations, unexpired accounts .....	199	71	18
3020 Outlays (gross) .....	-152	-255	-185
3040 Recoveries of prior year unpaid obligations, unexpired .....	-160	-3	.....
3050 Unpaid obligations, end of year .....	560	373	206
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	673	560	373
3200 Obligated balance, end of year .....	560	373	206
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	27	23	23
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	11	12
4101 Outlays from mandatory balances .....	151	244	173
4110 Outlays, gross (total) .....	152	255	185
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Guaranteed Underwriter Fees .....	-23	-24	-24
4180 Budget authority, net (total) .....	4	-1	-1

4190 Outlays, net (total) .....	129	231	161
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This grant program is authorized under section 313B of the Rural Electrification Act, as amended, and provides funds for the purpose of promoting rural economic development and job creation projects, including funding for project feasibility studies, start-up costs, incubator projects and other expenses for the purpose of fostering rural development. The 2026 Budget requests authority to provide \$10 million in grants.

## Object Classification (in millions of dollars)

Identification code 012-3105-0-1-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	9	8	.....
41.0 Grants, subsidies, and contributions .....	190	63	18
99.9 Total new obligations, unexpired accounts .....	199	71	18

## RURAL MICROENTREPRENEUR ASSISTANCE PROGRAM

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

## Program and Financing (in millions of dollars)

Identification code 012-1955-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0011 Grants .....	3	2	.....
Credit program obligations:			
0701 Direct loan subsidy .....	1	3	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	4	5	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	.....
1900 Budget authority (total) .....	5	5	.....
1930 Total budgetary resources available .....	6	5	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	6	8
3010 New obligations, unexpired accounts .....	4	5	.....
3020 Outlays (gross) .....	-4	-3	-4
3050 Unpaid obligations, end of year .....	6	8	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	6	8
3200 Obligated balance, end of year .....	6	8	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	5	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	4	3	4
4180 Budget authority, net (total) .....	5	5	.....
4190 Outlays, net (total) .....	4	3	4

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

Identification code 012-1955-0-1-452	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Rural Microenterprise Direct Loans .....	6	13	1
Direct loan subsidy (in percent):			
132001 Rural Microenterprise Direct Loans .....	15.70	21.79	16.09
132999 Weighted average subsidy rate .....	15.70	21.79	16.09
Direct loan subsidy budget authority:			
133001 Rural Microenterprise Direct Loans .....	1	3	.....
Direct loan subsidy outlays:			
134001 Rural Microenterprise Direct Loans .....	.....	1	.....
Direct loan reestimates:			
135001 Rural Microenterprise Direct Loans .....	1	.....	.....



This program provides microentrepreneurs with the skills necessary to establish new rural microenterprises, and to support these types of businesses with technical and financial assistance. The program provides loans and grants to intermediaries that assist microentrepreneurs. The program is authorized pursuant to section 379E of the Consolidated Farm and Rural Development Act, and as amended by the Agricultural Act of 2014, and as amended by the Agriculture Improvement Act of 2018. The 2026 Budget does not include funding for this program; it is duplicative and overlaps with similar business development programs operated by other Federal agencies.

## RURAL MICROENTERPRISE INVESTMENT DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4354-0-3-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	6	13	1
0713 Payment of interest to Treasury .....	1		
0900 Total new obligations, unexpired accounts .....	7	13	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	4	1
1021 Recoveries of prior year unpaid obligations .....	1		
1023 Unobligated balances applied to repay debt .....	-2	-4	-1
1024 Unobligated balance of borrowing authority withdrawn .....	-1		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	5	9	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	5	5	5
1801 Change in uncollected payments, Federal sources .....	1		
1850 Spending auth from offsetting collections, mand (total) .....	6	5	5
1900 Budget authority (total) .....	11	14	5
1930 Total budgetary resources available .....	11	14	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	1	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8	10	19
3010 New obligations, unexpired accounts .....	7	13	1
3020 Outlays (gross) .....	-4	-4	-7
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	10	19	13
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	8	9	18
3200 Obligated balance, end of year .....	9	18	12
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	11	14	5
Financing disbursements:			
4110 Outlays, gross (total) .....	4	4	7
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1	-1	-1
4123 Repayments of Loan Principal .....	-4	-3	-3
4123 Interest received on loans .....		-1	-1
4130 Offsets against gross budget authority and outlays (total) ....	-5	-5	-5
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4160 Budget authority, net (mandatory) .....	5	9	
4170 Outlays, net (mandatory) .....	-1	-1	2
4180 Budget authority, net (total) .....	5	9	
4190 Outlays, net (total) .....	-1	-1	2

## Status of Direct Loans (in millions of dollars)

Identification code 012-4354-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	6	13	
1121 Limitation available from carry-forward .....	2		1
1143 Unobligated limitation carried forward (P.L. xx) (-) .....	-2		
1150 Total direct loan obligations .....	6	13	1
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	39	38	39
1231 Disbursements: Direct loan disbursements .....	3	4	7
1251 Repayments: Repayments and prepayments .....	-4	-3	-3
1290 Outstanding, end of year .....	38	39	43

## Balance Sheet (in millions of dollars)

Identification code 012-4354-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	2	5
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	39	38
1405 Allowance for subsidy cost (-) .....	-1	-1
1499 Net present value of assets related to direct loans .....	38	37
1999 Total assets .....	40	42
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	40	42
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	40	42

## RURAL BUSINESS PROGRAM ACCOUNT

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

## Program and Financing (in millions of dollars)

Identification code 012-1902-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0013 Rural Business Development Grants .....	26	25	3
0015 DRA and ARC Grants .....	8	8	
0091 Direct program activities, subtotal .....	34	33	3
Credit program obligations:			
0702 Loan guarantee subsidy .....	42	3	2
0707 Reestimates of loan guarantee subsidy .....	8	64	
0708 Interest on reestimates of loan guarantee subsidy .....		9	
0791 Direct program activities, subtotal .....	50	76	2
0900 Total new obligations, unexpired accounts (object class 41.0) .....	84	109	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	5	4
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	6	5	
1021 Recoveries of prior year unpaid obligations .....	8	3	2
1070 Unobligated balance (total) .....	14	8	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	67	67	
1120 Appropriations transferred to other acct [012-0137] .....		-34	
1120 Appropriations transferred to other acct [012-1951] .....		-1	
1160 Appropriation, discretionary (total) .....	67	32	
Appropriations, mandatory:			
1200 Appropriation .....	8	73	
1900 Budget authority (total) .....	75	105	
1930 Total budgetary resources available .....	89	113	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	4	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	154	150	105
3010 New obligations, unexpired accounts .....	84	109	5

RURAL BUSINESS PROGRAM ACCOUNT—Continued  
Program and Financing—Continued

Identification code 012-1902-0-1-452		2024 actual	2025 est.	2026 est.
3020	Outlays (gross) .....	-80	-151	-51
3040	Recoveries of prior year unpaid obligations, unexpired .....	-8	-3	-2
3050	Unpaid obligations, end of year .....	150	105	57
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	154	150	105
3200	Obligated balance, end of year .....	150	105	57
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	67	32	.....
Outlays, gross:				
4010	Outlays from new discretionary authority .....	17	1	.....
4011	Outlays from discretionary balances .....	55	77	51
4020	Outlays, gross (total) .....	72	78	51
Mandatory:				
4090	Budget authority, gross .....	8	73	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....	8	73	.....
4180	Budget authority, net (total) .....	75	105	.....
4190	Outlays, net (total) .....	80	151	51

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

Identification code 012-1902-0-1-452		2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:				
215007	Business and Industry Loan Guarantees .....	1,829	1,662	258
215999	Total loan guarantee levels .....	1,829	1,662	258
Guaranteed loan subsidy (in percent):				
232007	Business and Industry Loan Guarantees .....	2.29	0.20	0.89
232999	Weighted average subsidy rate .....	2.29	0.20	0.89
Guaranteed loan subsidy budget authority:				
233007	Business and Industry Loan Guarantees .....	42	3	2
233999	Total subsidy budget authority .....	42	3	2
Guaranteed loan subsidy outlays:				
234007	Business and Industry Loan Guarantees .....	28	26	6
234999	Total subsidy outlays .....	28	26	6
Guaranteed loan reestimates:				
235006	Guaranteed Business and Industry Loans - ARRA .....	-1	-1	.....
235007	Business and Industry Loan Guarantees .....	-152	40	.....
235008	Business and Industry Emergency Supplemental Loan Guarantees .....	.....	-1	.....
235012	Business and Industry CARES Act .....	-3	-1	.....
235999	Total guaranteed loan reestimates .....	-156	37	.....

This account funds direct and guaranteed business and industry loans, and rural business development grants. Business and industry guaranteed loans are authorized under section 310B(g) of the Consolidated Farm and Rural Development Act, as amended. These loans are made to public, private or cooperative organizations, Indian tribes or tribal groups, corporate entities, or individuals for the purpose of improving the economic climate in rural areas. The 2026 Budget proposes to terminate the loan guarantee program; applicants can access the private market to obtain financing for projects funded under this authority. The 2026 Budget does not include funding for rural business development grants; they are duplicative and overlap with similar business development programs operated by other Federal agencies.

## RURAL BUSINESS AND INDUSTRY DIRECT LOANS FINANCING ACCOUNT

## Status of Direct Loans (in millions of dollars)

Identification code 012-4223-0-3-452		2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	2	1	1
1264	Other adjustments, net (+ or -) .....	-1	.....	-1
1290	Outstanding, end of year .....	1	1	.....

## Balance Sheet (in millions of dollars)

Identification code 012-4223-0-3-452		2023 actual	2024 actual
<b>ASSETS:</b>			
1101	Federal assets: Fund balances with Treasury .....	.....	.....
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	2	1
1405	Allowance for subsidy cost (-) .....	-1	-1
1499	Net present value of assets related to direct loans .....	1	.....
1502	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable; Interest receivable .....	.....	.....
1999	Total assets .....	1	.....
<b>LIABILITIES:</b>			
Federal liabilities:			
2103	Debt .....	1	.....
2104	Resources payable to Treasury .....	.....	.....
2999	Total liabilities .....	1	.....
<b>NET POSITION:</b>			
3300	Cumulative results of operations .....	.....	.....
4999	Total liabilities and net position .....	1	.....

## RURAL BUSINESS AND INDUSTRY GUARANTEED LOANS FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4227-0-3-452		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0711	Default claim payments on principal .....	177	126	123
0712	Default claim payments on interest .....	10	5	5
0713	Payment of interest to Treasury .....	3	3	3
0742	Downward reestimates paid to receipt accounts .....	147	34	.....
0743	Interest on downward reestimates .....	17	3	.....
0900	Total new obligations, unexpired accounts .....	354	171	131
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	281	212	170
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	.....	-44	.....
1023	Unobligated balances applied to repay debt .....	-19	-21	-25
1070	Unobligated balance (total) .....	262	147	145
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	116	3	3
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	179	212	107
1801	Change in uncollected payments, Federal sources .....	9	-21	-7
1850	Spending auth from offsetting collections, mand (total) .....	188	191	100
1900	Budget authority (total) .....	304	194	103
1930	Total budgetary resources available .....	566	341	248
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	212	170	117
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	354	171	131
3020	Outlays (gross) .....	-354	-171	-131
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-24	-33	-12
3070	Change in uncollected pymts, Fed sources, unexpired .....	-9	21	7
3090	Uncollected pymts, Fed sources, end of year .....	-33	-12	-5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-24	-33	-12
3200	Obligated balance, end of year .....	-33	-12	-5
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	304	194	103
Financing disbursements:				
4110	Outlays, gross (total) .....	354	171	131
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-36	-99	-6
4122	Interest on uninvested funds .....	-2	-4	-4
4123	Repayments of principal .....	-25	-33	-34
4123	Guarantee Fees .....	-61	-73	-59
4123	Repayments of interest .....	-4	-3	-4

4123	Recovery of disbursed default claim payment .....	-51	.....	.....
4130	Offsets against gross budget authority and outlays (total) ....	-179	-212	-107
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired .....	-9	21	7
4160	Budget authority, net (mandatory) .....	116	3	3
4170	Outlays, net (mandatory) .....	175	-41	24
4180	Budget authority, net (total) .....	116	3	3
4190	Outlays, net (total) .....	175	-41	24

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 012-4227-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	1,663	1,663	.....
2121 Limitation available from carry-forward .....	167	2	258
2143 Uncommitted limitation carried forward .....	-2	-3	.....
2150 Total guaranteed loan commitments .....	1,828	1,662	258
2199 Guaranteed amount of guaranteed loan commitments .....	1,463	1,330	207
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	8,774	9,077	9,661
2231 Disbursements of new guaranteed loans .....	1,293	1,880	980
2251 Repayments and prepayments .....	-803	-1,165	-1,240
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-173	-98	-96
2263 Terminations for default that result in claim payments .....	-14	-33	-32
2264 Other adjustments, net .....	.....	.....	.....
2290 Outstanding, end of year .....	9,077	9,661	9,273
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	7,262	7,729	7,851
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	256	344	338
2331 Disbursements for guaranteed loan claims .....	192	110	116
2351 Repayments of loans receivable .....	-25	-44	-43
2361 Write-offs of loans receivable .....	-77	-72	-67
2364 Other adjustments, net .....	-2	.....	.....
2390 Outstanding, end of year .....	344	338	344

**Balance Sheet** (in millions of dollars)

Identification code 012-4227-0-3-452	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury .....	259	180
Investments in U.S. securities:		
1106 Receivables, net .....	13	73
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	256	344
1502 Interest receivable .....	.....	.....
1505 Allowance for subsidy cost (-) .....	-58	-114
1599 Net present value of assets related to defaulted guaranteed loans .....	198	230
1999 Total assets .....	470	483
LIABILITIES:		
Federal liabilities:		
2103 Debt .....	48	145
2105 Other .....	125	16
2204 Non-Federal liabilities: Liabilities for loan guarantees .....	296	322
2999 Total liabilities .....	469	483
NET POSITION:		
3300 Cumulative results of operations .....	1	.....
4999 Total liabilities and net position .....	470	483

**INTERMEDIARY RELENDING PROGRAM FUND ACCOUNT**

(INCLUDING TRANSFER OF FUNDS)

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

**Program and Financing** (in millions of dollars)

Identification code 012-2069-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	3	4	.....
0705 Reestimates of direct loan subsidy .....	1	1	.....
0706 Interest on reestimates of direct loan subsidy .....	.....	1	.....
0709 Administrative expenses .....	5	4	.....
0900 Total new obligations, unexpired accounts .....	9	10	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8	8	.....
Appropriations, mandatory:			
1200 Appropriation .....	1	2	.....
1900 Budget authority (total) .....	9	10	.....
1930 Total budgetary resources available .....	9	10	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	6	7
3010 New obligations, unexpired accounts .....	9	10	.....
3020 Outlays (gross) .....	-8	-9	-3
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	6	7	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	6	7
3200 Obligated balance, end of year .....	6	7	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8	8	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	4	.....
4011 Outlays from discretionary balances .....	2	3	3
4020 Outlays, gross (total) .....	7	7	3
Mandatory:			
4090 Budget authority, gross .....	1	2	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	2	.....
4180 Budget authority, net (total) .....	9	10	.....
4190 Outlays, net (total) .....	8	9	3

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

Identification code 012-2069-0-1-452	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Intermediary Relending Program .....	10	10	.....
Direct loan subsidy (in percent):			
132001 Intermediary Relending Program .....	30.35	34.06	.....
132999 Weighted average subsidy rate .....	30.35	34.06	0.00
Direct loan subsidy budget authority:			
133001 Intermediary Relending Program .....	3	3	.....
Direct loan subsidy outlays:			
134001 Intermediary Relending Program .....	2	3	3
Direct loan reestimates:			
135001 Intermediary Relending Program .....	-1	-4	.....
Administrative expense data:			
3510 Budget authority .....	5	4	.....
3590 Outlays from new authority .....	5	4	.....

This account finances loans to intermediary borrowers, who, in turn, re-lend the funds to small rural businesses, community development corporations, and other organizations for the purpose of improving economic opportunities in rural areas. Through the use of local intermediaries, this program serves small-scale enterprises and gives preference to those communities with the greatest need. The 2026 Budget does not request funding for this program; it is duplicative and overlaps with similar business development programs.

As required by the Federal Credit Reform Act of 1990, this account records for this program the subsidy costs associated with the direct loans obligated in 1992 and beyond, as well as administrative expenses of this

INTERMEDIARY RELENDING PROGRAM FUND ACCOUNT—Continued  
program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

**Object Classification** (in millions of dollars)

Identification code 012–2069–0–1–452	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	5	4	.....
41.0 Grants, subsidies, and contributions .....	4	6	.....
99.9 Total new obligations, unexpired accounts .....	9	10	.....

**RURAL DEVELOPMENT LOAN FUND DIRECT LOAN FINANCING ACCOUNT**

**Program and Financing** (in millions of dollars)

Identification code 012–4219–0–3–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	10	10	.....
0713 Payment of interest to Treasury .....	10	10	10
0742 Downward reestimates paid to receipt accounts .....	1	4	.....
0743 Interest on downward reestimates .....	1	2	.....
0900 Total new obligations, unexpired accounts .....	22	26	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23	26	19
1021 Recoveries of prior year unpaid obligations .....	2	4	5
1023 Unobligated balances applied to repay debt .....	-22	-26	-19
1024 Unobligated balance of borrowing authority withdrawn .....	-2	-4	-5
1070 Unobligated balance (total) .....	1	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	15	15	12
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	32	32	31
1801 Change in uncollected payments, Federal sources .....	.....	-1	-1
1825 Spending authority from offsetting collections applied to repay debt .....	.....	-1	-1
1850 Spending auth from offsetting collections, mand (total) .....	32	30	29
1900 Budget authority (total) .....	47	45	41
1930 Total budgetary resources available .....	48	45	41
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	26	19	31
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	36	29	20
3010 New obligations, unexpired accounts .....	22	26	10
3020 Outlays (gross) .....	-27	-31	-22
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-4	-5
3050 Unpaid obligations, end of year .....	29	20	3
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-6	-5
3070 Change in uncollected pymts, Fed sources, unexpired .....	.....	1	1
3090 Uncollected pymts, Fed sources, end of year .....	-6	-5	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	30	23	15
3200 Obligated balance, end of year .....	23	15	-1
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	47	45	41
Financing disbursements:			
4110 Outlays, gross (total) .....	27	31	22
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account .....	-4	-5	-4
4122 Interest on uninvested funds .....	-1	-1	-1
4123 Non-Federal sources - repayment of principal .....	-24	-24	-23
4123 Non-Federal sources - repayments of interest .....	-3	-2	-3
4130 Offsets against gross budget authority and outlays (total) ....	-32	-32	-31
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	.....	1	1

4160 Budget authority, net (mandatory) .....	15	14	11
4170 Outlays, net (mandatory) .....	-5	-1	-9
4180 Budget authority, net (total) .....	15	14	11
4190 Outlays, net (total) .....	-5	-1	-9

**Status of Direct Loans** (in millions of dollars)

Identification code 012–4219–0–3–452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	10	10	.....
1150 Total direct loan obligations .....	10	10	.....
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	288	279	269
1231 Disbursements: Direct loan disbursements .....	15	14	12
1251 Repayments: Repayments and prepayments .....	-23	-24	-23
1264 Other adjustments, net (+ or -) .....	-1	.....	.....
1290 Outstanding, end of year .....	279	269	258

**Balance Sheet** (in millions of dollars)

Identification code 012–4219–0–3–452	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	23	26
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	288	279
1402 Interest receivable .....	1	1
1405 Allowance for subsidy cost (-) .....	-49	-45
1499 Net present value of assets related to direct loans .....	240	235
1999 Total assets .....	263	261
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	263	261
2104 Resources payable to Treasury .....	.....	.....
2999 Total liabilities .....	263	261
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	263	261

**RURAL ECONOMIC DEVELOPMENT LOANS PROGRAM ACCOUNT**

*For the principal amount of direct loans, as authorized under section 313B(a) of the Rural Electrification Act, for the purpose of promoting rural economic development and job creation projects, \$50,000,000.*

*The cost of grants authorized under section 313B(a) of the Rural Electrification Act, for the purpose of promoting rural economic development and job creation projects shall not exceed \$10,000,000.*

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

**Program and Financing** (in millions of dollars)

Identification code 012–3108–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	10	10	8
0705 Reestimates of direct loan subsidy .....	.....	5	.....
0706 Interest on reestimates of direct loan subsidy .....	1	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	11	15	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	1	1
1021 Recoveries of prior year unpaid obligations .....	1	1	1
1070 Unobligated balance (total) .....	3	2	2
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1	5	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	8	9	8
1900 Budget authority (total) .....	9	14	8
1930 Total budgetary resources available .....	12	16	10

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1	1 2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	9	10 9
3010	New obligations, unexpired accounts .....	11	15 8
3020	Outlays (gross) .....	-9	-15 -10
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	-1 -1
3050	Unpaid obligations, end of year .....	10	9 6
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	9	10 9
3200	Obligated balance, end of year .....	10	9 6
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	9	14 8
Outlays, gross:			
4100	Outlays from new mandatory authority .....	3	7 2
4101	Outlays from mandatory balances .....	6	8 8
4110	Outlays, gross (total) .....	9	15 10
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-8	-9 -8
4180	Budget authority, net (total) .....	1	5 .....
4190	Outlays, net (total) .....	1	6 2

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

Identification code 012-3108-0-1-452	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Rural Economic Development Loans .....	56	50	50
Direct loan subsidy (in percent):			
132001 Rural Economic Development Loans .....	17.86	19.81	16.85
132999 Weighted average subsidy rate .....	17.86	19.81	16.85
Direct loan subsidy budget authority:			
133001 Rural Economic Development Loans .....	10	10	8
Direct loan subsidy outlays:			
134001 Rural Economic Development Loans .....	8	10	10
Direct loan reestimates:			
135001 Rural Economic Development Loans .....		4	.....

Rural economic development loans are made for the purpose of promoting rural economic development and job creation projects. Loans are made to electric and telecommunication borrowers, who, in turn, finance rural development projects in their service areas. The 2026 Budget assumes the continuation of this program and requests \$50 million.

As required by the Federal Credit Reform Act of 1990, this account records for this program the subsidy costs associated with the direct loans obligated in 1992 and beyond. The subsidy amounts are estimated on a present value basis.

**RURAL ECONOMIC DEVELOPMENT DIRECT LOAN FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 012-4176-0-3-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710	Direct loan obligations .....	56	50 50
0713	Payment of interest to Treasury .....	5	5 5
0742	Downward reestimates paid to receipt accounts .....	1	1 .....
0900	Total new obligations, unexpired accounts .....	62	56 55
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	59	36 69
1021	Recoveries of prior year unpaid obligations .....	9	8 8
1023	Unobligated balances applied to repay debt .....	-59	-36 -69
1024	Unobligated balance of borrowing authority withdrawn .....	-8	-8 -8
1070	Unobligated balance (total) .....	1	.....
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	44	66 60

Spending authority from offsetting collections, mandatory:			
1800	Collected .....	52	58 62
1801	Change in uncollected payments, Federal sources .....	1	1 1
1850	Spending auth from offsetting collections, mand (total) .....	53	59 63
1900	Budget authority (total) .....	97	125 123
1930	Total budgetary resources available .....	98	125 123
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	36	69 68
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	97	73 50
3010	New obligations, unexpired accounts .....	62	56 55
3020	Outlays (gross) .....	-77	-71 -64
3040	Recoveries of prior year unpaid obligations, unexpired .....	-9	-8 -8
3050	Unpaid obligations, end of year .....	73	50 33
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-9	-10 -11
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1	-1 -1
3090	Uncollected pymts, Fed sources, end of year .....	-10	-11 -12
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	88	63 39
3200	Obligated balance, end of year .....	63	39 21
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	97	125 123
Financing disbursements:			
4110	Outlays, gross (total) .....	77	71 64
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal Funds: Program Account .....	-9	-15 -10
4122	Interest on uninvested funds .....	-2	-2 -2
4123	Non-Federal sources: Repayment of Principal .....	-41	-41 -50
4130	Offsets against gross budget authority and outlays (total) ....	-52	-58 -62
Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired .....	-1	-1 -1
4160	Budget authority, net (mandatory) .....	44	66 60
4170	Outlays, net (mandatory) .....	25	13 2
4180	Budget authority, net (total) .....	44	66 60
4190	Outlays, net (total) .....	25	13 2

**Status of Direct Loans** (in millions of dollars)

Identification code 012-4176-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority .....	56	50 50
1150	Total direct loan obligations .....	56	50 50
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year .....	207	238 258
1231	Disbursements: Direct loan disbursements .....	72	61 59
1251	Repayments: Repayments and prepayments .....	-41	-41 -50
1290	Outstanding, end of year .....	238	258 267

**Balance Sheet** (in millions of dollars)

Identification code 012-4176-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
1101	Federal assets: Fund balances with Treasury .....	59 35
Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross .....	207 238
1405	Allowance for subsidy cost (-) .....	-9 -14
1499	Net present value of assets related to direct loans .....	198 224
1999	Total assets .....	257 259
<b>LIABILITIES:</b>		
Federal liabilities:		
2103	Debt .....	257 259
2104	Resources payable to Treasury .....	.....
2999	Total liabilities .....	257 259
<b>NET POSITION:</b>		
3300	Cumulative results of operations .....	.....

## RURAL ECONOMIC DEVELOPMENT DIRECT LOAN FINANCING ACCOUNT—Continued

## Balance Sheet—Continued

Identification code 012-4176-0-3-452	2023 actual	2024 actual
4999 Total upward reestimate subsidy BA [12-3108] .....	257	259

## RURAL BUSINESS INVESTMENT PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-1907-0-1-452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The Rural Business Investment Program was authorized by section 6029 of the Farm Security and Rural Investment Act of 2002, Public Law 107-171. As required by the Federal Credit Reform Act of 1990, this account records for this program the subsidy costs associated with the loan guarantees committed in 1992 and beyond. The subsidy amounts are estimated on a present value basis. The 2026 Budget is not requesting funding for the loan program.

## RURAL BUSINESS INVESTMENT PROGRAM GUARANTEE FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4033-0-3-452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

## Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4033-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....			
2150 Total guaranteed loan commitments .....			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	8	8	8
2231 Disbursements of new guaranteed loans .....			
2251 Repayments and prepayments .....			
Adjustments:			
2261 Terminations for default that result in loans receivable .....			
2264 Other adjustments, net .....			
2290 Outstanding, end of year .....	8	8	8
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....			
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	8	8	8
2331 Disbursements for guaranteed loan claims .....			
2351 Repayments of loans receivable .....			
2390 Outstanding, end of year .....	8	8	8

## Balance Sheet (in millions of dollars)

Identification code 012-4033-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	1	1
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	8	8
1505 Allowance for subsidy cost (-) .....	-8	-8
1599 Net present value of assets related to defaulted guaranteed loans .....		
1999 Total assets .....	1	1
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	1	1
2204 Non-Federal liabilities: Liabilities for loan guarantees .....		
2999 Total liabilities .....	1	1
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	1	1

## RURAL ENERGY FOR AMERICA PROGRAM

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

## Program and Financing (in millions of dollars)

Identification code 012-1908-0-1-451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0011 Grants .....	53	50	50
0012 IRA Grants Under Tech .....	12	29	26
0013 IRA Grants .....	669	415	171
0014 Administrative Expenses .....	9	29	4
0091 Direct program activities, subtotal .....	743	523	251
Credit program obligations:			
0707 Reestimates of loan guarantee subsidy .....	3	18	
0708 Interest on reestimates of loan guarantee subsidy .....		2	
0791 Direct program activities, subtotal .....	3	20	
0900 Total new obligations, unexpired accounts .....	746	543	251

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	769	275	1
1021 Recoveries of prior year unpaid obligations .....	12	8	9
1070 Unobligated balance (total) .....	781	283	10
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	215	232	212
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	50	50	50
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-25	-21	-15
1260 Appropriations, mandatory (total) .....	240	261	247
1900 Budget authority (total) .....	240	261	247
1930 Total budgetary resources available .....	1,021	544	257
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	275	1	6

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	519	1,022	634
3010 New obligations, unexpired accounts .....	746	543	251
3020 Outlays (gross) .....	-231	-923	-495
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12	-8	-9
3050 Unpaid obligations, end of year .....	1,022	634	381
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	519	1,022	634
3200 Obligated balance, end of year .....	1,022	634	381

<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	4	6	3
Mandatory:			
4090 Budget authority, gross .....	240	261	247

Outlays, gross:				
4100	Outlays from new mandatory authority .....	10	65	45
4101	Outlays from mandatory balances .....	217	852	447
		<hr/>	<hr/>	<hr/>
4110	Outlays, gross (total) .....	227	917	492
4180	Budget authority, net (total) .....	240	261	247
4190	Outlays, net (total) .....	231	923	495

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

Identification code 012–1908–0–1–451		2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:				
215001	Renewable Energy Loan Guarantees .....	478	350	300
Guaranteed loan subsidy (in percent):				
232001	Renewable Energy Loan Guarantees .....	-69	-88	-1.16
232999	Weighted average subsidy rate .....	-69	-88	-1.16
Guaranteed loan subsidy budget authority:				
233001	Renewable Energy Loan Guarantees .....	-3	-3	-3
Guaranteed loan subsidy outlays:				
234001	Renewable Energy Loan Guarantees .....			-1
Guaranteed loan reestimates:				
235001	Renewable Energy Loan Guarantees .....	-14	7	

The Rural Energy for America Program was formerly the Renewable Energy Systems and Energy Efficiency Improvements Program. This program provides loan guarantees and grants to farmers, ranchers, and small rural businesses to purchase renewable energy systems and make energy efficiency improvements. This program is authorized pursuant to Section 9007 of the Farm Security and Rural Investment Act of 2002, as amended by the Food, Conservation and Energy Act of 2008, as amended by the American Taxpayer Relief Act of 2012; as amended by the Agricultural Act of 2014; and as amended by the Agriculture Improvement Act of 2018, 7 U.S.C. 8107.

The 2026 Budget is not requesting discretionary funding for this program.

The account also includes funding made available under Section 22002 of the Inflation Reduction Act, which provided up to \$2.025 billion for the Rural Energy for America Program, with \$303.8 million set aside for underutilized technologies and technical assistance.

**Object Classification** (in millions of dollars)

Identification code 012–1908–0–1–451		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	2	7	3
11.3	Other than full-time permanent .....	1	2	1
11.9	Total personnel compensation .....	3	9	4
12.1	Civilian personnel benefits .....	1		
25.1	Advisory and assistance services .....	5	20	
41.0	Grants, subsidies, and contributions .....	737	514	247
99.9	Total new obligations, unexpired accounts .....	746	543	251

**Employment Summary**

Identification code 012–1908–0–1–451		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	14	71	26
1001	Direct civilian full-time equivalent employment .....	11	.....	2

**RURAL ENERGY FOR AMERICA GUARANTEED LOAN FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 012–4267–0–3–451		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0711	Default claim payments on principal .....	20	.....	.....
0713	Payment of interest to Treasury .....	1	.....	.....
0740	Negative subsidy obligations .....	3	3	3
0742	Downward reestimates paid to receipt accounts .....	15	13	.....
0743	Interest on downward reestimates .....	1	1	.....

0900	Total new obligations, unexpired accounts .....	40	17	3
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**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	21	13	27
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	24	3	9
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	10	28	7
1801	Change in uncollected payments, Federal sources .....	-2	.....	.....
<hr/>				
1850	Spending auth from offsetting collections, mand (total) .....	8	28	7
1900	Budget authority (total) .....	32	31	16
1930	Total budgetary resources available .....	53	44	43
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	13	27	40

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....		2	19
3010	New obligations, unexpired accounts .....	40	17	3
3020	Outlays (gross) .....	-38		
3050	Unpaid obligations, end of year .....	2	19	22
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-2	-2
3070	Change in uncollected pymts, Fed sources, unexpired .....	2		
3090	Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-4		17
3200	Obligated balance, end of year .....		17	20

**Financing authority and disbursements, net:**

Mandatory:				
4090	Budget authority, gross .....	32	31	16
Financing disbursements:				
4110	Outlays, gross (total) .....	38	.....	.....
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-4	-22	-1
4123	Guarantee fees .....	-6	-6	-6
4130	Offsets against gross budget authority and outlays (total) ....	-10	-28	-7
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	2	.....	.....
4160	Budget authority, net (mandatory) .....	24	3	9
4170	Outlays, net (mandatory) .....	28	-28	-7
4180	Budget authority, net (total) .....	24	3	9
4190	Outlays, net (total) .....	28	-28	-7

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 012–4267–0–3–451		2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority .....	478	350	300
2150	Total guaranteed loan commitments .....	478	350	300
2199	Guaranteed amount of guaranteed loan commitments .....	430	315	270

**Cumulative balance of guaranteed loans outstanding:**

2210	Outstanding, start of year .....	1,909	2,108	2,316
2231	Disbursements of new guaranteed loans .....	232	299	356
2251	Repayments and prepayments .....	-13	-82	-134
	Adjustments:			
2261	Terminations for default that result in loans receivable .....	-20	-9	-10
2264	Other adjustments, net .....			
2290	Outstanding, end of year .....	2,108	2,316	2,528

**Memorandum:**

2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	1,897	2,084	2,275
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**Addendum:**

Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	5	25	25
2331	Disbursements for guaranteed loan claims .....	20	.....	.....
2351	Loss Settlement .....	.....	.....	.....
2390	Outstanding, end of year .....	25	25	25

## RURAL ENERGY FOR AMERICA GUARANTEED LOAN FINANCING ACCOUNT—Continued

## Balance Sheet (in millions of dollars)

Identification code 012-4267-0-3-451	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	18	12
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	5	25
1505 Allowance for subsidy cost (-) .....	-1	-1
1599 Net present value of assets related to defaulted guaranteed loans .....	4	24
1999 Total assets .....	22	36
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	8	31
2204 Non-Federal liabilities: Liability for loan guarantees .....	14	5
2999 Total liabilities .....	22	36
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	22	36

## BIOREFINERY ASSISTANCE PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-3106-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0702 Loan guarantee subsidy .....		144	57
0707 Reestimates of loan guarantee subsidy .....	70	54	
0708 Interest on reestimates of loan guarantee subsidy .....	14	15	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	84	213	57
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	317	167	57
1021 Recoveries of prior year unpaid obligations .....	27	34	
1070 Unobligated balance (total) .....	344	201	57
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	84	69	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-177		
1260 Appropriations, mandatory (total) .....	-93	69	
1900 Budget authority (total) .....	-93	69	
1930 Total budgetary resources available .....	251	270	57
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	167	57	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	60	33	105
3010 New obligations, unexpired accounts .....	84	213	57
3020 Outlays (gross) .....	-84	-107	-58
3040 Recoveries of prior year unpaid obligations, unexpired .....	-27	-34	
3050 Unpaid obligations, end of year .....	33	105	104
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	60	33	105
3200 Obligated balance, end of year .....	33	105	104
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	-93	69	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	84	69	
4101 Outlays from mandatory balances .....		38	58
4110 Outlays, gross (total) .....	84	107	58
4180 Budget authority, net (total) .....	-93	69	
4190 Outlays, net (total) .....	84	107	58

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

Identification code 012-3106-0-1-452	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Section 9003 Loan Guarantees .....		437	180
Guaranteed loan subsidy (in percent):			
232001 Section 9003 Loan Guarantees .....		32.96	31.65
232999 Weighted average subsidy rate .....	0.00	32.96	31.65
Guaranteed loan subsidy budget authority:			
233001 Section 9003 Loan Guarantees .....		144	57
Guaranteed loan subsidy outlays:			
234001 Section 9003 Loan Guarantees .....		38	58
Guaranteed loan reestimates:			
235001 Section 9003 Loan Guarantees .....	75	62	

The Biorefinery, Renewable Chemical, and Biobased Product Manufacturing Assistance Program, also known as the "Section 9003 Program", provides loan guarantees to assist in the development of advanced biofuels, renewable chemicals, and biobased products manufacturing facilities. The 2026 Budget does not request discretionary funding for this program because mandatory funding is provided through the 2018 Farm Bill. The Section 9003 Program is authorized under section 9003 of the Farm Security and Rural Investment Act of 2002; as amended by the Food, Conservation, and Energy Act of 2008, the American Taxpayers Relief Act of 2012, the Agricultural Act of 2014, and the Agriculture Improvement Act of 2018. Loan assumptions reflect an illustrative example for informational purposes only. The assumptions will be determined at the time of execution and will reflect the actual terms and conditions of the loan guarantee contracts.

## BIOREFINERY ASSISTANCE GUARANTEED LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4355-0-3-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711 Default claim payments on principal .....	94	59	54
0713 Payment of interest to Treasury .....	7	7	8
0742 Downward reestimates paid to receipt accounts .....	9	7	
0900 Total new obligations, unexpired accounts .....	110	73	62
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	166	177	321
1023 Unobligated balances applied to repay debt .....	-50		
1070 Unobligated balance (total) .....	116	177	321
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	97	7	8
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	101	121	75
1801 Change in uncollected payments, Federal sources .....	-27	89	-8
1850 Spending auth from offsetting collections, mand (total) .....	74	210	67
1900 Budget authority (total) .....	171	217	75
1930 Total budgetary resources available .....	287	394	396
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	177	321	334
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			59
3010 New obligations, unexpired accounts .....	110	73	62
3020 Outlays (gross) .....	-110	-14	-8
3050 Unpaid obligations, end of year .....		59	113
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-60	-33	-122
3070 Change in uncollected pymts, Fed sources, unexpired .....	27	-89	8
3090 Uncollected pymts, Fed sources, end of year .....	-33	-122	-114
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-60	-33	-63
3200 Obligated balance, end of year .....	-33	-63	-1



Financing authority and disbursements, net:				
Mandatory:				
4090	Budget authority, gross .....	171	217	75
Financing disbursements:				
4110	Outlays, gross (total) .....	110	14	8
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-84	-107	-58
4122	Interest on uninvested funds .....	-4	-2	-3
4123	Guaranteed Fees .....	-13	-12	-14
4130	Offsets against gross budget authority and outlays (total) ....	-101	-121	-75
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	27	-89	8
4160	Budget authority, net (mandatory) .....	97	7	8
4170	Outlays, net (mandatory) .....	9	-107	-67
4180	Budget authority, net (total) .....	97	7	8
4190	Outlays, net (total) .....	9	-107	-67

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 012-4355-0-3-452				
	2024 actual	2025 est.	2026 est.	
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority .....			
2121	Limitation available from carry-forward .....	437	180	
2150	Total guaranteed loan commitments .....	437	180	
2199	Guaranteed amount of guaranteed loan commitments .....	350	144	
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	392	395	359
2231	Disbursements of new guaranteed loans .....		82	408
2251	Repayments and prepayments .....		-59	-63
Adjustments:				
2263	Terminations for default that result in claim payments .....	-94	-59	-54
2264	Other adjustments, net .....	97		
2264	Other adjustments, net .....			
2290	Outstanding, end of year .....	395	359	650
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	317	287	520
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	126	205	120
2331	Disbursements for guaranteed loan claims .....	89		
2351	Repayments of loans receivable .....	-10	-85	-68
2364	Other adjustments, net .....			
2390	Outstanding, end of year .....	205	120	52

**Balance Sheet** (in millions of dollars)

Identification code 012-4355-0-3-452			
	2023 actual	2024 actual	
ASSETS:			
1101	Federal assets: Fund balances with Treasury .....	105	140
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501	Defaulted guaranteed loans receivable, gross .....	126	205
1502	Interest receivable .....		
1505	Allowance for subsidy cost (-) .....	-41	-68
1599	Net present value of assets related to defaulted guaranteed loans .....	85	137
1999	Total assets .....	190	277
LIABILITIES:			
2103	Federal liabilities: Debt .....	186	230
Non-Federal liabilities:			
2203	Debt .....		
2204	Liabilities for loan guarantees .....	4	47
2999	Total liabilities .....	190	277
NET POSITION:			
3300	Cumulative results of operations .....		
4999	Total liabilities and net position .....	190	277

ALTERNATIVE AGRICULTURAL RESEARCH AND COMMERCIALIZATION CORPORATION  
REVOLVING FUND**Program and Financing** (in millions of dollars)

Identification code 012-4144-0-3-352			
	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	1	1
1930	Total budgetary resources available .....	1	1
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1	1
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....		

**RURAL UTILITIES SERVICE***Federal Funds*

## HIGH ENERGY COST GRANTS

**Program and Financing** (in millions of dollars)

Identification code 012-2042-0-1-452			
	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	High energy cost grants .....	7	8
0900	Total new obligations, unexpired accounts (object class 41.0) .....	7	8
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	12	13
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	12	13
Budget authority:			
Appropriations, discretionary:			
1121	Appropriations transferred from other acct [012-1980] ....	8	8
1930	Total budgetary resources available .....	20	21
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	13	13
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	21	20
3010	New obligations, unexpired accounts .....	7	8
3020	Outlays (gross) .....	-8	-11
3050	Unpaid obligations, end of year .....	20	17
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	21	20
3200	Obligated balance, end of year .....	20	17

**Budget authority and outlays, net:**

Discretionary:			
4000	Budget authority, gross .....	8	8
Outlays, gross:			
4010	Outlays from new discretionary authority .....		1
4011	Outlays from discretionary balances .....	8	10
4020	Outlays, gross (total) .....	8	11
4180	Budget authority, net (total) .....	8	8
4190	Outlays, net (total) .....	8	11

High energy costs grants can be made to eligible entities to construct, extend, upgrade, and otherwise improve energy generation, transmission, or distribution facilities serving communities in which the average residential expenditure for home energy is at least 275 percent of the national average residential expenditure for home energy (as determined by the Energy Information Agency using the most recent data available). Grants are also available to establish and support a revolving fund to provide a more cost-effective means of purchasing fuel where the fuel cannot be shipped by means of surface transportation. The Budget does not propose funding for this program.

## RURAL WATER AND WASTE DISPOSAL PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed loans as authorized by section 306 and described in section 381E(d)(2) of the Consolidated Farm and Rural Development Act, as follows: \$1,228,739,000 for direct loans; and \$50,000,000 for guaranteed loans.

For the cost of direct loans, loan guarantees and grants, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, for rural water, waste water, waste disposal, and solid waste management programs authorized by sections 306, 306C, and 306D, and described in sections 306C(a)(2), 306D, and 381E(d)(2) of the Consolidated Farm and Rural Development Act, \$202,488,000, to remain available until expended, of which \$40,000,000 shall be for loans and grants including water and waste disposal systems grants authorized by section 306D of the Consolidated Farm and Rural Development Act, and Federally Recognized Native American Tribes authorized by 306C(a)(1) of such Act: Provided, That, notwithstanding any other provision of this Act, funds appropriated under this paragraph may be transferred pursuant to section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257) or section 8 of Public Law 89–106 (7 U.S.C. 2263) without written notification to Congress: Provided further, That funding provided for section 306D of the Consolidated Farm and Rural Development Act may be provided to a consortium formed pursuant to section 325 of Public Law 105–83: Provided further, That not more than 2 percent of the funding provided for section 306D of the Consolidated Farm and Rural Development Act may be used by the State of Alaska for training and technical assistance programs and not more than 2 percent of the funding provided for section 306D of the Consolidated Farm and Rural Development Act may be used by a consortium formed pursuant to section 325 of Public Law 105–83 for training and technical assistance programs: Provided further, That not to exceed \$20,000,000 of the amount appropriated under this heading shall be for contracting with qualified national organizations for a circuit rider program to provide technical assistance for rural water systems: Provided further, That if the Secretary determines that any portion of the amount made available for one percent loans is not needed for such loans, the Secretary may use such amounts for grants authorized by section 306(a)(2) of the Consolidated Farm and Rural Development Act: Provided further, That if any funds made available for the direct loan subsidy costs remain unobligated after July 31, 2026, such unobligated balances may be used for grant programs funded under this heading: Provided further, That sections 381E-H and 381N of the Consolidated Farm and Rural Development Act are not applicable to the funds made available under this heading.

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

## Program and Financing (in millions of dollars)

Identification code 012–1980–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Water and waste disposal systems grants .....	495	444	158
0011 Water and waste disposal systems grants supplemental .....	29		
0012 Solid waste management grants .....	4	4	
0014 Water and waste disposal mandatory grants–Farm Bill .....	2	2	1
0015 Emergency Community Water Assistance Grants .....	2		
0016 ECWAG Appropriated .....	12	10	1
0017 771 Water and Waste Pilot Program Grants .....	5		
0018 2023 Disaster Grants .....	111	100	27
0020 WWD Grants Cong. Directed Spending .....	12	18	35
0021 WW Grants Decentralized Water .....	1	1	
0091 Direct program activities, subtotal .....	673	579	222
<b>Credit program obligations:</b>			
0701 Direct loan subsidy .....	79	93	61
0705 Reestimates of direct loan subsidy .....	156	196	
0706 Interest on reestimates of direct loan subsidy .....	71	62	
0791 Direct program activities, subtotal .....	306	351	61
0900 Total new obligations, unexpired accounts (object class 41.0) .....	979	930	283
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	387	295	159
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	385	293	
1010 Unobligated balance transfer to other accts [012–2081] .....	-17		
1021 Recoveries of prior year unpaid obligations .....	88	65	67
1070 Unobligated balance (total) .....	458	360	226
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	597	479	202
1120 Appropriations transferred to other accts [012–2042] .....	-8	-8	

1131 Unobligated balance of appropriations permanently reduced .....			-75
1160 Appropriation, discretionary (total) .....	589	471	127
Appropriations, mandatory:			
1200 Appropriation .....	227	258	
1900 Budget authority (total) .....	816	729	127
1930 Total budgetary resources available .....	1,274	1,089	353
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	295	159	70
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,953	2,994	2,616
3010 New obligations, unexpired accounts .....	979	930	283
3020 Outlays (gross) .....	-850	-1,243	-844
3040 Recoveries of prior year unpaid obligations, unexpired .....	-88	-65	-67
3050 Unpaid obligations, end of year .....	2,994	2,616	1,988
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,953	2,994	2,616
3200 Obligated balance, end of year .....	2,994	2,616	1,988
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	589	471	127
Outlays, gross:			
4010 Outlays from new discretionary authority .....	17	15	-69
4011 Outlays from discretionary balances .....	606	968	911
4020 Outlays, gross (total) .....	623	983	842
<b>Mandatory:</b>			
4090 Budget authority, gross .....	227	258	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	227	258	
4101 Outlays from mandatory balances .....		2	2
4110 Outlays, gross (total) .....	227	260	2
4180 Budget authority, net (total) .....	816	729	127
4190 Outlays, net (total) .....	850	1,243	844

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

Identification code 012–1980–0–1–452	2024 actual	2025 est.	2026 est.
<b>Direct loan levels supportable by subsidy budget authority:</b>			
115001 Water and Waste Disposal Loans .....	913	873	1,281
115006 Water and Waste 1% .....	10	9	
115999 Total direct loan levels .....	923	882	1,281
<b>Direct loan subsidy (in percent):</b>			
132001 Water and Waste Disposal Loans .....	8.35	10.34	4.76
132006 Water and Waste 1% .....	26.95	31.30	
132999 Weighted average subsidy rate .....	8.55	10.55	4.76
<b>Direct loan subsidy budget authority:</b>			
133001 Water and Waste Disposal Loans .....	76	90	61
133006 Water and Waste 1% .....	3	3	
133999 Total subsidy budget authority .....	79	93	61
<b>Direct loan subsidy outlays:</b>			
134001 Water and Waste Disposal Loans .....	4	12	35
134006 Water and Waste 1% .....		2	2
134999 Total subsidy outlays .....	4	14	37
<b>Direct loan reestimates:</b>			
135001 Water and Waste Disposal Loans .....	201	243	
135999 Total direct loan reestimates .....	201	243	
<b>Guaranteed loan levels supportable by subsidy budget authority:</b>			
215001 Water and Waste Disposal Loan Guarantees .....	6	50	50
<b>Guaranteed loan subsidy (in percent):</b>			
232001 Water and Waste Disposal Loan Guarantees .....	-14	-20	-19
232999 Weighted average subsidy rate .....	-14	-20	-19

This account funds the direct and guaranteed water and waste disposal loans, water and waste disposal grants, emergency community water assistance grants, and solid waste management grants.

Water and waste disposal loans are authorized under 7 U.S.C. 1926. The program provides direct loans to municipalities, counties, special purpose districts, certain Indian Tribes, and non-profit corporations to develop water and waste disposal systems in rural areas and towns with populations of less than 20,000. The program also guarantees water and waste disposal loans made by banks and other eligible lenders.

Water and waste disposal grants are authorized under Section 306(a)(2) of the Consolidated Farm and Rural Development Act, as amended. Grants are authorized to be made to associations, including nonprofit corporations, municipalities, counties, public and quasi-public agencies, and certain Indian tribes. The grants can be used to finance development, storage, treatment, purification, or distribution of water or the collection, treatment, or disposal of waste in rural areas and cities or towns with populations of less than 10,000. The amount of any development grant may not exceed 75 percent of the eligible development cost of the project.

Emergency community water assistance grants are authorized under Section 306A of the Consolidated Farm and Rural Development Act, as amended. Grants are made to public bodies and nonprofit organizations for construction or extension of water lines, repair or maintenance of existing systems, replacement of equipment, and payment of costs to correct emergency situations. These grants are funded on an as needed basis using flexibility of funds authority.

Solid waste management grants are authorized under Section 310B(b) of the Consolidated Farm and Rural Development Act, as amended. Grants are made to non-profit organizations to provide regional technical assistance to local and regional governments and related agencies for the purpose of reducing or eliminating pollution of water resources, and for improving the planning and management of solid waste disposal facilities.

The 2026 Budget requests \$1.23 billion in direct loans, \$50 million in guaranteed loans, and \$144 million in grants. The funding will provide \$40 million for grants targeted to Native Americans and Alaskan Native Villages and \$20 million for grants for a Circuit Rider.

The Budget also proposes to cancel \$75 million in unobligated balances from prior year balances made available for the water and waste grant program.

As required by the Federal Credit Reform Act of 1990, this account records for this program the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including credit sales of acquired property). The subsidy amounts are estimated on a present value basis.

#### RURAL WATER AND WASTE DISPOSAL DIRECT LOANS FINANCING ACCOUNT

##### Program and Financing (in millions of dollars)

Identification code 012-4226-0-3-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	923	882	1,281
0713 Payment of interest to Treasury .....	478	485	485
0742 Downward reestimates paid to receipt accounts .....	24	12	
0743 Interest on downward reestimates .....	1	4	
0900 Total new obligations, unexpired accounts .....	1,426	1,383	1,766
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	664	728	768
1021 Recoveries of prior year unpaid obligations .....	188		
1023 Unobligated balances applied to repay debt .....	-633	-728	-768
1024 Unobligated balance of borrowing authority withdrawn .....	-187		
1070 Unobligated balance (total) .....	32		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	956	1,151	587
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1,106	1,021	1,200
1801 Change in uncollected payments, Federal sources .....	60	-21	-21
1850 Spending auth from offsetting collections, mand (total) .....	1,166	1,000	1,179
1900 Budget authority (total) .....	2,122	2,151	1,766
1930 Total budgetary resources available .....	2,154	2,151	1,766
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	728	768	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,235	4,860	4,889

3010 New obligations, unexpired accounts .....	1,426	1,383	1,766
3020 Outlays (gross) .....	-1,613	-1,354	-1,528
3040 Recoveries of prior year unpaid obligations, unexpired .....	-188		
3050 Unpaid obligations, end of year .....	4,860	4,889	5,127
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-46	-106	-85
3070 Change in uncollected pymts, Fed sources, unexpired .....	-60	21	21
3090 Uncollected pymts, Fed sources, end of year .....	-106	-85	-64
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5,189	4,754	4,804
3200 Obligated balance, end of year .....	4,754	4,804	5,063
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2,122	2,151	1,766
Financing disbursements:			
4110 Outlays, gross (total) .....	1,613	1,354	1,528
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-244	-287	-51
4122 Interest on uninvested funds .....	-50	-50	-50
4123 Repayment of principal .....	-418	-333	-748
4123 Interest Received on Loans .....	-351	-351	-351
4123 Other .....	-43		
4130 Offsets against gross budget authority and outlays (total) ....	-1,106	-1,021	-1,200
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-60	21	21
4160 Budget authority, net (mandatory) .....	956	1,151	587
4170 Outlays, net (mandatory) .....	507	333	328
4180 Budget authority, net (total) .....	956	1,151	587
4190 Outlays, net (total) .....	507	333	328

##### Status of Direct Loans (in millions of dollars)

Identification code 012-4226-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	923	882	1,281
1150 Total direct loan obligations .....	923	882	1,281
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	13,528	14,183	14,971
1231 Disbursements: Direct loan disbursements .....	1,096	1,134	1,298
1251 Repayments: Repayments and prepayments .....	-418	-333	-748
1264 Other adjustments, net (+ or -) .....	-23	-13	-13
1290 Outstanding, end of year .....	14,183	14,971	15,508

##### Balance Sheet (in millions of dollars)

Identification code 012-4226-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	664	729
Investments in U.S. securities:		
1106 Receivables, net .....	227	259
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	13,528	14,183
1402 Interest receivable .....	65	41
1404 Foreclosed property .....		
1405 Allowance for subsidy cost (-) .....	167	2
1499 Net present value of assets related to direct loans .....	13,760	14,226
1999 Total assets .....	14,651	15,214
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	14,625	15,197
2105 Other .....	26	17
2999 Total liabilities .....	14,651	15,214
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	14,651	15,214

RURAL WATER AND WASTE WATER DISPOSAL GUARANTEED LOANS FINANCING  
ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4218-0-3-452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	5	5
1930 Total budgetary resources available .....	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

## Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4218-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	6	50	50
2121 Limitation available from carry-forward .....			
2150 Total guaranteed loan commitments .....	6	50	50
2199 Guaranteed amount of guaranteed loan commitments .....	6	45	45
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	111	119	127
2231 Disbursements of new guaranteed loans .....	11	12	17
2251 Repayments and prepayments .....	-3	-4	-9
2264 Adjustments: Other adjustments, net .....			
2290 Outstanding, end of year .....	119	127	135
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	107	115	122

## Balance Sheet (in millions of dollars)

Identification code 012-4218-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	1	1
1999 Total assets .....	1	1
<b>LIABILITIES:</b>		
2105 Federal liabilities: Other .....		
2204 Non-Federal liabilities: Liabilities for loan guarantees .....	1	1
2999 Total liabilities .....	1	1
4999 Total liabilities and net position .....	1	1

RURAL ELECTRIFICATION AND TELECOMMUNICATIONS LOANS PROGRAM  
ACCOUNT

(INCLUDING TRANSFER OF FUNDS)

The principal amount of loans and loan guarantees as authorized by sections 4, 305, 306, 313A, and 317 of the Rural Electrification Act of 1936 (7 U.S.C. 904, 935, 936, 940c-1, and 940g) shall be made as follows: guaranteed rural electric loans made pursuant to section 306 of that Act, \$2,667,000,000; cost of money direct loans made pursuant to sections 4, notwithstanding the one-eighth of one percent in 4(c)(2), and 317, notwithstanding 317(c), of that Act, \$4,333,000,000; and rural telecommunication loans made pursuant to section 306 of the Act, \$200,000,000.

In addition, for administrative expenses necessary to carry out the direct and guaranteed loan programs, \$33,270,000, which shall be paid to the appropriation for "Rural Development, Salaries and Expenses".

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

## Program and Financing (in millions of dollars)

Identification code 012-1230-0-1-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 IRA Section 22004 Grants .....	1,800	5,615	182
Credit program obligations:			
0701 Direct loan subsidy .....	19	4	

0701 Direct loan subsidy .....	227	425	200
0701 Direct loan subsidy .....	83	974	5
0701 Direct loan subsidy .....		992	1
0701 Direct loan subsidy .....		3	
0701 Direct loan subsidy .....		2	
0705 Reestimates of direct loan subsidy .....	290	374	
0706 Interest on reestimates of direct loan subsidy .....	84	201	
0709 Administrative expenses .....	33	33	33
0709 Administrative expenses .....	13	13	1
0791 Direct program activities, subtotal .....	749	3,021	240
0900 Total new obligations, unexpired accounts .....	2,549	8,636	422

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10,699	8,563	541
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	17	1	
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	10,701	8,563	541
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	43	43	33
1120 Appropriations transferred to other acct [012-1951] .....		-4	
1160 Appropriation, discretionary (total) .....	43	39	33
Appropriations, mandatory:			
1200 Appropriation .....	374	575	
1900 Budget authority (total) .....	417	614	33
1930 Total budgetary resources available .....	11,118	9,177	574
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-6		
1941 Unexpired unobligated balance, end of year .....	8,563	541	152

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	72	2,198	9,687
3010 New obligations, unexpired accounts .....	2,549	8,636	422
3020 Outlays (gross) .....	-421	-1,147	-2,608
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	2,198	9,687	7,501
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	72	2,198	9,687
3200 Obligated balance, end of year .....	2,198	9,687	7,501

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	43	39	33
Outlays, gross:			
4010 Outlays from new discretionary authority .....	33	33	33
4011 Outlays from discretionary balances .....	9	21	17
4020 Outlays, gross (total) .....	42	54	50
Mandatory:			
4090 Budget authority, gross .....	374	575	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	374	575	
4101 Outlays from mandatory balances .....	5	518	2,558
4110 Outlays, gross (total) .....	379	1,093	2,558
4180 Budget authority, net (total) .....	417	614	33
4190 Outlays, net (total) .....	421	1,147	2,608

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

Identification code 012-1230-0-1-271	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115003 Treasury Electric Loans .....	4,060	4,333	4,333
115004 FFB Electric Loans .....	2,371	2,167	2,667
115006 Treasury Telecommunications Loans .....		155	
115007 FFB Telecommunications Loans .....			200
115008 FFB Guaranteed Underwriting .....	900	900	
115012 Rural Energy Savings Program .....	107	21	
115015 IRA Section 22001 .....	610	1,128	544
115016 IRA Section 22004 Blended .....		5,688	6
115017 IRA Section 22004 Zero .....	241	2,584	16
115018 IRA Section 22004 Subsidized .....		331	
115999 Total direct loan levels .....	8,289	17,307	7,766
Direct loan subsidy (in percent):			
132003 Treasury Electric Loans .....	-1.95	-1.61	-1.04
132004 FFB Electric Loans .....	-4.22	-4.30	-4.42
132006 Treasury Telecommunications Loans .....		1.11	
132007 FFB Telecommunications Loans .....			-3.00
132008 FFB Guaranteed Underwriting .....	-2.76	-2.24	
132012 Rural Energy Savings Program .....	17.89	20.16	

132015	IRA Section 22001 .....	37.27	37.68	36.73
132016	IRA Section 22004 Blended .....		17.44	11.87
132017	IRA Section 22004 Zero .....	34.28	37.70	32.07
132018	IRA Section 22004 Subsidized .....		0.99	
132999	Weighted average subsidy rate .....	1.51	12.81	0.47
Direct loan subsidy budget authority:				
133003	Treasury Electric Loans .....	-79	-70	-45
133004	FFB Electric Loans .....	-100	-93	-118
133006	Treasury Telecommunications Loans .....		2	
133007	FFB Telecommunications Loans .....			-6
133008	FFB Guaranteed Underwriting .....	-25	-20	
133012	Rural Energy Savings Program .....	19	4	
133015	IRA Section 22001 .....	227	425	200
133016	IRA Section 22004 Blended .....		992	1
133017	IRA Section 22004 Zero .....	83	974	5
133018	IRA Section 22004 Subsidized .....		3	
133999	Total subsidy budget authority .....	125	2,217	37
Direct loan subsidy outlays:				
134003	Treasury Electric Loans .....	-77	-72	-75
134004	FFB Electric Loans .....	-122	-118	-109
134006	Treasury Telecommunications Loans .....			1
134008	FFB Guaranteed Underwriting .....	-5	-13	-19
134012	Rural Energy Savings Program .....	9	22	17
134015	IRA Section 22001 .....		33	173
134016	IRA Section 22004 Blended .....		50	248
134017	IRA Section 22004 Zero .....		53	264
134018	IRA Section 22004 Subsidized .....			1
134999	Total subsidy outlays .....	-195	-45	501
Direct loan reestimates:				
135002	Municipal Electric Loans .....	10	9	
135003	Treasury Electric Loans .....	-217	-254	
135004	FFB Electric Loans .....	-966	-558	
135005	Telecommunication Hardship Loans .....	1		
135006	Treasury Telecommunications Loans .....	-24	-18	
135007	FFB Telecommunications Loans .....	-10	-9	
135008	FFB Guaranteed Underwriting .....	-64	323	
135011	Electric Loan Modifications .....	3	6	
135012	Rural Energy Savings Program .....	-1	-1	
135014	Consumer Oriented Operating Loans .....	-18	-25	
135999	Total direct loan reestimates .....	-1,286	-527	
Administrative expense data:				
3510	Budget authority .....	33	33	33
3590	Outlays from new authority .....	33	33	33

The Rural Utilities Service (RUS) conducts the rural electrification and the rural telecommunications loan programs. The rural electrification loan program finances the construction and operation of generating facilities, electric transmission and distribution lines, or system improvements. The rural telecommunications loan program provides funding for construction, expansion, and operation of telecommunications lines and facilities or systems. The Budget requests \$4.3 billion for rural electric cost-of-money direct loans and \$2.7 billion for guaranteed rural electric loans. Together, these investments will support additional clean energy, energy storage, and transmission projects in rural areas.

For telecommunications FFB loans made pursuant to section 306 of the Rural Electrification Act, the Budget requests \$200 million to support the expanded deployment of broadband in rural areas.

For administrative costs, the 2026 Budget requests \$33.3 million.

Funding provided by this account supports the Administration's priorities as described in Executive Order 14154: Unleashing American Energy.

This account includes funding provided under Section 22001 of the Inflation Reduction Act, which provided up to \$1 billion for RUS loans for renewable energy infrastructure. The Act requires the agency to forgive up to 50% of the loan amount. Eligible entities include electric service providers, including municipals, cooperatives, investor-owned and Tribal utilities.

The account also includes funding made available under Section 22004 of the Inflation Reduction Act, which provided up to \$9.7 billion for RUS to offer loans, grants, loan modifications and other financial assistance to rural electric cooperatives.

As required by the Federal Credit Reform Act of 1990, this account records for the rural electrification and telecommunications programs the subsidy costs associated with the direct and guaranteed loans obligated in

1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), and the administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

#### Object Classification (in millions of dollars)

Identification code 012-1230-0-1-271	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
12.1 Civilian personnel benefits .....	1		
25.1 Advisory and assistance services .....	11	12	
25.3 Other goods and services from Federal sources .....	33	33	33
41.0 Grants, subsidies, and contributions .....	2,503	8,590	388
99.9 Total new obligations, unexpired accounts .....	2,549	8,636	422

#### Employment Summary

Identification code 012-1230-0-1-271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	10	5	5

#### RURAL ELECTRIFICATION AND TELECOMMUNICATIONS DIRECT LOAN FINANCING ACCOUNT

#### Program and Financing (in millions of dollars)

Identification code 012-4208-0-3-271	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Interest on FFB Loans .....	1,574	1,784	1,784
Credit program obligations:			
0710 Direct loan obligations .....	8,289	17,307	7,766
0713 Payment of interest to Treasury .....	369	254	254
0740 Negative subsidy obligations .....	204	183	169
0742 Downward reestimates paid to receipt accounts .....	1,276	794	
0743 Interest on downward reestimates .....	382	308	
0791 Direct program activities, subtotal .....	10,520	18,846	8,189
0900 Total new obligations, unexpired accounts .....	12,094	20,630	9,973
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4,872	4,196	
1021 Recoveries of prior year unpaid obligations .....	176		
1023 Unobligated balances applied to repay debt .....	-271	-4,196	
1024 Unobligated balance of borrowing authority withdrawn .....	-176		
1033 Recoveries of prior year paid obligations .....	213		
1070 Unobligated balance (total) .....	4,814		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	8,483	16,073	5,013
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	5,611	4,557	4,960
1801 Change in uncollected payments, Federal sources .....	320		
1825 Spending authority from offsetting collections applied to repay debt .....	-2,938		
1850 Spending auth from offsetting collections, mand (total) .....	2,993	4,557	4,960
1900 Budget authority (total) .....	11,476	20,630	9,973
1930 Total budgetary resources available .....	16,290	20,630	9,973
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4,196		

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15,487	18,032	30,801
3010 New obligations, unexpired accounts .....	12,094	20,630	9,973
3020 Outlays (gross) .....	-9,373	-7,861	-11,994
3040 Recoveries of prior year unpaid obligations, unexpired .....	-176		
3050 Unpaid obligations, end of year .....	18,032	30,801	28,780
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-53	-373	-373
3070 Change in uncollected pymts, Fed sources, unexpired .....	-320		
3090 Uncollected pymts, Fed sources, end of year .....	-373	-373	-373

RURAL ELECTRIFICATION AND TELECOMMUNICATIONS DIRECT LOAN FINANCING  
ACCOUNT—Continued

## Program and Financing—Continued

Identification code 012-4208-0-3-271	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	15,434	17,659	30,428
3200 Obligated balance, end of year .....	17,659	30,428	28,407
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	11,476	20,630	9,973
Financing disbursements:			
4110 Outlays, gross (total) .....	9,373	7,861	11,994
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payment from program account .....	-383	-733	-704
4122 Interest on uninvested funds .....	-268	-268	-287
4123 Repayment of principal .....	-2,917	-2,538	-2,859
4123 Interest received on loans .....	-1,890	-921	-1,013
4123 Repayment of principal Cushion of Credit .....	-45	-19	-19
4123 Repayment of interest Cushion of Credit .....	-22	-5	-5
4123 Other Actual Business Type Collections Non-Federal sources .....	-299	-73	-73
4130 Offsets against gross budget authority and outlays (total) ....	-5,824	-4,557	-4,960
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-320		
4143 Recoveries of prior year paid obligations, unexpired accounts .....	213		
4150 Additional offsets against budget authority only (total) .....	-107		
4160 Budget authority, net (mandatory) .....	5,545	16,073	5,013
4170 Outlays, net (mandatory) .....	3,549	3,304	7,034
4180 Budget authority, net (total) .....	5,545	16,073	5,013
4190 Outlays, net (total) .....	3,549	3,304	7,034

## Status of Direct Loans (in millions of dollars)

Identification code 012-4208-0-3-271	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	8,289	17,307	7,766
1150 Total direct loan obligations .....	8,289	17,307	7,766
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	58,087	60,365	65,242
1231 Disbursements: Direct loan disbursements .....	5,236	7,434	9,645
Repayments:			
1251 Repayments and prepayments - Cash .....	-2,917	-2,538	-2,859
1251 Repayments and prepayments - CoC .....	-45	-19	-19
1263 Write-offs for default: Direct loans .....	-14		
1264 Other adjustments, Reclassified, net .....	18		
1290 Outstanding, end of year .....	60,365	65,242	72,009

## Balance Sheet (in millions of dollars)

Identification code 012-4208-0-3-271	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	4,616	4,017
Investments in U.S. securities:		
1106 Receivables, net .....	351	537
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	56,352	58,757
1402 Interest receivable .....	218	41
1405 Allowance for subsidy cost (-) .....	655	1,304
1499 Net present value of assets related to direct loans .....	57,225	60,102
1999 Total assets .....	62,192	64,656
<b>LIABILITIES:</b>		
Federal liabilities:		
2102 Interest payable .....	368	40
2103 Debt .....	6,608	9,771
2103 FFB .....	53,893	53,781
2105 Other .....	1,323	1,064
2207 Non-Federal liabilities: Other .....		
2999 Total liabilities .....	62,192	64,656
<b>NET POSITION:</b>		
3100 Unexpended appropriations .....		
3300 Cumulative results of operations .....		

3999 Total net position .....		
4999 Total liabilities and net position .....	62,192	64,656
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	257	179
Investments in U.S. securities:		
1106 Receivables, net .....	4	2
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	1,735	1,608
1402 Interest receivable .....		
1405 Allowance for subsidy cost (-) .....	-10	8
1499 Net present value of assets related to direct loans .....	1,725	1,616
1999 Total assets .....	1,986	1,797
<b>LIABILITIES:</b>		
Federal liabilities:		
2102 Interest payable .....	4	
2103 Debt .....	1,318	1,228
2103 FFB .....	637	549
2105 Other .....	27	20
2207 Non-Federal liabilities: Other .....		
2999 Total liabilities .....	1,986	1,797
4999 Total liabilities and net position .....	1,986	1,797

## RURAL ELECTRIFICATION AND TELECOMMUNICATIONS LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4230-0-3-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0739 CoC for Financing .....	67	9	8
0791 Direct program activities, subtotal .....	67	9	8
0900 Total new obligations, unexpired accounts (object class 94.0) .....	67	9	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	289	353	
1022 Capital transfer of unobligated balances to general fund .....	-15	-353	
1070 Unobligated balance (total) .....	274		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	13		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	150	9	8
1825 Spending authority from offsetting collections applied to repay debt .....	-17		
1850 Spending auth from offsetting collections, mand (total) .....	133	9	8
1900 Budget authority (total) .....	146	9	8
1930 Total budgetary resources available .....	420	9	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	353		

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	67	9	8
3020 Outlays (gross) .....	-67	-9	-8

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	146	9	8
Outlays, gross:			
4100 Outlays from new mandatory authority .....	67	9	8
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Loans Repaid - Cash .....	-146	-6	-5
4123 Interest Repaid - Cash .....	-4	-1	-1
4123 Loans Repaid - CoC .....		-2	-2
4130 Offsets against gross budget authority and outlays (total) ....	-150	-9	-8
4160 Budget authority, net (mandatory) .....	-4		
4170 Outlays, net (mandatory) .....	-83		
4180 Budget authority, net (total) .....	-4		
4190 Outlays, net (total) .....	-83		

**Status of Direct Loans** (in millions of dollars)

Identification code 012-4230-0-3-999	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	200	54	46
Repayments:			
1251 Repayments and prepayments - Cash .....	-146	-6	-5
1251 Repayments and prepayments - CoC .....	-2	-2	-2
1290 Outstanding, end of year .....	54	46	39

**STATUS OF AGENCY DEBT**

dollars in millions

Agency debt held by FFB:	2024 actual	2025 est.	2026 est.
Outstanding FFB direct, start of year .....	18	1	0
Repayments and prepayments, FFB Direct .....	-17	-1	0
Outstanding FFB direct, end of year .....	1	0	0

The Rural Telephone Bank was dissolved in 2006. To accomplish this, the Rural Telephone Bank liquidating account loans were used to redeem a portion of the Government's stock. The Rural Telephone Bank liquidating account loans were transferred to the Rural Electrification and Telecommunications liquidating account in 2006.

The Rural Utilities Service (RUS) continues to service all loans in this account, providing business management and technical assistance to the borrowers on a regular basis over the life of the loans.

*Rural electric loans.*—This program is financed through RUS direct loans for the construction and operation of generating facilities, electric transmission and distribution lines or system improvements.

As required by the Federal Credit Reform Act of 1990, this account records, for rural electrification and telecommunications programs, all cash flows to and from the Government resulting from direct loans obligated and loan guarantees committed prior to 1992. All new activity in Rural Electrification and Telecommunications Revolving Fund in 1992 and beyond is recorded in corresponding program and financing accounts.

The following tables reflect statistics on loans made through the liquidating account only. Since 1992 new electric and telephone loans have been made through a separate program account.

**ELECTRIC PROGRAM STATISTICS**

dollars in millions

	2024 actual	2025 est.	2026 est.
Cumulative RUS financed direct loans .....	21,879	21,879	21,879
Cumulative FFB financed direct loans .....	26,598	26,598	26,598
Cumulative RUS funds advanced .....	21,879	21,879	21,879
Unadvanced RUS funds, end of year .....	0	0	0
Cumulative RUS principal repaid .....	21,881	21,881	21,881
Cumulative RUS interest paid .....	13,680	13,681	13,681
Number of borrowers .....	7	5	3

*Rural telecommunications.*—This loan program is financed through RUS direct loans for the construction, expansion, and operation of telecommunications lines and facilities or systems.

**TELECOMMUNICATIONS PROGRAM STATISTICS**

dollars in millions

	2024 actual	2025 est.	2026 est.
Cumulative RUS financed direct loans .....	5,916	5,916	5,916
Cumulative FFB financed direct loans .....	562	562	562
Cumulative RUS funds advanced .....	5,916	5,916	5,916
Unadvanced RUS funds, end of period .....	0	0	0
Cumulative RUS principal repaid .....	5,904	5,908	5,910
Cumulative RUS interest paid .....	3,558	3,558	3,559
Cumulative loan guarantee commitments .....	0	0	0
Number of borrowers .....	18	13	8

**RURAL TELEPHONE BANK PROGRAM STATISTICS**

dollars in millions

	2024 actual	2025 est.	2026 est.
Cumulative net loans .....	2,471	2,471	2,471
Cumulative loan funds, advanced .....	2,471	2,471	2,471
Unadvanced loan funds, end of year .....	0	0	0
Cumulative principal repaid .....	2,471	2,471	2,471
Cumulative interest paid .....	2,463	2,463	2,463

Number of borrowers .....	2	1	1
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**Balance Sheet** (in millions of dollars)

Identification code 012-4230-0-3-999	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	289	352
1206 Non-Federal assets: Receivables, net .....	-273	-219
1601 Direct loans, gross .....	200	54
1602 Interest receivable .....	2	2
1603 Allowance for estimated uncollectible loans and interest (-) .....		
1699 Value of assets related to direct loans .....	202	56
1901 Other Federal assets: Other assets .....		
1999 Total assets .....	218	189
<b>LIABILITIES:</b>		
Federal liabilities:		
2102 Interest payable .....		
2103 Debt .....	18	1
2104 Resources payable to Treasury .....	200	188
2105 Other .....		
2999 Total liabilities .....	218	189
4999 Total liabilities and net position .....	218	189

**RURAL TELEPHONE BANK PROGRAM ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 012-1231-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0705 Reestimates of direct loan subsidy .....	4	2	
0706 Interest on reestimates of direct loan subsidy .....	8	5	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	12	7	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	12	7	
1930 Total budgetary resources available .....	12	7	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	12	7	
3020 Outlays (gross) .....	-12	-7	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	12	7	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	12	7	
4180 Budget authority, net (total) .....	12	7	
4190 Outlays, net (total) .....	12	7	

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

Identification code 012-1231-0-1-452	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135001 Rural Telephone Bank .....	12	7	

The Rural Telephone Bank (RTB) completed dissolution in 2006, therefore no federally funded RTB loans are proposed.

As required by the Federal Credit Reform Act of 1990, this account records, for the RTB, the subsidy costs associated with the direct loans obligated in 1992 and beyond. The subsidy amounts are estimated on a present value basis.

## RURAL TELEPHONE BANK DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4210-0-3-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....	3	3	2
0900 Total new obligations, unexpired accounts .....	3	3	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	15	.....
1023 Unobligated balances applied to repay debt .....	.....	-15	.....
1070 Unobligated balance (total) .....	3	.....	.....
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	15	9	2
Spending authority from offsetting collections applied to repay debt .....			
1825 .....	.....	-6	.....
1850 Spending auth from offsetting collections, mand (total) .....	15	3	2
1900 Budget authority (total) .....	15	3	2
1930 Total budgetary resources available .....	18	3	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3	3	2
3020 Outlays (gross) .....	-3	-3	-2
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	15	3	2
Financing disbursements:			
4110 Outlays, gross (total) .....	3	3	2
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-12	-7	.....
4122 Interest on uninvested funds .....	-1	.....	.....
4123 Principal received on loans .....	-2	-2	-2
4130 Offsets against gross budget authority and outlays (total) ....	-15	-9	-2
4160 Budget authority, net (mandatory) .....	.....	-6	.....
4170 Outlays, net (mandatory) .....	-12	-6	.....
4180 Budget authority, net (total) .....	.....	-6	.....
4190 Outlays, net (total) .....	-12	-6	.....

## Status of Direct Loans (in millions of dollars)

Identification code 012-4210-0-3-452	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	8	6	4
1251 Repayments: Repayments and prepayments .....	-2	-2	-2
1290 Outstanding, end of year .....	6	4	2

## Balance Sheet (in millions of dollars)

Identification code 012-4210-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	3	14
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	8	6
1405 Allowance for subsidy cost (-) .....	46	36
1499 Net present value of assets related to direct loans .....	54	42
1999 Total assets .....	57	56
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	57	56
2207 Non-Federal liabilities: Other .....	.....	.....
2999 Total liabilities .....	57	56
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....

4999 Total liabilities and net position .....	57	56
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## DISTANCE LEARNING, TELEMEDICINE, AND BROADBAND PROGRAM

For grants for telemedicine and distance learning services in rural areas, as authorized by 7 U.S.C. 950aaa et seq., \$30,000,000, to remain available until expended: Provided, That \$3,000,000 shall be made available for grants authorized by section 379G of the Consolidated Farm and Rural Development Act: Provided further, That funding provided under this heading for grants under section 379G of the Consolidated Farm and Rural Development Act may only be provided to entities that meet all of the eligibility criteria for a consortium as established by this section.

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

## Program and Financing (in millions of dollars)

Identification code 012-1232-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Grants .....	627	641	153
Credit program obligations:			
0701 Direct loan subsidy .....	36	44	31
0701 Direct loan subsidy .....	.....	70	.....
0709 Administrative expenses .....	7	31	1
0709 Administrative expenses .....	16	14	9
0791 Direct program activities, subtotal .....	59	159	41
0900 Total new obligations, unexpired accounts .....	686	800	194
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,145	926	286
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,145	926	.....
1021 Recoveries of prior year unpaid obligations .....	353	40	17
1070 Unobligated balance (total) .....	1,498	966	303
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	170	150	30
1131 Unobligated balance of appropriations permanently reduced .....	-56	-30	-40
1160 Appropriation, discretionary (total) .....	114	120	-10
1900 Budget authority (total) .....	114	120	-10
1930 Total budgetary resources available .....	1,612	1,086	293
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	926	286	99

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,424	3,431	3,033
3010 New obligations, unexpired accounts .....	686	800	194
3020 Outlays (gross) .....	-318	-1,158	-1,393
3040 Recoveries of prior year unpaid obligations, unexpired .....	-353	-40	-17
3041 Recoveries of prior year unpaid obligations, expired .....	-8	.....	.....
3050 Unpaid obligations, end of year .....	3,431	3,033	1,817
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3,424	3,431	3,033
3200 Obligated balance, end of year .....	3,431	3,033	1,817

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	114	120	-10
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	6	.....
4011 Outlays from discretionary balances .....	318	1,152	1,393
4020 Outlays, gross (total) .....	318	1,158	1,393
4180 Budget authority, net (total) .....	114	120	-10
4190 Outlays, net (total) .....	318	1,158	1,393

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

Identification code 012-1232-0-1-452	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115003 Broadband Treasury Rate Loans .....	.....	488	.....
115005 ReConnect Direct Loans .....	133	124	112
115006 ReConnect Grant Assisted Loans .....	64	142	64
115999 Total direct loan levels .....	197	754	176



Direct loan subsidy (in percent):			
132003	Broadband Treasury Rate Loans .....	14.10	
132005	ReConnect Direct Loans .....	22.52	25.75
132006	ReConnect Grant Assisted Loans .....	9.16	8.96
			9.61
132999	Weighted average subsidy rate .....	18.18	15.05
			17.70
Direct loan subsidy budget authority:			
133003	Broadband Treasury Rate Loans .....	69	
133005	ReConnect Direct Loans .....	30	32
133006	ReConnect Grant Assisted Loans .....	6	13
			6
133999	Total subsidy budget authority .....	36	114
			31
Direct loan subsidy outlays:			
134003	Broadband Treasury Rate Loans .....	1	7
134005	ReConnect Direct Loans .....	5	24
134006	ReConnect Grant Assisted Loans .....	19	38
			24
134999	Total subsidy outlays .....	25	69
			67
Direct loan reestimates:			
135003	Broadband Treasury Rate Loans .....	-10	-14
135005	ReConnect Direct Loans .....	-1	-6
135006	ReConnect Grant Assisted Loans .....	-16	-50
135999	Total direct loan reestimates .....	-27	-70
Administrative expense data:			
3510	Budget authority .....	4	3
3580	Outlays from balances .....	16	81
			13

The loan and grant program provides access to advanced telecommunications services for improved education and health care in rural areas throughout the country. The loans and grants help education and health care providers bring the most modern technology, level of care, and education to rural America so its citizens can compete regionally, nationally, and globally.

The 2026 Budget proposes \$30 million for Distance Learning and Telemedicine grants, including \$3 million for grants for health care services in Mississippi. These grants also have a set-aside for addressing the nation's opioid epidemic.

The Budget also proposes to cancel \$40 million in unobligated balances from prior year balances from the ReConnect pilot program authorized in General Provision 779, P.L. 115–141.

As required by the Federal Credit Reform Act of 1990, this account records for this program the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including credit sales of acquired property), and administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

#### Object Classification (in millions of dollars)

Identification code 012–1232–0–1–452	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent .....	1	1
23.3	Communications, utilities, and miscellaneous charges .....	15	
25.1	Advisory and assistance services .....	15	9
25.3	Other goods and services from Federal sources .....	7	72
41.0	Grants, subsidies, and contributions .....	663	712
			184
99.9	Total new obligations, unexpired accounts .....	686	800
			194

#### Employment Summary

Identification code 012–1232–0–1–452	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	10	3
			3

#### DISTANCE LEARNING, TELEMEDICINE, AND BROADBAND DIRECT LOAN FINANCING ACCOUNT

#### Program and Financing (in millions of dollars)

Identification code 012–4146–0–3–452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710	Direct loan obligations .....	488	

0710	Direct loan obligations .....	197	266	176
0713	Payment of interest to Treasury .....	17	28	32
0742	Downward reestimates paid to receipt accounts .....	23	60	
0743	Interest on downward reestimates .....	5	9	
0900	Total new obligations, unexpired accounts .....	242	851	208

#### Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	70	55	
1021	Recoveries of prior year unpaid obligations .....	99		
1023	Unobligated balances applied to repay debt .....	-91	-55	
1024	Unobligated balance of borrowing authority withdrawn .....	-78		
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	248	657	
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	88	151	239
1801	Change in uncollected payments, Federal sources .....	-10	43	-31
1825	Spending authority from offsetting collections applied to repay debt .....	-29		
1850	Spending auth from offsetting collections, mand (total) .....	49	194	208
1900	Budget authority (total) .....	297	851	208
1930	Total budgetary resources available .....	297	851	208
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	55		

#### Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	979	973	1,229
3010	New obligations, unexpired accounts .....	242	851	208
3020	Outlays (gross) .....	-149	-595	-362
3040	Recoveries of prior year unpaid obligations, unexpired .....	-99		
3050	Unpaid obligations, end of year .....	973	1,229	1,075
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-178	-168	-211
3070	Change in uncollected pymts, Fed sources, unexpired .....	10	-43	31
3090	Uncollected pymts, Fed sources, end of year .....	-168	-211	-180
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	801	805	1,018
3200	Obligated balance, end of year .....	805	1,018	895

#### Financing authority and disbursements, net:

Mandatory:				
4090	Budget authority, gross .....	297	851	208
Financing disbursements:				
4110	Outlays, gross (total) .....	149	595	362
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-25	-69	-67
4122	Interest on uninvested funds .....	-4	-4	-6
4123	Repayment of principal .....	-46	-63	-140
4123	Interest received on loans .....	-13	-15	-26
4130	Offsets against gross budget authority and outlays (total) ....	-88	-151	-239
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	10	-43	31
4160	Budget authority, net (mandatory) .....	219	657	
4170	Outlays, net (mandatory) .....	61	444	123
4180	Budget authority, net (total) .....	219	657	
4190	Outlays, net (total) .....	61	444	123

#### Status of Direct Loans (in millions of dollars)

Identification code 012–4146–0–3–452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority .....	197	754
1150	Total direct loan obligations .....	197	754
			176
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year .....	532	604
1231	Disbursements: Direct loan disbursements .....	104	298
1251	Repayments: Repayments and prepayments .....	-46	-63
1261	Adjustments: Capitalized interest .....	5	
1264	Charge Off - Misc and Assn Loans, net .....	9	
1290	Outstanding, end of year .....	604	839
			1,028

DISTANCE LEARNING, TELEMEDICINE, AND BROADBAND DIRECT LOAN FINANCING  
ACCOUNT—Continued

## Balance Sheet (in millions of dollars)

Identification code 012-4146-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	70	55
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	532	604
1402 Interest receivable .....	4	5
1405 Allowance for subsidy cost (-) .....	-48	-59
1499 Net present value of assets related to direct loans .....	488	550
1999 Total assets .....	558	605
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	558	605
2207 Non-Federal liabilities: Other .....		
2999 Total liabilities .....	558	605
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	558	605

## RURAL DEVELOPMENT INSURANCE FUND LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4155-0-3-452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	3	
1022 Capital transfer of unobligated balances to general fund .....	-7	-3	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	23	20	18
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-20	-20	-18
1850 Spending auth from offsetting collections, mand (total) .....	3		
1930 Total budgetary resources available .....	3		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	3		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-23	-20	-18
4180 Budget authority, net (total) .....	-20	-20	-18
4190 Outlays, net (total) .....	-23	-20	-18

## Status of Direct Loans (in millions of dollars)

Identification code 012-4155-0-3-452	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	124	105	87
1251 Repayments: Repayments and prepayments .....	-18	-18	-15
1264 Other adjustments, net (+ or -) .....	-1		
1290 Outstanding, end of year .....	105	87	72

The Rural Development Insurance Fund (RDIF) was established on October 1, 1972, pursuant to section 116 of the Rural Development Act of 1972 (Public Law 92-419). Loans are no longer made through this account.

## Balance Sheet (in millions of dollars)

Identification code 012-4155-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	7	3
1201 Non-Federal assets: Investments in non-Federal securities, net .....		
1601 Direct loans, gross .....	124	105
1602 Interest receivable .....		2
1603 Allowance for estimated uncollectible loans and interest (-) .....		
1699 Value of assets related to direct loans .....	124	107
1901 Other Federal assets: Other assets .....		

1999 Total assets .....	131	110
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	131	110
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	131	110

## FOREIGN AGRICULTURAL SERVICE

## Federal Funds

## SALARIES AND EXPENSES

## (INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Foreign Agricultural Service, including not to exceed \$250,000 for representation allowances and for expenses pursuant to section 8 of the Act approved August 3, 1956 (7 U.S.C. 1766), \$222,000,000, of which no more than 6 percent shall remain available until September 30, 2027, for overseas operations to include the payment of locally employed staff: Provided, That the Service may utilize advances of funds, or reimburse this appropriation for expenditures made on behalf of Federal agencies, public and private organizations and institutions under agreements executed pursuant to the agricultural food production assistance programs (7 U.S.C. 1737).

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

## Program and Financing (in millions of dollars)

Identification code 012-2900-0-1-352	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Trade Policy .....	81	86	83
0004 Trade Supporting Initiatives .....	74	79	79
0005 Market Analysis and Advice .....	43	40	40
0006 Efficient Operations .....	31	22	20
0799 Total direct obligations .....	229	227	222
0801 Salaries and Expenses (Reimbursable) .....	94	63	63
0900 Total new obligations, unexpired accounts .....	323	290	285
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	35	52	28
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	33	52	
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	36	52	28
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	227	227	222
1121 Appropriations transferred from other acct [012-2278] .....	9		
1160 Appropriation, discretionary (total) .....	236	227	222
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	43	39	39
1701 Change in uncollected payments, Federal sources .....	63		
1750 Spending auth from offsetting collections, disc (total) .....	106	39	39
1900 Budget authority (total) .....	342	266	261
1930 Total budgetary resources available .....	378	318	289
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3		
1941 Unexpired unobligated balance, end of year .....	52	28	4

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	107	126	124
3010 New obligations, unexpired accounts .....	323	290	285
3011 Obligations ("upward adjustments"), expired accounts .....	5		
3020 Outlays (gross) .....	-302	-292	-263
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-6		
3050 Unpaid obligations, end of year .....	126	124	146
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-101	-109	-109
3070 Change in uncollected pymts, Fed sources, unexpired .....	-63		
3071 Change in uncollected pymts, Fed sources, expired .....	55		
3090 Uncollected pymts, Fed sources, end of year .....	-109	-109	-109

Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	6	17
3200	Obligated balance, end of year .....	17	15

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	342	266
Outlays, gross:			
4010	Outlays from new discretionary authority .....	222	178
4011	Outlays from discretionary balances .....	80	114
4020	Outlays, gross (total) .....	302	292
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-63	-39
4040	Offsets against gross budget authority and outlays (total) ....	-63	-39
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-63	
4052	Offsetting collections credited to expired accounts .....	20	
4060	Additional offsets against budget authority only (total) .....	-43	
4070	Budget authority, net (discretionary) .....	236	227
4080	Outlays, net (discretionary) .....	239	253
4180	Budget authority, net (total) .....	236	227
4190	Outlays, net (total) .....	239	253

The Foreign Agricultural Service's (FAS) mission is linking U.S. agriculture to the world to enhance export opportunities and global food security. FAS helps to provide outlets for the wide variety of U.S. agricultural products, thereby enhancing economic activity for U.S. workers. FAS serves U.S. agriculture's interests by expanding and maintaining international export opportunities, supporting international economic development and trade and capacity building, and global food security. The outcomes envisioned are exports that help U.S. agriculture prosper, the expansion of U.S. exports of crops produced using new technologies and food that are globally available, accessible, and appropriately used. In addition to its headquarters staff located in the U.S., the agency maintains a network of overseas offices that serve as first responders in cases of market disruption. The overseas offices also provide the Department with critical market and policy intelligence, and they represent U.S. agriculture in consultations with foreign governments. The 2026 Budget includes \$222 million for FAS, a decrease of \$5 million from the amount provided in the Full-Year Continuing Appropriations Act, 2025. For more information on FAS's mission and program topic areas, please visit <http://www.fas.usda.gov/top-ics>.

**Object Classification (in millions of dollars)**

Identification code 012-2900-0-1-352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	80	84
11.3	Other than full-time permanent .....	1	1
11.5	Other personnel compensation .....	5	3
11.9	Total personnel compensation .....	86	88
12.1	Civilian personnel benefits .....	41	40
21.0	Travel and transportation of persons .....	8	7
22.0	Transportation of things .....	2	3
23.2	Rental payments to others .....	1	3
23.3	Communications, utilities, and miscellaneous charges .....	1	1
25.1	Advisory and assistance services .....	38	35
25.2	Other services from non-Federal sources .....	25	31
25.3	Other goods and services from Federal sources .....	20	15
25.4	Operation and maintenance of facilities .....	3	2
26.0	Supplies and materials .....	2	1
31.0	Equipment .....	2	1
99.0	Direct obligations .....	229	227
99.0	Reimbursable obligations .....	94	63
99.9	Total new obligations, unexpired accounts .....	323	290

**Employment Summary**

Identification code 012-2900-0-1-352	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	562	579

2001	Reimbursable civilian full-time equivalent employment .....	123	104
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**FOREIGN ASSISTANCE PROGRAMS**

Multiple food aid programs are appropriated to USDA and administered by USDA or the U.S. Agency for International Development (USAID) to provide U.S. commodities, technical and financial assistance to address hunger and malnutrition needs worldwide. These programs address emergency needs and foster economic development activities to alleviate global food insecurity.

**SUMMARY OF FOOD ASSISTANCE PROGRAMMING**

	in millions of dollars		
	2024 actual	2025 est.	2026 est.
McGovern-Dole International Food for Education and Child Nutrition (budget authority) .....	240	240	0
P.L. 480:			
Title II Grants (budget authority) .....	1,619	1,619	0
Food for Progress:			
CCC Funded .....	269	269	269
Bill Emerson Humanitarian Trust .....	0	0	0

Included in this category are the following activities carried out under Public Law 480 (P.L. 480):

*Financing sales of agricultural commodities to developing countries for dollars on credit terms, or for local currencies (including for local currencies on credit terms) for use under sec. 104; and for furnishing commodities to carry out the Food for Progress Act of 1985, as amended (Title I).—Funds appropriated for P.L. 480 Title I since 2006 are used to finance all sales made pursuant to agreements concluded under the authority of Title I.*

*Commodities supplied in connection with dispositions abroad (Title II).—Title II of the Food for Peace Act (P.L. 83-480), as amended, formerly the Agricultural Trade Development and Assistance Act of 1954) authorizes the provision of U.S. food assistance to meet emergency food needs around the world, and funds development-oriented programs to help address the underlying causes of food insecurity. P.L. 480 Title II is appropriated to the U.S. Department of Agriculture and is administered by the U.S. Agency for International Development (USAID).*

The Commodity Credit Corporation (the Corporation) is authorized to pay the costs of acquisition, packaging, processing, enrichment, preservation, fortification, transportation, handling, and other incidental costs incurred up to the time of delivery at U.S. ports. The Corporation also pays ocean freight charges, and pays transportation costs to points of entry other than ports in the case of landlocked countries, where carriers to a specific country are not available, where ports cannot be used effectively, or where a substantial savings in costs or time can be effected, and pays general average contributions arising from ocean transport. In addition, transportation costs from designated points of entry or ports of entry abroad to storage and distribution sites and associated storage and distribution costs may be paid for commodities made available to meet urgent and extraordinary relief requirements. P.L. 480 funds reimburse the Corporation for all of the cost items authorized above.

**McGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION AND CHILD NUTRITION PROGRAM GRANTS**

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

**Program and Financing (in millions of dollars)**

Identification code 012-2903-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	McGovern-Dole International Food for Education & Child Nutrition Program .....	302	240

McGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION AND CHILD NUTRITION  
PROGRAM GRANTS—Continued  
Program and Financing—Continued

Identification code 012–2903–0–1–151	2024 actual	2025 est.	2026 est.
0002 McGovern-Dole International Food for Education and Child Nutrition Program Supplemental .....	3		
0799 Total direct obligations .....	305	240	26
0900 Total new obligations, unexpired accounts .....	305	240	26
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	79	26	26
1021 Recoveries of prior year unpaid obligations .....	12		
1070 Unobligated balance (total) .....	91	26	26
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	240	240	
1900 Budget authority (total) .....	240	240	
1930 Total budgetary resources available .....	331	266	26
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	26	26	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	841	891	635
3010 New obligations, unexpired accounts .....	305	240	26
3020 Outlays (gross) .....	-243	-496	-57
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12		
3050 Unpaid obligations, end of year .....	891	635	604
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	841	891	635
3200 Obligated balance, end of year .....	891	635	604
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	240	240	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	216	
4011 Outlays from discretionary balances .....	237	280	57
4020 Outlays, gross (total) .....	243	496	57
4180 Budget authority, net (total) .....	240	240	
4190 Outlays, net (total) .....	243	496	57

The McGovern-Dole International Food for Education and Child Nutrition Program, as amended, is authorized under the Farm Security and Rural Investment Act of 2002 (Public Law 107–171). The program provides for the donation of U.S. agricultural commodities and associated technical and financial assistance to carry out preschool and school feeding programs in foreign countries. Maternal, infant, and child nutrition programs also are authorized. The 2026 Budget does not include funding for this program.

**Object Classification** (in millions of dollars)

Identification code 012–2903–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	
12.1 Civilian personnel benefits .....	1	1	
41.0 Grants, subsidies, and contributions .....	302	237	26
99.0 Direct obligations .....	305	240	26
99.9 Total new obligations, unexpired accounts .....	305	240	26

**Employment Summary**

Identification code 012–2903–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	16	21	

**Program and Financing** (in millions of dollars)

Identification code 012–2278–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Title II Grants .....	1,690	941	906
0801 Title II Offsetting Collections .....	620	71	
0900 Total new obligations, unexpired accounts .....	2,310	1,012	906
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	262	231	906
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	262	231	
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-15		
1021 Recoveries of prior year unpaid obligations .....	57		
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	306	231	906
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,619	1,619	
1120 Appropriations transferred to other acct [012–2900] .....	-9		
1160 Appropriation, discretionary (total) .....	1,610	1,619	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	625	68	
1900 Budget authority (total) .....	2,235	1,687	
1930 Total budgetary resources available .....	2,541	1,918	906
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	231	906	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,541	2,218	1,625
3001 Adjustments to unpaid obligations brought forward, Oct 1 .....	15		
3010 New obligations, unexpired accounts .....	2,310	1,012	906
3020 Outlays (gross) .....	-1,582	-1,605	-980
3040 Recoveries of prior year unpaid obligations, unexpired .....	-57		
3041 Recoveries of prior year unpaid obligations, expired .....	-9		
3050 Unpaid obligations, end of year .....	2,218	1,625	1,551
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,556	2,218	1,625
3200 Obligated balance, end of year .....	2,218	1,625	1,551
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,235	1,687	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	413	248	
4011 Outlays from discretionary balances .....	1,169	1,357	980
4020 Outlays, gross (total) .....	1,582	1,605	980
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-625	-68	
4033 Non-Federal sources: .....	-2		
4040 Offsets against gross budget authority and outlays (total) ....	-627	-68	
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4070 Budget authority, net (discretionary) .....	1,610	1,619	
4080 Outlays, net (discretionary) .....	955	1,537	980
4180 Budget authority, net (total) .....	1,610	1,619	
4190 Outlays, net (total) .....	955	1,537	980

There is no funding requested in FY 2026 for the Food for Peace Title II Grants account.

**Object Classification** (in millions of dollars)

Identification code 012–2278–0–1–151	2024 actual	2025 est.	2026 est.
41.0 Direct obligations: Grants, subsidies, and contributions .....	1,690	941	906
99.0 Reimbursable obligations .....	620	71	
99.9 Total new obligations, unexpired accounts .....	2,310	1,012	906

**FOOD FOR PEACE TITLE II GRANTS**

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

## PUBLIC LAW 480 TITLE I DIRECT CREDIT AND FOOD FOR PROGRESS PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012–2277–0–1–351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0705 Reestimates of direct loan subsidy .....	1	5	.....
0706 Interest on reestimates of direct loan subsidy .....	4	13	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	5	18	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	5	18	.....
1900 Budget authority (total) .....	5	18	.....
1930 Total budgetary resources available .....	6	19	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	5	18	.....
3020 Outlays (gross) .....	-5	-18	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	5	18	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	5	18	.....
4180 Budget authority, net (total) .....	5	18	.....
4190 Outlays, net (total) .....	5	18	.....

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

Identification code 012–2277–0–1–351	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135001 P. L. 480 Title I Loans .....	4	16	.....

As required by the Federal Credit Reform Act of 1990, this account records, for the P.L. 480 Program, the subsidy costs associated with the direct credit obligated in 1992 and beyond (including modifications of direct credit agreements that resulted from obligation in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; and the administrative expenses and grants are estimated on a cash basis. The current balance of Title I debt owed to USDA is \$1.6 billion. No additional funding is requested for new Title I credit financing in 2026. Administrative expenses for this program have been moved to the Farm Production and Conservation Business Center Salaries and Expenses account.

## P.L. 480 DIRECT CREDIT FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012–4049–0–3–351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....	12	10	17
0743 Interest on downward reestimates .....	1	2	.....
0900 Total new obligations, unexpired accounts .....	13	12	17
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	26	.....
1023 Unobligated balances applied to repay debt .....	-19	-26	.....
1070 Unobligated balance (total) .....	3	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	17	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	43	52	35

1825 Spending authority from offsetting collections applied to repay debt .....	-24	-40	-18
1850 Spending auth from offsetting collections, mand (total) .....	19	12	17
1900 Budget authority (total) .....	36	12	17
1930 Total budgetary resources available .....	39	12	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	26	.....	.....

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	13	12	17
3020 Outlays (gross) .....	-13	-12	-10
3050 Unpaid obligations, end of year .....	.....	.....	7
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....	.....	.....	7

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	36	12	17
Financing disbursements:			
4110 Outlays, gross (total) .....	13	12	10
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
Payments from program account - Upward			
4120 Reestimate .....	-5	-18	.....
4122 Interest on uninvested funds .....	-2	-2	-2
4123 Interest received on loans .....	-4	-3	-3
4123 Principal received on loans .....	-32	-29	-30
4130 Offsets against gross budget authority and outlays (total) ....	-43	-52	-35
4160 Budget authority, net (mandatory) .....	-7	-40	-18
4170 Outlays, net (mandatory) .....	-30	-40	-25
4180 Budget authority, net (total) .....	-7	-40	-18
4190 Outlays, net (total) .....	-30	-40	-25

## Status of Direct Loans (in millions of dollars)

Identification code 012–4049–0–3–351	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	227	174	142
1251 Repayments: Repayments and prepayments .....	-32	-32	-30
1263 Write-offs for default: Direct loans .....	-21	.....	.....
1290 Outstanding, end of year .....	174	142	112

## Balance Sheet (in millions of dollars)

Identification code 012–4049–0–3–351	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	22	24
Investments in U.S. securities:		
1106 Receivables, net .....	12	23
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	227	174
1402 Interest receivable .....	6	6
1405 Allowance for subsidy cost (-) .....	-39	-26
1499 Net present value of assets related to direct loans .....	194	154
1901 Other Federal assets: Accounts Receivable .....	.....	.....
1999 Total assets .....	228	201
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	226	199
2105 Other .....	1	2
2999 Total liabilities .....	227	201
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	1	.....
4999 Total liabilities and net position .....	228	201

## DEBT REDUCTION FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-4143-0-3-351	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	115	151	33
1022 Capital transfer of unobligated balances to general fund .....	.....	-151	-11
1070 Unobligated balance (total) .....	115	.....	22
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	36	33	10
1900 Budget authority (total) .....	36	33	10
1930 Total budgetary resources available .....	151	33	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	151	33	32
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	36	33	10
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-15	-22	.....
4122 Interest on uninvested funds .....	-7	-1	-1
4123 Loan Repayments - Principal .....	-10	-8	-7
4123 Loan Repayments - Interest .....	-2	-2	-2
4123 Fees .....	-2	.....	.....
4130 Offsets against gross budget authority and outlays (total) ....	-36	-33	-10
4170 Outlays, net (mandatory) .....	-36	-33	-10
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-36	-33	-10

## Status of Direct Loans (in millions of dollars)

Identification code 012-4143-0-3-351	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	79	70	62
1251 Repayments: Repayments and prepayments .....	-10	-8	-8
1264 Other adjustments, net (+ or -) .....	1	.....	.....
1290 Outstanding, end of year .....	70	62	54

## Balance Sheet (in millions of dollars)

Identification code 012-4143-0-3-351	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	115	151
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	79	70
1402 Interest receivable .....	1	.....
1405 Allowance for subsidy cost (-) .....	-13	-12
1499 Net present value of assets related to direct loans .....	67	58
1901 Other Federal assets: Accounts Receivable .....	.....	.....
1999 Total assets .....	182	209
<b>LIABILITIES:</b>		
Federal liabilities:		
2104 Resources payable to Treasury .....	.....	.....
2105 Other .....	.....	.....
Non-Federal liabilities:		
2201 Accounts payable .....	.....	.....
2207 Total other liabilities not crosswalked .....	162	.....
2999 Total liabilities .....	162	.....
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	20	209
4999 Total liabilities and net position .....	182	209

EXPENSES, PUBLIC LAW 480, FOREIGN ASSISTANCE PROGRAMS, AGRICULTURE  
LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012-2274-0-1-151	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	10	.....
1022 Capital transfer of unobligated balances to general fund .....	-9	-10	.....
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (cash) (Principal and interest) .....	25	29	24
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-15	-29	-24
1850 Spending auth from offsetting collections, mand (total) .....	10	.....	.....
1930 Total budgetary resources available .....	10	.....	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	.....	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	10	.....	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Principal repayments .....	-21	-25	-21
4123 Interest repayments .....	-4	-4	-3
4130 Offsets against gross budget authority and outlays (total) ....	-25	-29	-24
4160 Budget authority, net (mandatory) .....	-15	-29	-24
4170 Outlays, net (mandatory) .....	-25	-29	-24
4180 Budget authority, net (total) .....	-15	-29	-24
4190 Outlays, net (total) .....	-25	-29	-24

## Status of Direct Loans (in millions of dollars)

Identification code 012-2274-0-1-151	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	175	153	128
1251 Repayments: Repayments and prepayments .....	-21	-25	-21
1264 Other adjustments, net (+ or -) .....	-1	.....	.....
1290 Outstanding, end of year .....	153	128	107

## Balance Sheet (in millions of dollars)

Identification code 012-2274-0-1-151	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	9	10
1601 Direct loans, gross .....	175	153
1602 Interest receivable .....	5	6
1603 Allowance for estimated uncollectible loans and interest (-) .....	-75	-74
1604 Direct loans and interest receivable, net .....	105	85
1605 Accounts receivable .....	.....	.....
1699 Value of assets related to direct loans .....	105	85
1999 Total assets .....	114	95
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	105	86
2207 Non-Federal liabilities: Other .....	9	9
2999 Total liabilities .....	114	95
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	114	95

## Trust Funds

## FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND

## Program and Financing (in millions of dollars)

Identification code 012-8505-0-7-602	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	13	10

3020	Outlays (gross) .....	-1	-3	-2
3050	Unpaid obligations, end of year .....	13	10	8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	14	13	10
3200	Obligated balance, end of year .....	13	10	8
<b>Budget authority and outlays, net:</b>				
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances .....	1	3	2
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	1	3	2

This fund is maintained to pay separation costs for locally-employed staff in those countries in which such pay is legally authorized. The fund will be maintained by annual government contributions which are appropriated to the Foreign Agricultural Service Salaries and Expenses account.

## FOOD AND NUTRITION SERVICE

### Federal Funds

#### NUTRITION PROGRAMS ADMINISTRATION

*For necessary administrative expenses of the Food and Nutrition Service for carrying out any domestic nutrition assistance program, \$164,684,000.*

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

#### Program and Financing (in millions of dollars)

Identification code 012-3508-0-1-605	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Nutrition programs administration .....	163	174	165
0003 Congressional hunger center fellowship .....	2	2	
0005 Ensuring Scientific Integrity of Dietary Guidelines and Food Plans .....	6		
0900 Total new obligations, unexpired accounts .....	171	176	165
<b>Budgetary resources:</b>			
	Unobligated balance:		
1000 Unobligated balance brought forward, Oct 1 .....	8		1
	Budget authority:		
	Appropriations, discretionary:		
1100 Appropriation .....	177	177	165
1131 Unobligated balance of appropriations permanently reduced .....	-8		
1160 Appropriation, discretionary (total) .....	169	177	165
1900 Budget authority (total) .....	169	177	165
1930 Total budgetary resources available .....	177	177	166
	Memorandum (non-add) entries:		
1940 Unobligated balance expiring .....	-6		
1941 Unexpired unobligated balance, end of year .....		1	1
<b>Change in obligated balance:</b>			
	Unpaid obligations:		
3000 Unpaid obligations, brought forward, Oct 1 .....	51	37	26
3010 New obligations, unexpired accounts .....	171	176	165
3011 Obligations ("upward adjustments"), expired accounts .....	9		
3020 Outlays (gross) .....	-191	-187	-166
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....	37	26	25
	Uncollected payments:		
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
	Memorandum (non-add) entries:		
3100 Obligated balance, start of year .....	50	36	25
3200 Obligated balance, end of year .....	36	25	24

<b>Budget authority and outlays, net:</b>			
	Discretionary:		
4000 Budget authority, gross .....	169	177	165
	Outlays, gross:		
4010 Outlays from new discretionary authority .....	149	150	139
4011 Outlays from discretionary balances .....	42	37	27
4020 Outlays, gross (total) .....	191	187	166

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	169	177	165
4080 Outlays, net (discretionary) .....	190	187	166
4180 Budget authority, net (total) .....	169	177	165
4190 Outlays, net (total) .....	190	187	166

This account funds about half of the Federal operating expenses of the Food and Nutrition Service.

#### Object Classification (in millions of dollars)

Identification code 012-3508-0-1-605	2024 actual	2025 est.	2026 est.
Direct obligations:			
	Personnel compensation:		
11.1 Full-time permanent .....	91	90	61
11.5 Other personnel compensation .....	5	11	3
11.9 Total personnel compensation .....	96	101	64
12.1 Civilian personnel benefits .....	37	37	35
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	12	12	15
25.2 Other services from non-Federal sources .....	18	18	31
25.3 Other goods and services from Federal sources .....	4	4	18
41.0 Grants, subsidies, and contributions .....	2	2	
99.9 Total new obligations, unexpired accounts .....	171	176	165

#### Employment Summary

Identification code 012-3508-0-1-605	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	751	751	507

#### SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

*For necessary expenses to carry out the Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.), \$118,135,343,000, of which \$3,000,000,000, to remain available through September 30, 2028, shall be placed in reserve for use only in such amounts and at such times as may become necessary to carry out program operations: Provided, That funds provided herein shall be expended in accordance with section 16 of the Food and Nutrition Act of 2008: Provided further, That of the funds made available under this heading, \$3,000,000, to remain available until September 30, 2027, shall be used to carry out section 4003(b) of Public Law 115-334 relating to demonstration projects for tribal organizations: Provided further, That this appropriation shall be subject to any work registration or workfare requirements as may be required by law: Provided further, That funds made available for Employment and Training under this heading shall remain available through September 30, 2027: Provided further, That funds made available under this heading for section 28(d)(1), section 4(b), and section 27(a) of the Food and Nutrition Act of 2008 shall remain available through September 30, 2027: Provided further, That none of the funds made available under this heading may be obligated or expended in contravention of section 213A of the Immigration and Nationality Act (8 U.S.C. 1183A): Provided further, That funds made available under this heading may be used to enter into contracts and employ staff to conduct studies, evaluations, or to conduct activities related to program integrity provided that such activities are authorized by the Food and Nutrition Act of 2008.*

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

#### Program and Financing (in millions of dollars)

Identification code 012-3505-0-1-605	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Benefits issued .....	94,317	98,752	103,546
0002 State administration .....	5,416	6,020	6,197
0003 Employment and training program .....	597	680	696
0004 Other program costs .....	347	399	406
0005 Nutrition Assistance for Puerto Rico .....	2,916	2,922	2,994

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM—Continued  
Program and Financing—Continued

Identification code 012–3505–0–1–605	2024 actual	2025 est.	2026 est.
0006 Food Distribution Program on Indian Reservations (Commodities in lieu of food stamps) .....	128	138	155
0007 Food Distribution Program on Indian Reservations (Cooperator administrative expense) .....	86	95	80
0008 The Emergency Food Assistance Program (commodities) .....	455	462	474
0009 American Samoa .....	12	12	12
0010 Community Food Projects .....	5	5	5
0012 Nutrition Education Grant Program .....	520	536	550
0013 Program access .....	5	5	5
0024 SNAP Online Purchasing and Technology Improvements (ARP) .....	13		
0091 Direct program activities, subtotal .....	104,817	110,026	115,120
0799 Total direct obligations .....	104,817	110,026	115,120
0801 Supplemental Nutrition Assistance Program (Reimbursable) .....	124	130	130
0900 Total new obligations, unexpired accounts .....	104,941	110,156	115,250
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6,145	6,109	8,041
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2		
1021 Recoveries of prior year unpaid obligations .....	21		
1070 Unobligated balance (total) .....	6,166	6,109	8,041
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7	7	3
Appropriations, mandatory:			
1200 Appropriation .....	122,376	113,035	118,132
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-15	-15	-16
1260 Appropriations, mandatory (total) .....	122,361	113,020	118,116
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	125	130	130
1900 Budget authority (total) .....	122,493	113,157	118,249
1930 Total budgetary resources available .....	128,659	119,266	126,290
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-17,609	-1,069	-3,000
1941 Unexpired unobligated balance, end of year .....	6,109	8,041	8,040
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	31,406	21,551	20,442
3010 New obligations, unexpired accounts .....	104,941	110,156	115,250
3011 Obligations ("upward adjustments"), expired accounts .....	12,463		
3020 Outlays (gross) .....	-106,911	-111,265	-114,635
3040 Recoveries of prior year unpaid obligations, unexpired .....	-21		
3041 Recoveries of prior year unpaid obligations, expired .....	-20,327		
3050 Unpaid obligations, end of year .....	21,551	20,442	21,057
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	31,406	21,551	20,442
3200 Obligated balance, end of year .....	21,551	20,442	21,057
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7	7	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	1	
4011 Outlays from discretionary balances .....	1	5	6
4020 Outlays, gross (total) .....	2	6	6
Mandatory:			
4090 Budget authority, gross .....	122,486	113,150	118,246
Outlays, gross:			
4100 Outlays from new mandatory authority .....	89,840	95,372	99,793
4101 Outlays from mandatory balances .....	17,069	15,887	14,836
4110 Outlays, gross (total) .....	106,909	111,259	114,629
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1		
4123 State Option Plans .....	-156	-130	-130
4130 Offsets against gross budget authority and outlays (total) ....	-157	-130	-130
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts .....	32		
4160 Budget authority, net (mandatory) .....	122,361	113,020	118,116
4170 Outlays, net (mandatory) .....	106,752	111,129	114,499
4180 Budget authority, net (total) .....	122,368	113,027	118,119

4190 Outlays, net (total) .....	106,754	111,135	114,505
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The Supplemental Nutrition Assistance Program (SNAP) is the primary source of nutrition assistance for low-income Americans. This account also includes funds for a grant to Puerto Rico to administer a low-income nutrition assistance program, in lieu of SNAP; funds to carry out the Emergency Food Assistance Act of 1983; and funds for food distribution and administrative expenses for Native Americans under section 4(b) of the Food and Nutrition Act.

The SNAP contingency fund holds benefits in reserve to cover unforeseen events, such as natural disasters.

## Object Classification (in millions of dollars)

Identification code 012–3505–0–1–605	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	77	82	43
12.1 Civilian personnel benefits .....	25	26	25
21.0 Travel and transportation of persons .....	3	4	4
24.0 Printing and reproduction .....	82	87	91
25.2 Other services from non-Federal sources .....	132	140	146
25.3 Other goods and services from Federal sources .....	60	64	66
26.0 Supplies and materials .....	534	568	592
31.0 Equipment .....	1	1	2
41.0 Grants, subsidies, and contributions .....	103,903	109,054	114,151
99.0 Direct obligations .....	104,817	110,026	115,120
99.0 Reimbursable obligations .....	124	130	130
99.9 Total new obligations, unexpired accounts .....	104,941	110,156	115,250

## Employment Summary

Identification code 012–3505–0–1–605	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	552	552	394

## CHILD NUTRITION PROGRAMS

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses to carry out the Richard B. Russell National School Lunch Act (42 U.S.C. 1751 et seq.), except section 21, and the Child Nutrition Act of 1966 (42 U.S.C. 1771 et seq.), except sections 17 and 21; \$36,269,402,000, to remain available through September 30, 2027, of which such sums as are made available under section 14222(b)(1) of the Food, Conservation, and Energy Act of 2008 (Public Law 110–246), as amended by this Act, shall be merged with and available for the same time period and purposes as provided herein: Provided, That of the total amount available, \$18,004,000 shall be available to carry out section 19 of the Child Nutrition Act of 1966 (42 U.S.C. 1771 et seq.): Provided further, That of the total amount available, \$21,918,000 shall be available to carry out studies and evaluations and shall remain available until expended: Provided further, That notwithstanding section 18(g)(3)(C) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769(g)(3)(c)), the total grant amount provided to a farm to school grant recipient in fiscal year 2026 shall not exceed \$500,000: Provided further, That section 26(d) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769g(d)) is amended in the first sentence by striking "2010 through 2026" and inserting "2010 through 2027": Provided further, That section 9(h)(3) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1758(h)(3)) is amended in the first sentence by striking "For fiscal year 2025" and inserting "For fiscal year 2026": Provided further, That section 9(h)(4) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1758(h)(4)) is amended in the first sentence by striking "For fiscal year 2025" and inserting "For fiscal year 2026".

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

## Program and Financing (in millions of dollars)

Identification code 012–3539–0–1–605	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Above 185 of poverty .....	5,143	629	666
0002 130–185 of poverty .....	579	1,153	1,221
0003 Below 130 of poverty .....	12,428	15,669	16,209
0091 Subtotal, National School Lunch Program .....	18,150	17,451	18,096



0101	Above 185 of poverty .....	1,221	164	176
0102	130–185 of poverty .....	163	311	334
0103	Below 130 of poverty .....	4,530	5,733	6,165
0191	Subtotal, School Breakfast Program .....	5,914	6,208	6,675
0201	Above 185 of poverty .....	827	223	234
0202	130–185 of poverty .....	192	186	194
0203	Below 130 of poverty .....	3,042	3,880	4,056
0291	Subtotal, Child and Adult Care Feeding Program .....	4,061	4,289	4,484
0301	Summer Food Service Program .....	612	819	889
0302	Special Milk Program .....	5	5	5
0303	State Administrative Expenses .....	484	497	510
0304	Commodity Procurement .....	2,013	1,960	2,028
0306	Summer EBT (Benefits) .....	3,098	3,612	4,046
0307	Summer EBT (50% Admin) .....	163	260	283
0310	Coordinated Review Effort .....	9	10	10
0315	Food Safety Education .....	3	4	4
0320	CN Studies and Evaluations .....	40	21	22
0325	Computer Support and Processing .....	29	35	35
0340	Other Mandatory Program Costs .....	94	75	77
0391	Subtotal, Other mandatory activities .....	6,550	7,298	7,909
0401	Team Nutrition and HealthierUS Schools Challenge .....	20	18	18
0402	Child Nutrition Training/ICN .....	1	1	.....
0405	Summer EBT Demonstration .....	6	.....	.....
0415	School Meals Equipment Grants .....	10	10	.....
0416	School Breakfast Expansion Grants .....	2	.....	.....
0417	Farm to School CHIMP .....	9	5	.....
0491	Subtotal, discretionary activities .....	48	34	18
0501	Fresh Fruit and Vegetable Program .....	258	274	290
0502	Tech. Assist. Program Integrity .....	5	5	6
0504	National Food Service Management Inst./Information Clearinghouse .....	7	7	7
0520	Other Permanent Programs .....	11	12	13
0591	Subtotal, Permanent Programs .....	281	298	316
0799	Total direct obligations .....	35,004	35,578	37,498
0900	Total new obligations, unexpired accounts .....	35,004	35,578	37,498
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	3,982	3,923	1,003
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	49	.....	.....
1021	Recoveries of prior year unpaid obligations .....	2,003	.....	.....
1033	Recoveries of prior year paid obligations .....	3	.....	.....
1070	Unobligated balance (total) .....	5,988	3,923	1,003
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	28	28	18
Appropriations, mandatory:				
1200	Appropriation .....	4,454	10,019	13,212
1200	Appropriation- Permanent Appropriation .....	19	19	19
1221	Appropriations transferred from other acct [012–5209] ....	28,980	22,598	23,252
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-5	-6	-6
1260	Appropriations, mandatory (total) .....	33,448	32,630	36,477
1900	Budget authority (total) .....	33,476	32,658	36,495
1930	Total budgetary resources available .....	39,464	36,581	37,498
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-537	.....	.....
1941	Unexpired unobligated balance, end of year .....	3,923	1,003	.....
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	7,789	7,875	10,623
3010	New obligations, unexpired accounts .....	35,004	35,578	37,498
3011	Obligations ("upward adjustments"), expired accounts .....	24	.....	.....
3020	Outlays (gross) .....	-32,741	-32,830	-35,003
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2,003	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-198	.....	.....
3050	Unpaid obligations, end of year .....	7,875	10,623	13,118
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	7,789	7,875	10,623
3200	Obligated balance, end of year .....	7,875	10,623	13,118
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	28	28	18
Outlays, gross:				
4010	Outlays from new discretionary authority .....	7	6	4
4011	Outlays from discretionary balances .....	46	22	22
4020	Outlays, gross (total) .....	53	28	26

Mandatory:				
4090	Budget authority, gross .....	33,448	32,630	36,477
Outlays, gross:				
4100	Outlays from new mandatory authority .....	22,892	21,026	23,373
4101	Outlays from mandatory balances .....	9,796	11,776	11,604
4110	Outlays, gross (total) .....	32,688	32,802	34,977
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Policy Program [Prior Year Collections] .....	-7	.....	.....
Additional offsets against gross budget authority only:				
4142	Offsetting collections credited to expired accounts .....	4	.....	.....
4143	Recoveries of prior year paid obligations, unexpired accounts .....	3	.....	.....
4150	Additional offsets against budget authority only (total) .....	7	.....	.....
4160	Budget authority, net (mandatory) .....	33,448	32,630	36,477
4170	Outlays, net (mandatory) .....	32,681	32,802	34,977
4180	Budget authority, net (total) .....	33,476	32,658	36,495
4190	Outlays, net (total) .....	32,734	32,830	35,003

The Child Nutrition Programs provide reimbursement to State agencies for cash and commodity meal subsidies through the National School Lunch Program, School Breakfast Program, Special Milk Program, Summer Food Service Program, and Child and Adult Care Food Program. The Budget maintains current services in FY 2026, ensuring children have access to nutritionally balanced, low-cost or free breakfasts and lunches every school day; nutrition assistance to children when school is not in session; and reimbursement to child and adult care providers for nutritious meals and snacks.

## Object Classification (in millions of dollars)

Identification code 012–3539–0–1–605	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	40	40	28
12.1 Civilian personnel benefits .....	15	14	16
21.0 Travel and transportation of persons .....	2	2	2
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	61	62	66
26.0 Supplies and materials (Commodities) .....	2,013	2,044	2,178
41.0 Grants, subsidies, and contributions .....	32,872	33,415	35,207
99.9 Total new obligations, unexpired accounts .....	35,004	35,578	37,498

## Employment Summary

Identification code 012–3539–0–1–605	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	342	342	246

## SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)

For necessary expenses to carry out the special supplemental nutrition program as authorized by section 17 of the Child Nutrition Act of 1966 (42 U.S.C. 1786), \$7,697,000,000, to remain available through September 30, 2027: Provided, That notwithstanding section 17(h)(10) of the Child Nutrition Act of 1966 (42 U.S.C. 1786(h)(10)), not less than \$90,000,000 shall be used for breastfeeding peer counselors and other related activities, and \$14,000,000 shall be used for infrastructure: Provided further, That none of the funds provided in this account shall be available for the purchase of infant formula except in accordance with the cost containment and competitive bidding requirements specified in section 17 of such Act: Provided further, That none of the funds provided shall be available for activities that are not fully reimbursed by other Federal Government departments or agencies unless authorized by section 17 of such Act: Provided further, That upon termination of a federally mandated vendor moratorium and subject to terms and conditions established by the Secretary, the Secretary may waive the requirement at 7 CFR 246.12(g)(6) at the request of a State agency.

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

SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN  
(WIC)—Continued

## Program and Financing (in millions of dollars)

Identification code 012–3510–0–1–605	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants to States .....	7,789	7,475	6,584
0004 WIC EBT/MIS .....	13		
0010 Infrastructure Grants and Technical Assistance .....	10	14	14
0020 Breastfeeding Peer Counselors and Bonuses .....	90	90	90
0030 Program Evaluation & Monitoring .....	29	12	12
0032 WIC Innovation Fund .....	33		
0035 Federal Oversight .....	22	33	33
0091 Direct program activities (discretionary), subtotal .....	7,986	7,624	6,733
0101 UPC Database (mandatory) .....		1	1
0900 Total new obligations, unexpired accounts .....	7,986	7,625	6,734

**Budgetary resources:**  
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....	257	270	1,043
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	241		
1021 Recoveries of prior year unpaid obligations .....	1,000	800	51
1033 Recoveries of prior year paid obligations .....	6		
1070 Unobligated balance (total) .....	1,263	1,070	1,094
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	7,030	7,597	7,697
1131 Unobligated balance of appropriations permanently reduced .....			-391
1160 Appropriation, discretionary (total) .....	7,030	7,597	7,306
<b>Appropriations, mandatory:</b>			
1200 Appropriation - Permanent Appropriation .....	1	1	1
1900 Budget authority (total) .....	7,031	7,598	7,307
1930 Total budgetary resources available .....	8,294	8,668	8,401
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-38		
1941 Unexpired unobligated balance, end of year .....	270	1,043	1,667

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,330	2,035	1,036
3010 New obligations, unexpired accounts .....	7,986	7,625	6,734
3011 Obligations ("upward adjustments"), expired accounts .....	2	40	73
3020 Outlays (gross) .....	-7,265	-7,864	-7,568
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1,000	-800	-51
3041 Recoveries of prior year unpaid obligations, expired .....	-18		
3050 Unpaid obligations, end of year .....	2,035	1,036	224
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	2,330	2,035	1,036
3200 Obligated balance, end of year .....	2,035	1,036	224

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	7,030	7,597	7,306
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	5,458	5,894	5,652
4011 Outlays from discretionary balances .....	1,760	1,954	1,837
4020 Outlays, gross (total) .....	7,218	7,848	7,489
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
Non-Federal sources .....	-8		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	2		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	6		
4060 Additional offsets against budget authority only (total) .....	8		
4070 Budget authority, net (discretionary) .....	7,030	7,597	7,306
4080 Outlays, net (discretionary) .....	7,210	7,848	7,489
<b>Mandatory:</b>			
4090 Budget authority, gross .....	1	1	1
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	47	16	79
4180 Budget authority, net (total) .....	7,031	7,598	7,307
4190 Outlays, net (total) .....	7,257	7,864	7,568

The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) provides low-income at-risk pregnant and postpartum women, infants, and children nutritious supplemental food packages, nutri-

tion education and counseling, and health and immunization referrals. The budget request will support benefits for all women, infants, and children who seek to participate. The Budget returns the cash value benefit for fruits and vegetables to the level established in regulations prior to the 2024 WIC food package rule.

## Object Classification (in millions of dollars)

Identification code 012–3510–0–1–605	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	10	10	11
12.1 Civilian personnel benefits .....	4	4	6
25.2 Other services from non-Federal sources .....	12	12	10
26.0 Supplies and materials .....	1	1	1
41.0 Grants, subsidies, and contributions .....	7,959	7,598	6,706
99.9 Total new obligations, unexpired accounts .....	7,986	7,625	6,734

## Employment Summary

Identification code 012–3510–0–1–605	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	88	105	94

## COMMODITY ASSISTANCE PROGRAM

*For necessary expenses to carry out disaster assistance; the Emergency Food Assistance Act of 1983; special assistance for the nuclear affected islands, as authorized by section 103(f)(2) of the Compact of Free Association Amendments Act of 2003 (Public Law 108–188); and the Farmers' Market Nutrition Program, as authorized by section 17(m) of the Child Nutrition Act of 1966, \$91,070,000, to remain available through September 30, 2027: Provided further, That notwithstanding any other provision of law, effective with funds made available in fiscal year 2026 to support the Seniors Farmers' Market Nutrition Program, as authorized by section 4402 of the Farm Security and Rural Investment Act of 2002, such funds shall remain available through September 30, 2027: Provided further, That of the funds made available under section 27(a) of the Food and Nutrition Act of 2008 (7 U.S.C. 2036(a)), the Secretary may use up to 20 percent for costs associated with the distribution of commodities.*

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

## [COMMODITY ASSISTANCE PROGRAM]

[For an additional amount for "Commodity Assistance Program" for the emergency food assistance program as authorized by section 27(a) of the Food and Nutrition Act of 2008 (7 U.S.C. 2036(a)) and section 204(a)(1) of the Emergency Food Assistance Act of 1983 (7 U.S.C. 7508(a)(1)), \$25,000,000, to remain available until September 30, 2026: *Provided*, That such funds shall be for infrastructure needs related to the consequences of a major disaster declaration pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) in calendar years 2023 and 2024: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.] (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 012–3507–0–1–605	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Commodity procurement .....	322	358	
0002 Administrative costs .....	73	73	
0091 Subtotal, commodity supplemental food program .....	395	431	
0105 TEFAP Administrative .....	81	80	80
0110 Senior farmers' market .....	22	20	19
0115 Farmers' market nutrition program .....	33	10	10
0120 Pacific island and disaster assistance .....	1	1	1
0130 NSIP (Transfer Funds) .....	2	2	2
0132 TEFAP Farm Bill .....	4		
0133 TEFAP Infrastructure Disaster Funding .....		25	
0191 Direct program activities, subtotal .....	143	138	112
0900 Total new obligations, unexpired accounts .....	538	569	112

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	10	7
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	10	
1021	Recoveries of prior year unpaid obligations .....	30	
1070	Unobligated balance (total) .....	40	7
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	480	541
1121	Appropriations transferred from other acct [075-0142] ....	2	2
1160	Appropriation, discretionary (total) .....	482	543
Appropriations, mandatory:			
1200	Appropriation .....	4	
1222	Exercised borrowing authority transferred from other accounts [012-4336] .....	21	21
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1	-1
1260	Appropriations, mandatory (total) .....	24	20
1900	Budget authority (total) .....	506	563
1930	Total budgetary resources available .....	546	570
Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-1	
1941	Unexpired unobligated balance, end of year .....	7	1

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	174	163
3010	New obligations, unexpired accounts .....	538	569
3011	Obligations ("upward adjustments"), expired accounts .....	1	
3020	Outlays (gross) .....	-514	-552
3040	Recoveries of prior year unpaid obligations, unexpired .....	-30	
3041	Recoveries of prior year unpaid obligations, expired .....	-6	
3050	Unpaid obligations, end of year .....	163	180
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	174	163
3200	Obligated balance, end of year .....	163	180

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross .....	482	543
Outlays, gross:			
4010	Outlays from new discretionary authority .....	346	373
4011	Outlays from discretionary balances .....	144	157
4020	Outlays, gross (total) .....	490	530
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033	Non-Federal sources .....	-1	
4040	Offsets against gross budget authority and outlays (total) ....	-1	
Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts .....	1	
4060	Additional offsets against budget authority only (total) .....	1	
4070	Budget authority, net (discretionary) .....	482	543
4080	Outlays, net (discretionary) .....	489	530
Mandatory:			
4090	Budget authority, gross .....	24	20
Outlays, gross:			
4100	Outlays from new mandatory authority .....	12	9
4101	Outlays from mandatory balances .....	12	13
4110	Outlays, gross (total) .....	24	22
4180	Budget authority, net (total) .....	506	563
4190	Outlays, net (total) .....	513	552

This account funds the administrative expenses of The Emergency Food Assistance Program (TEFAP), WIC Farmers' Market Nutrition Program (FMNP), Senior Farmers' Market Nutrition Program (SFMNP), assistance for the nuclear-affected islands, and disaster relief. The TEFAP Administrative funding provides cash to support State administrative activities and to maintain the storage and distribution pipeline for USDA and privately-donated commodities. The SFMNP and FMNP provide low-income elderly and WIC-eligible participants, respectively, with vouchers to purchase produce directly from farmers, at farmers' markets, and roadside stands. The Senior Farmers' Market Nutrition Program is funded by a transfer from the Commodity Credit Corporation.

## Object Classification (in millions of dollars)

Identification code 012-3507-0-1-605	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3	Other goods and services from Federal sources .....	3	3
26.0	Supplies and materials (commodities) .....	341	348
41.0	Grants, subsidies, and contributions .....	194	218
99.9	Total new obligations, unexpired accounts .....	538	569

## Employment Summary

Identification code 012-3507-0-1-605	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	4	4

## FOREST SERVICE

## Federal Funds

## CAPITAL IMPROVEMENT AND MAINTENANCE

(INCLUDING TRANSFER OF FUNDS)

*For necessary expenses of the Forest Service, not otherwise provided for, \$78,000,000, to remain available through September 30, 2029, for construction, capital improvement, maintenance, and acquisition of buildings and other facilities and infrastructure; for construction, reconstruction, and decommissioning of roads that are no longer needed, including unauthorized roads that are not part of the transportation system; and for maintenance of forest roads and trails by the Forest Service as authorized by 16 U.S.C. 532-538 and 23 U.S.C. 101 and 205.*

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

## 【CAPITAL IMPROVEMENT AND MAINTENANCE】

【For an additional amount for "Capital Improvement and Maintenance", \$3,525,000,000, to remain available until expended, for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and other natural disasters: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 *(Disaster Relief Supplemental Appropriations Act, 2025.)*

## Program and Financing (in millions of dollars)

Identification code 012-1103-0-1-302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Capital improvement and maintenance .....	413	163
0002	CIM Disaster Supplemental .....		152
0003	CIM Bipartisan Infrastructure Law .....		35
0799	Total direct obligations .....	413	350
0801	Capital Improvement and Maintenance (Reimbursable) .....	25	25
0900	Total new obligations, unexpired accounts .....	438	375
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	602	401
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	602	
1021	Recoveries of prior year unpaid obligations .....	8	9
1070	Unobligated balance (total) .....	610	410
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation - Capital Impro and Maint [P.L. 119-4] .....	156	151
1100	Appropriation (Disaster Supplemental) .....		3,525
1120	Appropriations transferred to other acct [012-1122] .....	-4	-93
1160	Appropriation, discretionary (total) .....	152	3,583
Advance appropriations, discretionary:			
1170	Advance appropriation .....	72	72
1172	Advance appropriations transferred to other accounts [012-1106] .....	-7	-11
1172	Advance appropriations transferred to other accounts [012-1122] .....	-9	
1180	Advanced appropriation, discretionary (total) .....	56	61
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	20	20

## CAPITAL IMPROVEMENT AND MAINTENANCE—Continued

## Program and Financing—Continued

Identification code 012–1103–0–1–302	2024 actual	2025 est.	2026 est.
1701 Change in uncollected payments, Federal sources .....	1	7	.....
1750 Spending auth from offsetting collections, disc (total) .....	21	27	.....
1900 Budget authority (total) .....	229	3,671	150
1930 Total budgetary resources available .....	839	4,081	3,867
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	401	3,706	3,459
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	384	492	436
3010 New obligations, unexpired accounts .....	438	375	408
3020 Outlays (gross) .....	-320	-422	-831
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8	-9	-11
3041 Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	492	436	2
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-70	-67	-74
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	-7	.....
3071 Change in uncollected pymts, Fed sources, expired .....	4	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-67	-74	-74
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	314	425	362
3200 Obligated balance, end of year .....	425	362	-72
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	229	3,671	150
Outlays, gross:			
4010 Outlays from new discretionary authority .....	67	314	67
4011 Outlays from discretionary balances .....	253	108	764
4020 Outlays, gross (total) .....	320	422	831
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-1	.....
4033 Non-Federal sources .....	-18	-19	.....
4040 Offsets against gross budget authority and outlays (total) ....	-21	-20	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	-7	.....
4052 Offsetting collections credited to expired accounts .....	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	.....	-7	.....
4070 Budget authority, net (discretionary) .....	208	3,644	150
4080 Outlays, net (discretionary) .....	299	402	831
4180 Budget authority, net (total) .....	208	3,644	150
4190 Outlays, net (total) .....	299	402	831

The 2026 Budget requests \$78 million for Capital Improvement and Maintenance. Funding provides for capital improvement and maintenance of Forest Service assets, including facilities, roads, and trails. The program emphasizes efficient and effective reinvestment and maintenance of National Forest System (NFS) infrastructure that supports public outdoor recreation and administrative uses with minimal impact on ecosystem stability and conditions.

**Facilities.**—Provides for capital improvement and maintenance of National Forest recreation sites, maintenance and repair of Forest Service-owned dams, and maintenance of infrastructure for wildland fire suppression operations, agency administrative offices and employee housing.

**Roads.**—Provides for capital improvement and maintenance of Forest Service owned roads and bridges and transportation-related Capital Improvement Projects. Roads are essential for land management activities, emergency response, and visitor use and enjoyment of NFS lands. Road maintenance prioritizes driver safety and ecosystem health, including clean water and aquatic passage.

**Trails.**—Provides for capital improvement and maintenance of NFS trails, including the administration of six congressionally designated National Scenic and Historic Trails. Funding keeps trails open for access and protects vegetation, soil, and water quality.

## Object Classification (in millions of dollars)

Identification code 012–1103–0–1–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	8	14	15
11.5 Other personnel compensation .....	1	5	5
11.9 Total personnel compensation .....	9	19	20
12.1 Civilian personnel benefits .....	4	.....	.....
21.0 Travel and transportation of persons .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	214	158	178
25.3 Other goods and services from Federal sources .....	66	57	65
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....	14	12	14
31.0 Equipment .....	2	2	2
32.0 Land and structures .....	21	24	27
41.0 Grants, subsidies, and contributions .....	80	75	84
99.0 Direct obligations .....	413	350	393
99.0 Reimbursable obligations .....	25	25	15
99.9 Total new obligations, unexpired accounts .....	438	375	408

## Employment Summary

Identification code 012–1103–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	111	160	160
2001 Reimbursable civilian full-time equivalent employment .....	143	143	143
3001 Allocation account civilian full-time equivalent employment .....	30	30	30

## FOREST AND RANGELAND RESEARCH

## GIFTS, DONATIONS AND BEQUESTS FOR FOREST AND RANGELAND RESEARCH

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

## FOREST AND RANGELAND RESEARCH

■ For an additional amount for "Forest and Rangeland Research", \$26,000,000, to remain available until expended, for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and other natural disasters: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 012–1104–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 FRR Disaster Supplemental .....	5	4	4
0002 FRR Bipartisan Infrastructure Law .....	14	24	17
0006 Forest and rangeland research .....	301	263	44
0799 Total direct obligations .....	320	291	65
0801 Forest and Rangeland Research (Reimbursable) .....	32	19	.....
0900 Total new obligations, unexpired accounts .....	352	310	65
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	128	60	122
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	128	.....	.....
1010 Unobligated balance transfer to other accts [012–1115] .....	-5	.....	.....
1010 Unobligated balance transfer to other accts [012–1105] .....	-4	.....	.....
1010 Unobligated balance transfer to other accts [012–1106] .....	-47	.....	.....
1021 Recoveries of prior year unpaid obligations .....	5	2	1
1070 Unobligated balance (total) .....	77	62	123
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Forest and Rangeland [P.L. 119–4] .....	88	60	.....
1100 Appropriation - Forest and Rangeland [P.L. 119–4] (Salaries and Exp) .....	212	240	.....
1100 Appropriation (Disaster Supplemental PL 118–158) .....	.....	26	.....
1120 Appropriations transferred to other acct [012–1122] .....	-5	.....	.....
1160 Appropriation, discretionary (total) .....	295	326	.....

1170	Advance appropriations, discretionary:			
1173	Advance appropriation .....	2	2	2
	Advance appropriations transferred from other accounts [012–1106] .....	7	16	
1180	Advanced appropriation, discretionary (total) .....	9	18	2
	Spending authority from offsetting collections, discretionary:			
1700	Collected .....	28	23	
1701	Change in uncollected payments, Federal sources .....	3	3	3
1750	Spending auth from offsetting collections, disc (total) .....	31	26	3
1900	Budget authority (total) .....	335	370	5
1930	Total budgetary resources available .....	412	432	128
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	60	122	63

**Change in obligated balance:**

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	238	225	168
3010	New obligations, unexpired accounts .....	352	310	65
3020	Outlays (gross) .....	-359	-365	-167
3040	Recoveries of prior year unpaid obligations, unexpired .....	-5	-2	-1
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	225	168	65
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-56	-57	-60
3070	Change in uncollected pymts, Fed sources, unexpired .....	-3	-3	-3
3071	Change in uncollected pymts, Fed sources, expired .....	2		
3090	Uncollected pymts, Fed sources, end of year .....	-57	-60	-63
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	182	168	108
3200	Obligated balance, end of year .....	168	108	2

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	335	370	5
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	220	251	3
4011	Outlays from discretionary balances .....	139	114	164
4020	Outlays, gross (total) .....	359	365	167
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-21	-22	
4033	Non-Federal sources .....	-8	-5	
4040	Offsets against gross budget authority and outlays (total) ....	-29	-27	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-3	-3	-3
4052	Offsetting collections credited to expired accounts .....	1	4	
4060	Additional offsets against budget authority only (total) .....	-2	1	-3
4070	Budget authority, net (discretionary) .....	304	344	2
4080	Outlays, net (discretionary) .....	330	338	167
4180	Budget authority, net (total) .....	304	344	2
4190	Outlays, net (total) .....	330	338	167

The Budget does not request new funding for Forest and Rangeland Research; instead, the agency will strategically utilize existing carryover balances to responsibly and effectively terminate research programs and close research stations.

**Object Classification (in millions of dollars)**

Identification code 012–1104–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	151	136	
11.3 Other than full-time permanent .....	5		
11.5 Other personnel compensation .....	4		
11.9 Total personnel compensation .....	160	136	
12.1 Civilian personnel benefits .....	63	61	
13.0 Benefits for former personnel .....		2	40
21.0 Travel and transportation of persons .....	7	11	
22.0 Transportation of things .....		4	
25.2 Other services from non-Federal sources .....	11	15	7
25.3 Other goods and services from Federal sources .....	18	16	9
25.5 Research and development contracts .....	30	31	6
26.0 Supplies and materials .....	5	3	1
31.0 Equipment .....	2	2	1
41.0 Grants, subsidies, and contributions .....	22	9	1
99.0 Direct obligations .....	318	290	65
99.0 Reimbursable obligations .....	31	19	

99.5	Adjustment for rounding .....	3	1	
99.9	Total new obligations, unexpired accounts .....	352	310	65

**Employment Summary**

Identification code 012–1104–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,588	1,509	
2001 Reimbursable civilian full-time equivalent employment .....	53	36	

**FOREST AND RANGELAND RESEARCH**  
(Legislative proposal, not subject to PAYGO)

**Program and Financing (in millions of dollars)**

Identification code 012–1104–2–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 FRR Bipartisan Infrastructure Law .....			-2
0006 Forest and rangeland research .....			-1
0799 Total direct obligations .....			-3
0900 Total new obligations, unexpired accounts .....			-3
	Memorandum (non-add) entries:		
1941 Unexpired unobligated balance, end of year .....			3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-3
3050 Unpaid obligations, end of year .....			-3
	Memorandum (non-add) entries:		
3200 Obligated balance, end of year .....			-3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

**Object Classification (in millions of dollars)**

Identification code 012–1104–2–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....			-4
41.0 Grants, subsidies, and contributions .....			1
99.0 Direct obligations .....			-3
99.9 Total new obligations, unexpired accounts .....			-3

**NATIONAL FOREST SYSTEM**

*For necessary expenses of the Forest Service, not otherwise provided for, for management, protection, improvement, and utilization of the National Forest System, \$1,471,955,000, to remain available through September 30, 2029: Provided, That of the funds provided, \$39,000,000 shall be for forest products: Provided further, That of the funds provided, \$21,500,000 shall be for Forest Inventory and Analysis: Provided further, That notwithstanding section 33 of the Bankhead Jones Farm Tenant Act (7 U.S.C. 1012), the Secretary of Agriculture, in calculating a fee for grazing on a National Grassland, may provide a credit of up to 50 percent of the calculated fee to a Grazing Association or direct permittee for a conservation practice approved by the Secretary in advance of the fiscal year in which the cost of the conservation practice is incurred, and that the amount credited shall remain available to the Grazing Association or the direct permittee, as appropriate, in the fiscal year in which the credit is made and each fiscal year thereafter for use on the project for conservation practices approved by the Secretary: Provided further, That funds appropriated to this account shall be available for the base salary and expenses of employees that carry out the functions funded by the "Capital Improvement and Maintenance" account, the "Range Betterment Fund" account, and the "Management of National Forest Lands for Subsistence Uses" account.*

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

**[NATIONAL FOREST SYSTEM]**

**[For an additional amount for "National Forest System", \$2,523,000,000, to remain available until expended: Provided, That of the amounts made available under this heading in this Act, \$2,448,000,000 shall be for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and**

## NATIONAL FOREST SYSTEM—Continued

other natural disasters: *Provided further*, That of the amounts made available under this heading in this Act, \$75,000,000 shall be for the construction or maintenance of shaded fuel breaks in the Pacific Regions: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 012–1106–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National forest system .....	1,885	1,739	1,646
0002 NFS Disaster Supplemental .....	160	212	536
0003 NFS Bipartisan Infrastructure Law .....	416	466	729
0004 NFS Inflation Reduction Act .....	96	75	19
0091 Direct program activities, subtotal .....	2,557	2,492	2,930
Credit program obligations:			
0702 Loan guarantee subsidy .....		17	
0709 Administrative expenses .....		3	
0791 Direct program activities, subtotal .....		20	
0799 Total direct obligations .....	2,557	2,512	2,930
0801 National Forest System (Reimbursable) .....	91	25	25
0900 Total new obligations, unexpired accounts .....	2,648	2,537	2,955
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	943	716	2,959
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	754		
1010 Unobligated balance transfer to other accts [012–1115] .....		-8	
1011 Unobligated balance transfer from other acct [014–2641] .....	15		
1011 Unobligated balance transfer from other acct [012–1104] .....	47		
1011 Unobligated balance transfer from other acct [012–1115] .....	4		
1011 Unobligated balance transfer from other acct [012–1105] .....	2		
1021 Recoveries of prior year unpaid obligations .....	25		
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	1,038	708	2,959
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation National Forest Systems [P.L. 117–328] .....	404	405	355
1100 Appropriation Salaries and Expenses [P.L. 117–328] .....	1,459	1,459	1,117
1100 Appropriation (Disaster PL 118–158) .....		2,523	
1120 Appropriations transferred to other acct [513–1200] .....	-1		
1120 Appropriations transferred to other acct [012–1122] .....	-7		
1160 Appropriation, discretionary (total) .....	1,855	4,387	1,472
Advance appropriations, discretionary:			
1170 Advance appropriation .....	530	530	530
1172 Advance appropriations transferred to other accounts [012–1104] .....	-7	-16	
1172 Advance appropriations transferred to other accounts [012–1115] .....	-59	-79	
1172 Advance appropriations transferred to other accounts [012–1122] .....	-66	-51	
1172 Advance appropriations transferred to other accounts [012–0900] .....	-3	-3	-3
1172 Advance appropriations transferred to other accounts [014–1611] .....	-7	-7	
1172 Advance appropriations transferred to other accounts [013–1450] .....	-2	-2	
1173 Advance appropriations transferred from other accounts [012–1103] .....	7	11	
1173 Advance appropriations transferred from other accounts [012–1115] .....		5	
1180 Advanced appropriation, discretionary (total) .....	393	388	527
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	66	13	
1701 Change in uncollected payments, Federal sources .....	13		
1750 Spending auth from offsetting collections, disc (total) .....	79	13	
1900 Budget authority (total) .....	2,327	4,788	1,999
1930 Total budgetary resources available .....	3,365	5,496	4,958
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	716	2,959	2,003

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,785	1,766	1,260
3010 New obligations, unexpired accounts .....	2,648	2,537	2,955
3011 Obligations ("upward adjustments"), expired accounts .....	1		

3020 Outlays (gross) .....	-2,635	-3,043	-3,035
3040 Recoveries of prior year unpaid obligations, unexpired .....	-25		
3041 Recoveries of prior year unpaid obligations, expired .....	-8		
3050 Unpaid obligations, end of year .....	1,766	1,260	1,180
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-175	-176	-176
3070 Change in uncollected pymts, Fed sources, unexpired .....	-13		
3071 Change in uncollected pymts, Fed sources, expired .....	12		
3090 Uncollected pymts, Fed sources, end of year .....	-176	-176	-176
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,610	1,590	1,084
3200 Obligated balance, end of year .....	1,590	1,084	1,004

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	2,327	4,788	1,999
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,711	1,866	1,456
4011 Outlays from discretionary balances .....	850	1,091	1,511
4020 Outlays, gross (total) .....	2,561	2,957	2,967
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-43	-13	
4033 Non-Federal sources .....	-33		
4040 Offsets against gross budget authority and outlays (total) .....	-76	-13	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-13		
4052 Offsetting collections credited to expired accounts .....	8		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4060 Additional offsets against budget authority only (total) .....	-3		
4070 Budget authority, net (discretionary) .....	2,248	4,775	1,999
4080 Outlays, net (discretionary) .....	2,485	2,944	2,967
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	74	86	68
4180 Budget authority, net (total) .....	2,248	4,775	1,999
4190 Outlays, net (total) .....	2,559	3,030	3,035

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	2,248	4,775	1,999
Outlays .....	2,559	3,030	3,035
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-387
Total:			
Budget Authority .....	2,248	4,775	1,612
Outlays .....	2,559	3,030	3,035

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

Identification code 012–1106–0–1–302	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Timber Production Expansion Guarantees .....		220	
Guaranteed loan subsidy (in percent):			
232001 Timber Production Expansion Guarantees .....		7.54	
232999 Weighted average subsidy rate .....	0.00	7.54	0.00
Guaranteed loan subsidy budget authority:			
233001 Timber Production Expansion Guarantees .....		17	
Guaranteed loan subsidy outlays:			
234001 Timber Production Expansion Guarantees .....		7	7

The National Forest System (NFS) comprises 193 million acres, with 154 national forests and 20 national grasslands located in 43 States, Puerto Rico, and the Virgin Islands. It is managed under multiple-use and sustained-yield principles. The natural resources of timber, minerals, range, wildlife, outdoor recreation, watershed, and soil are used in a planned combination that best meets the needs of the Nation without impairing the productivity of the land or damaging the environment. The 2026 Budget requests \$1.472 billion for the stewardship and management of NFS lands. Within this funding level, \$1.117 billion is requested for workforce Salaries and Expenses. The Forest Inventory and Analysis program previously within the Forest and Rangeland Research account and the Nation's foremost

comprehensive census covering all 50 states and territories, is requested in the NFS account for 2026 at a funding level of \$21.5 million. Additionally, \$175 million would be transferred to the Department of the Interior as part of the new U.S. Wildland Fire Service which will facilitate hazardous fuels mitigation operations on NFS lands. The overall objective of all NFS program activities is manage for productive use and resilience to catastrophic wildfire, and to provide a broad range of ecosystem services.

The 2026 Budget prioritizes funding of programs designed to increase the health and resilience of the national forests and grasslands, while also meeting the multiple use requirements for the resources these lands provide.

**Land Management Planning, Assessment, and Monitoring.** Funds support the continuous cycle of assessment, planning, implementation, monitoring, and adjustments for land management planning. The 2026 Budget requests \$10 million.

**Recreation, Heritage, and Wilderness.** The 2026 Budget requests \$31 million for Recreation, Heritage, and Wilderness. Funding for this program will be used to offer diverse recreation opportunities on NFS lands. The proposed funding level will enable the Forest Service to maintain baseline services at high-priority managed recreation sites, which include campgrounds, picnic areas, trailheads, and day-use areas, which all contribute to high levels of visitor satisfaction.

**Grazing Management.** The Budget requests \$5 million to provide oversight of grazing livestock activities that occur on 95 million acres of NFS lands.

**Forest Products.** Funds support timber sales and stewardship contracts to support healthy and resilient forests and jobs on rural timber communities. The budget proposes \$39 million for this program, and in support of Executive Order 14225, *Immediate Expansion of American Timber Production*.

**Vegetation and Watershed Management.** Funds support projects to improve and maintain landscape and watershed conditions by preventing and controlling invasive plants, improving soil quality, establishing native plants, installing aquatic organism passages, and improving the condition of watersheds. The 2026 budget requests \$20 million.

**Wildlife and Fisheries Habitat Management.** Funds support projects to manage habitat for fish and wildlife and to maintain the ecological conditions needed to support plant and animal communities. The budget requests \$15 million.

**Minerals and Geology Management.** Funds support administration and oversight of mineral exploration, development and reclamation activities related to federal (government owned) and non-federal (privately-owned) mineral estates. The program addresses legacy mine features and orphaned wells that pose threats to human health and the environment. The budget is requesting \$14 million.

**Forest Inventory and Analysis.** Funds support the continuous forest census covering all 50 states and territories, using statistically robust surveys and data collection to document the past and current extent and condition of forest area. The 2026 budget requests \$21 million and moves this program to the National Forest System account.

**Land Use Authorization and Access.** Funds support rural and urban communities through landownership records and mapping products. The budget requests \$4 million.

**Law Enforcement and Investigations** The 2026 Budget requests \$19 million to continue the enforcement of laws that protect natural resources and the public, conduct wildfire cause and origin investigations, and present criminal and civil cases to the United States Attorney's offices for prosecutorial consideration.

11.8	Special personal services payments .....	2	2	2
11.9	Total personnel compensation .....	1,117	1,099	795
12.1	Civilian personnel benefits .....	481	473	342
13.0	Benefits for former personnel .....	.....	14	443
21.0	Travel and transportation of persons .....	47	51	74
22.0	Transportation of things .....	3	12	17
23.3	Communications, utilities, and miscellaneous charges .....	1	1	2
24.0	Printing and reproduction .....	1	1	1
25.1	Advisory and assistance services .....	.....	.....	1
25.2	Other services from non-Federal sources .....	259	239	350
25.3	Other goods and services from Federal sources .....	125	101	142
25.4	Operation and maintenance of facilities .....	.....	.....	1
25.5	Research and development contracts .....	24	9	14
25.7	Operation and maintenance of equipment .....	3	3	4
26.0	Supplies and materials .....	47	40	58
31.0	Equipment .....	11	9	13
32.0	Land and structures .....	4	3	5
41.0	Grants, subsidies, and contributions .....	430	456	668
42.0	Insurance claims and indemnities .....	2	1	2
99.0	Direct obligations .....	2,555	2,512	2,932
99.0	Reimbursable obligations .....	93	25	25
99.5	Adjustment for rounding .....	.....	.....	-2
99.9	Total new obligations, unexpired accounts .....	2,648	2,537	2,955

### Employment Summary

Identification code 012-1106-0-1-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	14,105	13,478	9,469
2001 Reimbursable civilian full-time equivalent employment .....	205	203	203
3001 Allocation account civilian full-time equivalent employment .....	1,104	1,104	1,104

### NATIONAL FOREST SYSTEM

(Legislative proposal, not subject to PAYGO)

### Program and Financing (in millions of dollars)

Identification code 012-1106-2-1-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National forest system .....	.....	.....	-175
0003 NFS Bipartisan Infrastructure Law .....	.....	.....	-338
0091 Direct program activities, subtotal .....	.....	.....	-513
0799 Total direct obligations .....	.....	.....	-513
0900 Total new obligations, unexpired accounts .....	.....	.....	-513
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	-175
Advance appropriations, discretionary:			
1172 Advance appropriations transferred to other accounts [014-1125] .....	.....	.....	-212
1900 Budget authority (total) .....	.....	.....	-387
1930 Total budgetary resources available .....	.....	.....	-387
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	.....	126
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	-513
3050 Unpaid obligations, end of year .....	.....	.....	-513
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....	.....	.....	-513
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	.....	.....	-387
4180 Budget authority, net (total) .....	.....	.....	-387
4190 Outlays, net (total) .....	.....	.....	.....

The 2026 Budget proposes to transfer \$175 million from the NFS account the Department of the Interior as part of the new U.S. Wildland Fire Service, which will facilitate hazardous fuels mitigation operations on NFS lands.

### Object Classification (in millions of dollars)

Identification code 012-1106-0-1-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1,028	1,017	748
11.3 Other than full-time permanent .....	35	35	35
11.5 Other personnel compensation .....	52	45	10

NATIONAL FOREST SYSTEM—Continued  
Object Classification (in millions of dollars)

Identification code 012–1106–2–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
13.0 Benefits for former personnel .....			-7
21.0 Travel and transportation of persons .....			-28
22.0 Transportation of things .....			-6
23.0 Communications, utilities, and miscellaneous charges .....			-1
25.1 Advisory and assistance services .....			-1
25.2 Other services from non-Federal sources .....			-132
25.3 Other goods and services from Federal sources .....			-49
25.4 Operation and maintenance of facilities .....			-1
25.5 Research and development contracts .....			-6
25.7 Operation and maintenance of equipment .....			-1
26.0 Supplies and materials .....			-22
31.0 Equipment .....			-5
32.0 Land and structures .....			-2
41.0 Grants, subsidies, and contributions .....			-251
42.0 Insurance claims and indemnities .....			-1
99.0 Direct obligations .....			-513
99.9 Total new obligations, unexpired accounts .....			-513

## TIMBER PRODUCTION EXPANSION GUARANTEED LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012–4398–0–3–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....			3
0900 Total new obligations, unexpired accounts .....			3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			16
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	7	10	
1801 Change in uncollected payments, Federal sources .....	9	-7	
1850 Spending auth from offsetting collections, mand (total) .....	16	3	
1900 Budget authority (total) .....	16	3	
1930 Total budgetary resources available .....	16	19	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	16	16	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			3
3020 Outlays (gross) .....			-3
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....			-9
3070 Change in uncollected pymts, Fed sources, unexpired .....	-9	7	
3090 Uncollected pymts, Fed sources, end of year .....	-9	-2	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			-9
3200 Obligated balance, end of year .....	-9	-2	
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	16	3	
Financing disbursements:			
4110 Outlays, gross (total) .....			3
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-7	-7	
4122 Interest on uninvested funds .....		-3	
4130 Offsets against gross budget authority and outlays (total) ....	-7	-10	
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-9	7	
4170 Outlays, net (mandatory) .....	-7	-7	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-7	-7	

## Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4398–0–3–302	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....		220	
2121 Limitation available from carry-forward .....			
2143 Uncommitted limitation carried forward .....			
2150 Total guaranteed loan commitments .....		220	
2199 Guaranteed amount of guaranteed loan commitments .....		198	
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....			93
2231 Disbursements of new guaranteed loans .....		97	88
2251 Repayments and prepayments .....		-4	-14
2263 Adjustments: Terminations for default that result in claim payments .....			
2290 Outstanding, end of year .....		93	167
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....		83	150
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....			
2331 Disbursements for guaranteed loan claims .....			
2390 Outstanding, end of year .....			

## STATE, PRIVATE, AND TRIBAL FORESTRY

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

## STATE, PRIVATE, AND TRIBAL FORESTRY

For an additional amount for "State, Private, and Tribal Forestry", \$208,000,000, to remain available until expended, for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and other natural disasters: *Provided*, That of the amounts made available under this heading in this Act, \$14,000,000 shall be to provide Forest Health Protection assistance to States for an emerging eastern spruce budworm outbreak approaching the northeastern U.S. border: *Provided further*, That with respect to the preceding proviso, an award of financial assistance from the Forest Service will not be subject to a non-Federal cost-share requirement: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 012–1105–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State and private forestry .....	293	250	55
0002 Forest Legacy .....	69	84	85
0003 SPF Disaster Supplemental .....	67	189	33
0004 SPF Bipartisan Infrastructure Bill .....	387	349	341
0005 SPF Inflation Reduction Act .....	1,416	933	398
0799 Total direct obligations .....	2,232	1,805	912
0801 State and Private Forestry (Reimbursable) .....	149	39	
0900 Total new obligations, unexpired accounts .....	2,381	1,844	912
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,056	1,520	711
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	606		
1010 Unobligated balance transfer to other accts [012–1106] .....	-2		
1010 Unobligated balance transfer to other accts [513–1200] .....	-10		
1011 Unobligated balance transfer from other acct [012–1104] ....	4		
1021 Recoveries of prior year unpaid obligations .....	24		
1033 Recoveries of prior year paid obligations .....	5		
1070 Unobligated balance (total) .....	3,077	1,520	711



Budget authority:			
Appropriations, discretionary:			
1100	Appropriation - State and Private [PL 117–328] .....	251	165
1100	Appropriation - State and Private [P.L. 117–328] (Salaries and Exp) .....	52	119
1100	Appropriation (Disaster Supp PL 118–158) .....	208	
1120	Appropriations transferred to other acct [012–1122] .....	-5	
1160	Appropriation, discretionary (total) .....	298	492
Advance appropriations, discretionary:			
1170	Advance appropriation .....	305	305
1172	Advance appropriations transferred to other accounts [012–1122] .....	-26	
1172	Advance appropriations transferred to other accounts [012–0900] .....	-2	-2
1180	Advanced appropriation, discretionary (total) .....	277	303
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) (LWCF-GAOA) .....	98	94
1203	Appropriation (previously unavailable)(special or trust) ....	5	5
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-5	-5
1260	Appropriations, mandatory (total) .....	93	94
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	113	146
1701	Change in uncollected payments, Federal sources .....	43	
1750	Spending auth from offsetting collections, disc (total) .....	156	146
1900	Budget authority (total) .....	824	1,035
1930	Total budgetary resources available .....	3,901	2,555
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1,520	711
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1,659	3,392
3010	New obligations, unexpired accounts .....	2,381	1,844
3020	Outlays (gross) .....	-616	-868
3040	Recoveries of prior year unpaid obligations, unexpired .....	-24	
3041	Recoveries of prior year unpaid obligations, expired .....	-8	
3050	Unpaid obligations, end of year .....	3,392	4,368
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-268	-289
3070	Change in uncollected pymts, Fed sources, unexpired .....	-43	
3071	Change in uncollected pymts, Fed sources, expired .....	22	
3090	Uncollected pymts, Fed sources, end of year .....	-289	-289
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,391	3,103
3200	Obligated balance, end of year .....	3,103	4,079
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	731	941
Outlays, gross:			
4010	Outlays from new discretionary authority .....	62	380
4011	Outlays from discretionary balances .....	457	236
4020	Outlays, gross (total) .....	519	616
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-123	-25
4033	Non-Federal sources .....	-5	-121
4040	Offsets against gross budget authority and outlays (total) ....	-128	-146
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-43	
4052	Offsetting collections credited to expired accounts .....	10	
4053	Recoveries of prior year paid obligations, unexpired accounts .....	5	
4060	Additional offsets against budget authority only (total) .....	-28	
4070	Budget authority, net (discretionary) .....	575	795
4080	Outlays, net (discretionary) .....	391	470
Mandatory:			
4090	Budget authority, gross .....	93	94
Outlays, gross:			
4100	Outlays from new mandatory authority .....	2	17
4101	Outlays from mandatory balances .....	95	235
4110	Outlays, gross (total) .....	97	252
4180	Budget authority, net (total) .....	668	889
4190	Outlays, net (total) .....	488	722

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	668	889	395
Outlays .....	488	722	969
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-293
Total:			
Budget Authority .....	668	889	102
Outlays .....	488	722	969

The Budget does not request new funding for these program; instead, the agency will strategically utilize existing carryover balances to responsibly and effectively terminate these programs.

## Object Classification (in millions of dollars)

Identification code 012–1105–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	57	67	7
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....	2		
11.9 Total personnel compensation .....	60	67	7
12.1 Civilian personnel benefits .....	23	26	3
13.0 Benefits for former personnel .....		1	46
21.0 Travel and transportation of persons .....	4	11	
22.0 Transportation of things .....		3	
25.2 Other services from non-Federal sources .....	12	15	8
25.3 Other goods and services from Federal sources .....	6	16	16
25.5 Research and development contracts .....	5	3	1
26.0 Supplies and materials .....	1	2	1
41.0 Grants, subsidies, and contributions .....	2,121	1,661	830
99.0 Direct obligations .....	2,232	1,805	912
99.0 Reimbursable obligations .....	148	39	
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	2,381	1,844	912

## Employment Summary

Identification code 012–1105–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	520	476	37
2001 Reimbursable civilian full-time equivalent employment .....	97	95	

STATE, PRIVATE AND TRIBAL FORESTRY  
(Legislative proposal, not subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 012–1105–2–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State and private forestry .....			-55
0004 SPF Bipartisan Infrastructure Bill .....			-341
0005 SPF Inflation Reduction Act .....			-116
0799 Total direct obligations .....			-512
0900 Total new obligations, unexpired accounts .....			-512
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1172 Advance appropriations transferred to other accounts [014–1125] .....			-293
1900 Budget authority (total) .....			-293
1930 Total budgetary resources available .....			-293
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			219
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-512
3050 Unpaid obligations, end of year .....			-512

STATE, PRIVATE AND TRIBAL FORESTRY—Continued  
Program and Financing—Continued

Identification code 012–1105–2–2–302	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			-512
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			-293
4180 Budget authority, net (total) .....			-293
4190 Outlays, net (total) .....			

## Object Classification (in millions of dollars)

Identification code 012–1105–2–2–302	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....			-7
11.9 Total personnel compensation .....			-7
12.1 Civilian personnel benefits .....			-3
25.2 Other services from non-Federal sources .....			-6
25.3 Other goods and services from Federal sources .....			-8
26.0 Supplies and materials .....			-1
41.0 Grants, subsidies, and contributions .....			-487
99.0 Direct obligations .....			-512
99.9 Total new obligations, unexpired accounts .....			-512

## MANAGEMENT OF NATIONAL FOREST LANDS FOR SUBSISTENCE USES

For necessary expenses of the Forest Service to manage Federal lands in Alaska for subsistence uses under title VIII of the Alaska National Interest Lands Conservation Act (16 U.S.C. 3111 et seq.), \$770,000, to remain available through September 30, 2029.

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

## Program and Financing (in millions of dollars)

Identification code 012–1119–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Management of national forest lands for subsistence uses .....	1	1	1
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-3	-1
3050 Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	
3200 Obligated balance, end of year .....	2		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....		1	1
4011 Outlays from discretionary balances .....	1	2	
4020 Outlays, gross (total) .....	1	3	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	1	3	1

The 2026 Budget requests \$770,000 for Management of National Forest Lands for Subsistence Uses. Funding under this program primarily supports fisheries and wildlife population assessments and forecasts, and the enforcement of harvest laws and regulations, to ensure that the subsistence needs

of qualified rural Alaskans are met under the Alaska National Interest Lands Conservation Act (Public Law 96–487).

## Object Classification (in millions of dollars)

Identification code 012–1119–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....		1	1
41.0 Grants, subsidies, and contributions .....	1	2	2
99.0 Direct obligations .....	1	3	3
99.5 Adjustment for rounding .....		-2	-2
99.9 Total new obligations, unexpired accounts .....	1	1	1

## WILDLAND FIRE MANAGEMENT

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

## Program and Financing (in millions of dollars)

Identification code 012–1115–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Wildland fire management .....	2,649	2,952	2,801
0002 WFM Bipartisan Infrastructure Law .....	139	139	100
0003 WFM Inflation Reduction Act .....	639	176	145
0004 WFM Fire Reserve Transfer .....	2,300	1,977	2,070
0799 Total direct obligations .....	5,727	5,244	5,116
0801 Wildland Fire Management (Reimbursable) .....	69	10	10
0900 Total new obligations, unexpired accounts .....	5,796	5,254	5,126
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,359	876	1,558
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	407	556	
1010 Unobligated balance transfer to other accts [012–1106] .....	-4		
1011 Unobligated balance transfer from other acct [012–1121] .....	330	1,977	1,532
1011 Unobligated balance transfer from other acct [012–1104] .....	5		
1011 Unobligated balance transfer from other acct [012–1106] .....		8	
1021 Recoveries of prior year unpaid obligations .....	227	212	188
1033 Recoveries of prior year paid obligations .....	47		
1070 Unobligated balance (total) .....	1,964	3,073	3,278
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Preparedness (WFWF) .....	192	192	162
1100 Appropriation - Suppression Operations (WFSU) .....	1,011	1,011	1,011
1100 Appropriation - Salaries & Expenses (WFSE) .....	1,110	1,223	1,205
1100 Appropriation-Joint Fire Science .....			2
1120 Appropriations transferred to other acct [012–1122] .....	-45		
1120 Appropriations transferred to other acct [014–1125] .....		-20	
1121 Appropriations transferred from Fire Reserve [012–1121] .....	2,300	1,226	
1160 Appropriation, discretionary (total) .....	4,568	3,632	2,380
Advance appropriations, discretionary:			
1170 Advance appropriation .....	36	36	36
1172 Advance appropriations transferred to other accounts [012–1106] .....		-5	
1172 Advance appropriations transferred to other accounts [012–1122] .....	-4	-3	
1173 Advance appropriations transferred from other accounts [012–1106] .....	59	79	
1180 Advanced appropriation, discretionary (total) .....	91	107	36
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	48		
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	49		
1900 Budget authority (total) .....	4,708	3,739	2,416
1930 Total budgetary resources available .....	6,672	6,812	5,694
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	876	1,558	568

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,751	1,994	3,240
3010 New obligations, unexpired accounts .....	5,796	5,254	5,126
3011 Obligations ("upward adjustments"), expired accounts .....	14		

3020	Outlays (gross) .....	-5,334	-3,796	-4,234
3040	Recoveries of prior year unpaid obligations, unexpired .....	-227	-212	-188
3041	Recoveries of prior year unpaid obligations, expired .....	-6		
3050	Unpaid obligations, end of year .....	1,994	3,240	3,944
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-16	-17	-17
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090	Uncollected pymts, Fed sources, end of year .....	-17	-17	-17
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,735	1,977	3,223
3200	Obligated balance, end of year .....	1,977	3,223	3,927

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	4,708	3,739	2,416
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	3,804	2,972	2,279
4011	Outlays from discretionary balances .....	1,117	340	1,575
4020	Outlays, gross (total) .....	4,921	3,312	3,854
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-6		
4033	Non-Federal sources .....	-48		
4034	Offsetting governmental collections .....	-41		
4040	Offsets against gross budget authority and outlays (total) ....	-95		
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	47		
4060	Additional offsets against budget authority only (total) .....	46		
4070	Budget authority, net (discretionary) .....	4,659	3,739	2,416
4080	Outlays, net (discretionary) .....	4,826	3,312	3,854
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances .....	413	484	380
4180	Budget authority, net (total) .....	4,659	3,739	2,416
4190	Outlays, net (total) .....	5,239	3,796	4,234

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	4,659	3,739	2,416
Outlays .....	5,239	3,796	4,234
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-2,416
Total:			
Budget Authority .....	4,659	3,739	
Outlays .....	5,239	3,796	4,234

**Object Classification (in millions of dollars)**

Identification code 012-1115-0-1-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	602	1,159	1,115
11.3 Other than full-time permanent .....	53		
11.5 Other personnel compensation .....	563	101	97
11.8 Special personal services payments .....	96		
11.9 Total personnel compensation .....	1,314	1,260	1,212
12.1 Civilian personnel benefits .....	711	681	655
13.0 Benefits for former personnel .....		5	
21.0 Travel and transportation of persons .....	173	155	152
22.0 Transportation of things .....	12	10	10
23.2 Rental payments to others .....	3	3	3
23.3 Communications, utilities, and miscellaneous charges .....	6	5	5
25.1 Advisory and assistance services .....	1		
25.2 Other services from non-Federal sources .....	2,229	1,987	1,959
25.3 Other goods and services from Federal sources .....	189	169	167
25.5 Research and development contracts .....	2	2	2
25.7 Operation and maintenance of equipment .....	3	2	
26.0 Supplies and materials .....	190	169	167
31.0 Equipment .....	11	10	10
32.0 Land and structures .....	2	2	2
41.0 Grants, subsidies, and contributions .....	881	784	771
99.0 Direct obligations .....	5,727	5,244	5,115
99.0 Reimbursable obligations .....	66	10	10
99.5 Adjustment for rounding .....	3		1

99.9	Total new obligations, unexpired accounts .....	5,796	5,254	5,126
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**Employment Summary**

Identification code 012-1115-0-1-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12,143	11,304	10,560
2001 Reimbursable civilian full-time equivalent employment .....	20		

**WILDLAND FIRE MANAGEMENT**

(Legislative proposal, not subject to PAYGO)

**Program and Financing (in millions of dollars)**

Identification code 012-1115-2-1-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Wildland fire management .....			-2,775
0002 WFM Bipartisan Infrastructure Law .....			-100
0003 WFM Inflation Reduction Act .....			-145
0004 WFM Fire Reserve Transfer .....			-2,070
0799 Total direct obligations .....			-5,090
0801 Wildland Fire Management (Reimbursable) .....			-10
0900 Total new obligations, unexpired accounts .....			-5,100

**Budgetary resources:**

Unobligated balance:			
1021 Recoveries of prior year unpaid obligations .....			-188
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Preparedness (WFWF) .....			-162
1100 Appropriation - Suppression Operations (WFSU) .....			-1,011
1100 Appropriation - Salaries & Expenses (WFSE) .....			-1,205
1100 Appropriation-Joint Fire Science .....			-2
1160 Appropriation, discretionary (total) .....			-2,380
Advance appropriations, discretionary:			
1172 Advance appropriations transferred to other accounts [014-1125] .....			-36
1900 Budget authority (total) .....			-2,416
1930 Total budgetary resources available .....			-2,604
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			2,496

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-5,100
3040 Recoveries of prior year unpaid obligations, unexpired .....			188
3050 Unpaid obligations, end of year .....			-4,912
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			-4,912

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....			-2,416
4180 Budget authority, net (total) .....			-2,416
4190 Outlays, net (total) .....			

The 2026 Budget does not request new funding for this account. The 2026 Budget reforms Federal wildland fire management to create operational efficiencies by unifying Federal wildland fire responsibilities from the Department of Agriculture and across the Department of the Interior into a unified new U.S. Wildland Fire Service in the Department of the Interior. Contingent upon authorization, the Forest Service will support the responsible and effective transfer of this program. Please see the Department of the Interior section of the Budget Appendix for more information.

**Object Classification (in millions of dollars)**

Identification code 012-1115-2-1-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....			-1,115
11.5 Other personnel compensation .....			-97
11.9 Total personnel compensation .....			-1,212
12.1 Civilian personnel benefits .....			-655
21.0 Travel and transportation of persons .....			-152

## WILDLAND FIRE MANAGEMENT—Continued

## Object Classification—Continued

Identification code 012–1115–2–1–302	2024 actual	2025 est.	2026 est.
22.0 Transportation of things .....			-10
23.2 Rental payments to others .....			-3
23.3 Communications, utilities, and miscellaneous charges .....			-5
25.2 Other services from non-Federal sources .....			-1,933
25.3 Other goods and services from Federal sources .....			-167
25.5 Research and development contracts .....			-2
26.0 Supplies and materials .....			-167
31.0 Equipment .....			-10
32.0 Land and structures .....			-2
41.0 Grants, subsidies, and contributions .....			-771
99.0 Direct obligations .....			-5,089
99.0 Reimbursable obligations .....			-10
99.5 Adjustment for rounding .....			-1
99.9 Total new obligations, unexpired accounts .....			-5,100

## Employment Summary

Identification code 012–1115–2–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			-10,560

## FOREST SERVICE OPERATIONS

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Forest Service, not otherwise provided for, \$759,000,000, to remain available through September 30, 2029: Provided, That a portion of the funds made available under this heading shall be for the base salary and expenses of employees in the Chief's Office, the Work Environment and Performance Office, the Business Operations Deputy Area, and the Chief Financial Officer's Office to carry out administrative and general management support functions: Provided further, That funds provided under this heading shall be available for the costs of facility maintenance, repairs, and leases for buildings and sites where these administrative, general management and other Forest Service support functions take place; the costs of all utility and telecommunication expenses of the Forest Service, as well as business services; and, for information technology, including cybersecurity requirements: Provided further, That funds provided under this heading may be used for necessary expenses to carry out administrative and general management support functions of the Forest Service not otherwise provided for and necessary for its operation.

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

## 【FOREST SERVICE OPERATIONS】

【 For an additional amount for "Forest Service Operations", \$68,100,000, to remain available until expended, for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and other natural disasters: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (Disaster Relief Supplemental Appropriations Act, 2025.)

## Program and Financing (in millions of dollars)

Identification code 012–1122–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 FS Operations Direct .....	1,238	1,058	907
0002 FSO Disaster Supplemental .....	27	27	40
0003 FSO Bipartisan Infrastructure Law .....	112	77	4
0799 Total direct obligations .....	1,377	1,162	951
0801 Forest Service Operations (Reimbursable) .....	3	5	1
0900 Total new obligations, unexpired accounts .....	1,380	1,167	952
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	114	88	301
1021 Recoveries of prior year unpaid obligations .....	35	13	13
1070 Unobligated balance (total) .....	149	101	314

## Budget authority:

Appropriations, discretionary:			
1100 Appropriation FS Operations [P.L. 119–4] .....	761	761	502
1100 Appropriation FS Operations [P.L. 119–4] (Salaries and Exp.) .....	389	389	257
1100 Appropriation [FS Ops Disaster Supplements P.L. 118–158] .....		68	
1120 Appropriations transferred to other acct [014–1125] .....	-5		
1121 Appropriations transferred from other acct [012–1103] .....	4	93	
1121 Appropriations transferred from other acct [012–1105] .....	5		
1121 Appropriations transferred from other acct [012–1106] .....	7		
1121 Appropriations transferred from other acct [012–1115] .....	45		
1121 Appropriations transferred from other acct [012–1104] .....	5		
1160 Appropriation, discretionary (total) .....	1,211	1,311	759
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [012–1103] .....	9		
1173 Advance appropriations transferred from other accounts [012–1105] .....	26		
1173 Advance appropriations transferred from other accounts [012–1106] .....	66	51	
1173 Advance appropriations transferred from other accounts [012–1115] .....	4	3	
1180 Advanced appropriation, discretionary (total) .....	105	54	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	1	
1701 Change in uncollected payments, Federal sources .....	1	1	
1750 Spending auth from offsetting collections, disc (total) .....	3	2	
1900 Budget authority (total) .....	1,319	1,367	759
1930 Total budgetary resources available .....	1,468	1,468	1,073
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	88	301	121

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	525	508	62
3010 New obligations, unexpired accounts .....	1,380	1,167	952
3020 Outlays (gross) .....	-1,362	-1,600	-908
3040 Recoveries of prior year unpaid obligations, unexpired .....	-35	-13	-13
3050 Unpaid obligations, end of year .....	508	62	93
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-2	-3
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	
3090 Uncollected pymts, Fed sources, end of year .....	-2	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	524	506	59
3200 Obligated balance, end of year .....	506	59	90

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	1,319	1,367	759
Outlays, gross:			
4010 Outlays from new discretionary authority .....	935	1,131	721
4011 Outlays from discretionary balances .....	427	469	187
4020 Outlays, gross (total) .....	1,362	1,600	908
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-1	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	
4070 Budget authority, net (discretionary) .....	1,316	1,365	759
4080 Outlays, net (discretionary) .....	1,360	1,599	908
4180 Budget authority, net (total) .....	1,316	1,365	759
4190 Outlays, net (total) .....	1,360	1,599	908

**Forest Service Operations.**—The 2026 Budget requests \$759 million for Forest Service Operations to support staff Salaries and Expenses, facilities maintenance and leases, information technology, and administrative support for the agency.

The Budget requests \$257 million for Salaries and Expenses for employees in the Chief's Office, the Business Operations Deputy Area, and the Chief Financial Officer's office to carry out administrative and general management support functions.

For Forest Service Facilities Maintenance and Leases, the 2026 Budget requests \$112 million primarily for leased facilities and life and safety related facility maintenance activities. For Information Technology and Centralized Processing, the 2026 Budget requests \$296 million. For Organ-

izational Services, such as utility expenses, janitorial services, and other administrative support functions, the 2026 Budget requests \$94 million.

#### Object Classification (in millions of dollars)

Identification code 012–1122–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	296	301	177
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....	8		1
11.9 Total personnel compensation .....	305	301	178
12.1 Civilian personnel benefits .....	114	113	66
13.0 Benefits for former personnel .....	22	22	72
21.0 Travel and transportation of persons .....	7	6	5
23.1 Rental payments to GSA .....	46	34	30
23.2 Rental payments to others .....	63	48	44
23.3 Communications, utilities, and miscellaneous charges .....	99	83	72
24.0 Printing and reproduction .....	1	1	
25.1 Advisory and assistance services .....	1		
25.2 Other services from non-Federal sources .....	99	97	84
25.3 Other goods and services from Federal sources .....	494	371	322
25.4 Operation and maintenance of facilities .....	2	2	2
25.5 Research and development contracts .....	2	2	2
25.7 Operation and maintenance of equipment .....	14	6	6
26.0 Supplies and materials .....	23	18	16
31.0 Equipment .....	67	45	39
32.0 Land and structures .....	9	7	6
41.0 Grants, subsidies, and contributions .....	8	6	5
99.0 Direct obligations .....	1,376	1,162	949
99.0 Reimbursable obligations .....	3	3	3
99.5 Adjustment for rounding .....	1	2	
99.9 Total new obligations, unexpired accounts .....	1,380	1,167	952

#### Employment Summary

Identification code 012–1122–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,138	3,006	1,718
2001 Reimbursable civilian full-time equivalent employment .....	2		
3001 Allocation account civilian full-time equivalent employment .....	92		

#### WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND

(INCLUDING TRANSFERS OF FUNDS)

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

#### Program and Financing (in millions of dollars)

Identification code 012–1121–0–1–302	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,675	2,345	1,532
1010 Unobligated balance transfer to other accts [012–1115] .....	-330	-1,977	-1,532
1070 Unobligated balance (total) .....	2,345	368	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,300	2,390	2,470
1120 Appropriations transferred to other acct [012–1115] .....	-2,300	-1,226	
1160 Appropriation, discretionary (total) .....		1,164	2,470
1930 Total budgetary resources available .....	2,345	1,532	2,470
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,345	1,532	2,470
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		1,164	2,470
4180 Budget authority, net (total) .....		1,164	2,470
4190 Outlays, net (total) .....			

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....		1,164	2,470
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-2,470
Total:			
Budget Authority .....		1,164	
Outlays .....			

#### WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND

(Legislative proposal, not subject to PAYGO)

#### Program and Financing (in millions of dollars)

Identification code 012–1121–2–1–302	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [014–0130] .....			-1,532
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			-2,470
1930 Total budgetary resources available .....			-4,002
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-4,002
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			-2,470
4180 Budget authority, net (total) .....			-2,470
4190 Outlays, net (total) .....			

The 2026 Budget does not request new funding for this account. The 2026 Budget reforms Federal wildland fire management to create operational efficiencies by unifying Federal wildland fire responsibilities from the Department of Agriculture and across the Department of the Interior into a unified new U.S. Wildland Fire Service (USWFS) in the Department of the Interior. Contingent upon authorization, the Forest Service will support the responsible and effective transfer of this program. Please see the Department of the Interior section of the Budget Appendix for more information.

#### RANGE BETTERMENT FUND

*For necessary expenses of range rehabilitation, protection, and improvement, 50 percent of all moneys received during the prior fiscal year, as fees for grazing domestic livestock on lands in National Forests in the 16 Western States, pursuant to section 401(b)(1) of Public Law 94–579, to remain available through September 30, 2029, of which not to exceed 6 percent shall be available for administrative expenses associated with on-the-ground range rehabilitation, protection, and improvements.*

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

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–5207–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1
Receipts:			
Current law:			
1130 Receipts, Cooperative Range Improvements .....	3	3	3
2000 Total: Balances and receipts .....	3	3	4
Appropriations:			
Current law:			
2101 Range Betterment Fund .....		-2	-1
2103 Range Betterment Fund .....	-3		
2199 Total current law appropriations .....	-3	-2	-1
2999 Total appropriations .....	-3	-2	-1
5099 Balance, end of year .....		1	3

## RANGE BETTERMENT FUND—Continued

## Program and Financing (in millions of dollars)

Identification code 012–5207–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Range betterment fund .....	3	3	2
0900 Total new obligations, unexpired accounts .....	3	3	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....		2	1
1103 Appropriation (previously unavailable)(special or trust) ....	3		
1160 Appropriation, discretionary (total) .....	3	2	1
1930 Total budgetary resources available .....	6	5	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	2	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			2
3010 New obligations, unexpired accounts .....	3	3	2
3020 Outlays (gross) .....	-3	-1	-2
3050 Unpaid obligations, end of year .....		2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			2
3200 Obligated balance, end of year .....		2	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	2	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	1	1
4011 Outlays from discretionary balances .....	2		1
4020 Outlays, gross (total) .....	3	1	2
4180 Budget authority, net (total) .....	3	2	1
4190 Outlays, net (total) .....	3	1	2

The 2026 Budget requests \$1.175 million for the Range Betterment Fund to improve National Forest System lands in western States. The Federal Land Policy and Management Act of 1976 (43 U.S.C. 1751), as amended, authorizes the use of fifty percent of fees received for grazing domestic livestock on National Forest System lands to protect and improve rangeland health and productivity. This program emphasizes essential structural and non-structural improvements prescribed in grazing allotment management plans. The program will continue to support rangeland improvement efforts that help reduce range deterioration, improve forage conditions for wildlife, protect watersheds, and increase livestock production.

## Object Classification (in millions of dollars)

Identification code 012–5207–0–2–302	2024 actual	2025 est.	2026 est.
26.0 Direct obligations: Supplies and materials .....	2	2	1
99.0 Direct obligations .....	2	2	1
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	3	3	2

## COMMUNICATIONS SITE ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

Amounts collected in this fiscal year pursuant to section 8705(f)(2) of the Agriculture Improvement Act of 2018 (Public Law 115–334), shall be deposited in the special account established by section 8705(f)(1) of such Act, shall be available to cover the costs described in subsection (c)(3) of such section of such Act, and shall remain available until expended: Provided, That such amounts shall be transferred to the "National Forest System" account.

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

The 2026 Budget requests \$2 million for Communications Site Administration to be offset by Communication Site receipts. These funds will provide the Forest Service with resources to manage existing communication sites and support the expansion of wireless and fiber optic capabilities for unserved or underserved communities and rural areas. This expansion will enhance coordination during emergency response situations, and increase overall safety for visitors, Forest Service staff, and first responders.

## STEWARDSHIP CONTRACTING PRODUCT SALES

## Program and Financing (in millions of dollars)

Identification code 012–5540–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Stewardship contracting .....	32	32	33
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	65	61	60
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	67	61	60
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	27	31	31
1203 Appropriation (previously unavailable)(special or trust) ....	1	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	26	31	31
1900 Budget authority (total) .....	26	31	31
1930 Total budgetary resources available .....	93	92	91
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	61	60	58
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	27	29	49
3010 New obligations, unexpired accounts .....	32	32	33
3020 Outlays (gross) .....	-28	-12	-37
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	29	49	45
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	27	29	49
3200 Obligated balance, end of year .....	29	49	45
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	26	31	31
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	4	4
4101 Outlays from mandatory balances .....	26	8	33
4110 Outlays, gross (total) .....	28	12	37
4180 Budget authority, net (total) .....	26	31	31
4190 Outlays, net (total) .....	28	12	37

**Stewardship Contracting Product Sales.**—Stewardship contracting allows the Forest Service to offset project cost by applying the value of timber or other forest products to achieve land and resource management objectives. If the value of timber or other forest products exceeds the cost of the resource treatments, the excess receipts are retained in the Stewardship Contracting Fund. These receipts can be used for other Stewardship projects until they are expended. The Agricultural Act of 2014 permanently reauthorized this authority. Generally, stewardship contracts must be completed in 10 years. Section 207 of the FY2018 omnibus appropriations bill (P.L. 115–141), authorizes the extension of contract terms on a one-time basis to 20 years for lands in specified areas. In addition, Sec. 204 of the bill authorized the obligation of funds to be used for contract cancellation or termination costs in economically or programatically viable stages over multiple years, instead of in the first year of the contract, making it more viable to use stewardship contracts to actively manage and restore forests. Longer contract periods may incentivize industry to expand milling capacity and to invest in areas where mills are scarce.

**Object Classification** (in millions of dollars)

Identification code 012-5540-0-2-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	6	7	2
12.1 Civilian personnel benefits .....	2	3	2
25.2 Other services from non-Federal sources .....	13	11	17
25.3 Other goods and services from Federal sources .....	1	1	2
26.0 Supplies and materials .....	1	1	1
41.0 Grants, subsidies, and contributions .....	7	6	8
99.0 Direct obligations .....	30	29	32
99.5 Adjustment for rounding .....	2	3	1
99.9 Total new obligations, unexpired accounts .....	32	32	33

**Employment Summary**

Identification code 012-5540-0-2-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	73	47	11

## NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 012-5716-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	16	16	16
2000 Total: Balances and receipts .....	16	16	16
Appropriations:			
Current law:			
2103 National Parks and Public Land Legacy Restoration Fund .....	-16	-16	-16
2132 National Parks and Public Land Legacy Restoration Fund .....	16	16	.....
2199 Total current law appropriations .....	.....	.....	-16
2999 Total appropriations .....	.....	.....	-16
5099 Balance, end of year .....	16	16	.....

**Program and Financing** (in millions of dollars)

Identification code 012-5716-0-2-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Parks and Public Land Legacy Restoration .....	166	185	185
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	365	499	643
1011 Unobligated balance transfer from other acct [014-5715] .....	.....	40	43
1021 Recoveries of prior year unpaid obligations .....	4	4	4
1070 Unobligated balance (total) .....	369	543	690
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust) ....	16	16	16
1221 Appropriations transferred from other acct [014-5715] ....	296	285	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-16	-16	.....
1260 Appropriations, mandatory (total) .....	296	285	16
1930 Total budgetary resources available .....	665	828	706
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	499	643	521

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	218	209	281
3010 New obligations, unexpired accounts .....	166	185	185
3020 Outlays (gross) .....	-171	-109	-342
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-4	-4
3050 Unpaid obligations, end of year .....	209	281	120
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	218	209	281
3200 Obligated balance, end of year .....	209	281	120

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	296	285	16

## Outlays, gross:

4100 Outlays from new mandatory authority .....	5	31	8
4101 Outlays from mandatory balances .....	166	78	334
4110 Outlays, gross (total) .....	171	109	342
4180 Budget authority, net (total) .....	296	285	16
4190 Outlays, net (total) .....	171	109	342

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	296	285	16
Outlays .....	171	109	342
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	285
Outlays .....	.....	.....	31
Total:			
Budget Authority .....	296	285	301
Outlays .....	171	109	373

On August 4, 2020, the Great American Outdoors Act established the National Parks and Public Lands Legacy Restoration Fund to address the backlog of deferred maintenance at the Department of the Interior and the Forest Service. The original authorization established the Fund to be supported by an annual deposit for five years based on 50 percent of all Federal energy development revenue from the prior year that would otherwise be credited or deposited as miscellaneous receipts to the Treasury. The Departments of the Interior and Agriculture annually submit project proposals to Congress, execute projects, and monitor results and program performance. The 2026 Budget proposed to reauthorize the Fund at the original level and length, with up to \$285 million authorized annually for Forest Service deferred maintenance projects.

**Object Classification** (in millions of dollars)

Identification code 012-5716-0-2-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	7	8	8
11.3 Other than full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	8	9	9
12.1 Civilian personnel benefits .....	3	4	4
25.2 Other services from non-Federal sources .....	86	95	95
25.3 Other goods and services from Federal sources .....	23	25	25
25.4 Operation and maintenance of facilities .....	1	1	1
26.0 Supplies and materials .....	2	3	3
32.0 Land and structures .....	20	23	23
41.0 Grants, subsidies, and contributions .....	21	24	24
99.0 Direct obligations .....	164	184	184
99.5 Adjustment for rounding .....	2	1	1
99.9 Total new obligations, unexpired accounts .....	166	185	185

**Employment Summary**

Identification code 012-5716-0-2-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	97	90	97

## NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 012-5716-4-2-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Parks and Public Land Legacy Restoration .....	.....	.....	185
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	.....	.....	285
1930 Total budgetary resources available .....	.....	.....	285

## NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND—Continued

## Program and Financing—Continued

Identification code 012-5716-4-2-302	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			100
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			185
3020 Outlays (gross) .....			-31
3050 Unpaid obligations, end of year .....			154
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			154
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			285
Outlays, gross:			
4100 Outlays from new mandatory authority .....			31
4180 Budget authority, net (total) .....			285
4190 Outlays, net (total) .....			31
<b>Object Classification (in millions of dollars)</b>			
Identification code 012-5716-4-2-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....			8
11.3 Other than full-time permanent .....			1
11.9 Total personnel compensation .....			9
12.1 Civilian personnel benefits .....			4
25.2 Other services from non-Federal sources .....			95
25.3 Other goods and services from Federal sources .....			25
25.4 Operation and maintenance of facilities .....			1
26.0 Supplies and materials .....			3
32.0 Land and structures .....			23
41.0 Grants, subsidies, and contributions .....			24
99.0 Direct obligations .....			184
99.5 Adjustment for rounding .....			1
99.9 Total new obligations, unexpired accounts .....			185

## Employment Summary

Identification code 012-5716-4-2-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			97

## RECREATION RESIDENCE PROGRAM

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-5644-0-2-303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			2
Receipts:			
Current law:			
1130 Cabin User and Transfer Fees, Recreation Residence Program .....		34	34
2000 Total: Balances and receipts .....		34	36
Appropriations:			
Current law:			
2101 Recreation Residence Program .....		-34	-34
2103 Recreation Residence Program .....		-2	-2
2132 Recreation Residence Program .....		2	2
2199 Total current law appropriations .....		-32	-34
2999 Total appropriations .....		-32	-34
5099 Balance, end of year .....		2	2

## Program and Financing (in millions of dollars)

Identification code 012-5644-0-2-303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Recreation Residence Program [012-5644] .....		32	34
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....		34	34
1203 Appropriation (previously unavailable)(special or trust) .....			2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-2	-2
1260 Appropriations, mandatory (total) .....		32	34
1930 Total budgetary resources available .....		32	34

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			24
3010 New obligations, unexpired accounts .....		32	34
3020 Outlays (gross) .....		-8	-21
3050 Unpaid obligations, end of year .....		24	37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			24
3200 Obligated balance, end of year .....		24	37

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....		32	34
Outlays, gross:			
4100 Outlays from new mandatory authority .....		8	8
4101 Outlays from mandatory balances .....			13
4110 Outlays, gross (total) .....		8	21
4180 Budget authority, net (total) .....		32	34
4190 Outlays, net (total) .....		8	21

## Object Classification (in millions of dollars)

Identification code 012-5644-0-2-303	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....		20	20
11.9 Total personnel compensation .....		20	20
12.1 Civilian personnel benefits .....		1	1
26.0 Supplies and materials .....		11	13
99.9 Total new obligations, unexpired accounts .....		32	34

## Employment Summary

Identification code 012-5644-0-2-303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		138	138

## LAND ACQUISITION

## ACQUISITION OF LANDS FOR NATIONAL FORESTS SPECIAL ACTS

For acquisition of lands within the exterior boundaries of the Cache, Uinta, and Wasatch National Forests, Utah; the Toiyabe National Forest, Nevada; and the Angeles, San Bernardino, Sequoia, and Cleveland National Forests, California; and the Ozark-St. Francis and Ouachita National Forests, Arkansas; as authorized by law, \$450,000, to be derived from forest receipts.

## ACQUISITION OF LANDS TO COMPLETE LAND EXCHANGES

For acquisition of lands, such sums, to be derived from funds deposited by State, county, or municipal governments, public school districts, or other public school authorities, and for authorized expenditures from funds deposited by non-Federal parties pursuant to Land Sale and Exchange Acts, pursuant to the Act of December 4, 1967 (16 U.S.C. 484a), to remain available through September 30, 2029, (16 U.S.C. 516-617a, 555a; Public Law 96-586; Public Law 76-589, Public Law 76-591; and Public Law 78-310).

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



**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 012–9923–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	24	35	36
Receipts:			
Current law:			
1130 Deposits, Acquisitions of Lands for National Forests, Special Acts .....	1	1	1
1130 Land Acquisition Proceeds for Exchanges, Acquisition of Lands to Complete Land Exchanges .....	12	4	4
1199 Total current law receipts .....	13	5	5
1999 Total receipts .....	13	5	5
2000 Total: Balances and receipts .....	37	40	41
Appropriations:			
Current law:			
2101 LWCF Land Acquisition and Deferred Maintenance .....	-9	-4	-4
2103 LWCF Land Acquisition and Deferred Maintenance .....	-7	-7	-7
2132 LWCF Land Acquisition and Deferred Maintenance .....	7	7	7
2199 Total current law appropriations .....	-2	-4	-4
2999 Total appropriations .....	-2	-4	-4
5099 Balance, end of year .....	35	36	37

**Program and Financing** (in millions of dollars)

Identification code 012–9923–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Land Acquisition (12X5004 LALW) Discretionary .....	13	12	9
0002 Land Facilities Enhancement (12X5216 EXSC/SL) Mandatory ....	4	6	6
0003 Land Acquisition - Special Acts (12Y5208) Discretionary .....	1	1	1
0004 Land Acquisition (12X5004 LALW) Mandatory .....	72	84	198
0900 Total new obligations, unexpired accounts .....	90	103	214
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	343	388	416
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	67	54	.....
1021 Recoveries of prior year unpaid obligations .....	.....	2	2
1070 Unobligated balance (total) .....	343	390	418
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation: Land for Natl Forests Special Acts (5208 ACAC) .....	1	1	1
Appropriations, mandatory:			
1201 Appropriation: Acquisition of Lands to Complete Land Exchanges (5216 EXSC EXSL) .....	9	4	4
1201 Appropriation: Land Acquisition (5004 GAOA) .....	133	124	126
1203 Appropriation (previously unavailable)(special or trust) ....	.....	7	7
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-7	-7	-7
1260 Appropriations, mandatory (total) .....	135	128	130
1900 Budget authority (total) .....	136	129	131
1930 Total budgetary resources available .....	479	519	549
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	388	416	335
Special and non-revolving trust funds:			
1951 Unobligated balance expiring .....	1	.....	.....
1952 Expired unobligated balance, start of year .....	1	2	2
1953 Expired unobligated balance, end of year .....	1	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	12	38
3010 New obligations, unexpired accounts .....	90	103	214
3020 Outlays (gross) .....	-87	-75	-114
3040 Recoveries of prior year unpaid obligations, unexpired .....	.....	-2	-2
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	12	38	136
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	12	38
3200 Obligated balance, end of year .....	12	38	136

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	1	1

4011 Outlays from discretionary balances .....	12	1	.....
4020 Outlays, gross (total) .....	12	2	1
Mandatory:			
4090 Budget authority, gross .....	135	128	130
Outlays, gross:			
4100 Outlays from new mandatory authority .....	16	56	56
4101 Outlays from mandatory balances .....	59	17	57
4110 Outlays, gross (total) .....	75	73	113
4180 Budget authority, net (total) .....	136	129	131
4190 Outlays, net (total) .....	87	75	114

*Acquisition of Lands for National Forests, Special Acts.*—To acquire lands within critical watersheds to provide soil stabilization and restoration of vegetation. Public Laws 76–589, 76–591 and 78–310 (54 Stat. 297, 298, 299, and 402; and 58 Stat. 227–228) authorize appropriations for the purchase of lands within the following national forests: the Cache, Uinta, and Wasatch, in Utah; the Toiyabe, in Nevada; the Angeles, Cleveland, San Bernardino, and Sequoia, in California; and the Ozark and Ouachita, in Arkansas. Appropriations are made from receipts on these national forests. The 2026 Budget requests \$450,000 in funding for Special Acts with funds derived from forest receipts.

*Acquisition of Lands to Complete Land Exchanges.*—Deposits are made by State, county, or municipal governments, public school authorities, or non-Federal parties, and are used to acquire lands for the National Forest System or other authorized purposes. The 2026 Budget requests \$100,000 in funding for Acquisition of Lands to complete land exchanges with funds derived from these deposits.

**Object Classification** (in millions of dollars)

Identification code 012–9923–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	6	6	10
12.1 Civilian personnel benefits .....	2	2	4
25.2 Other services from non-Federal sources .....	2	2	4
25.3 Other goods and services from Federal sources .....	1	2	4
32.0 Land and structures .....	77	90	189
41.0 Grants, subsidies, and contributions .....	1	1	2
99.0 Direct obligations .....	89	103	213
99.5 Adjustment for rounding .....	1	.....	1
99.9 Total new obligations, unexpired accounts .....	90	103	214

**Employment Summary**

Identification code 012–9923–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	58	63	60
3001 Allocation account civilian full-time equivalent employment .....	28	28	28

**FOREST SERVICE PERMANENT APPROPRIATIONS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	447	496	527
Receipts:			
Current law:			
1130 National Forests Fund .....	8	7	6
1130 National Forests Fund, Payments to States .....	160	70	70
1130 Timber Roads, Purchaser Elections .....	2	2	2
1130 National Forests Fund, Roads and Trails for States .....	20	21	20
1130 Timber Salvage Sales .....	41	40	40
1130 Deposits, Brush Disposal .....	7	9	9
1130 Earnings on Investments, Restoration of Forest Lands .....	.....	3	1
1130 Rents and Charges for Quarters, Forest Service .....	14	13	13
1130 Timber Sales Pipeline Restoration Fund .....	6	7	7
1130 Recreation Enhancements Fees, Recreation Fee Demonstration Program .....	143	135	135
1130 Midewin National Tallgrass Prairie Rental Fees .....	1	1	1
1130 Charges, User Fees, and Natural Resource Utilization, Land between the Lakes, Forest Service .....	7	7	7
1130 Administration of Rights-of-way and Other Land Uses .....	2	2	2
1130 Funds Retained, Stewardship Contracting Product Sales .....	27	31	31
1130 National Grasslands .....	89	72	72

## FOREST SERVICE PERMANENT APPROPRIATIONS—Continued

## Special and Trust Fund Receipts—Continued

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
1130 Miscellaneous Special Funds, Forest Service .....	44	50	50
1199 Total current law receipts .....	571	470	466
1999 Total receipts .....	571	470	466
2000 Total: Balances and receipts .....	1,018	966	993
Appropriations:			
Current law:			
2101 Stewardship Contracting Product Sales .....	-27	-31	-31
2101 Forest Service Permanent Appropriations .....	-154	-70	-70
2101 Forest Service Permanent Appropriations .....	-2	-2	-2
2101 Forest Service Permanent Appropriations .....	-20	-21	-20
2101 Forest Service Permanent Appropriations .....	-41	-40	-40
2101 Forest Service Permanent Appropriations .....	-7	-9	-9
2101 Forest Service Permanent Appropriations .....	-6	-6	-6
2101 Forest Service Permanent Appropriations .....	-1	-1	-1
2101 Forest Service Permanent Appropriations .....	-43	-30	-30
2101 Forest Service Permanent Appropriations .....	-14	-13	-13
2101 Forest Service Permanent Appropriations .....	-6	-7	-7
2101 Forest Service Permanent Appropriations .....	-143	-135	-135
2101 Forest Service Permanent Appropriations .....	-1	-1	-1
2101 Forest Service Permanent Appropriations .....	-7	-7	-7
2101 Forest Service Permanent Appropriations .....	-2	-2	-2
2101 Forest Service Permanent Appropriations .....	-65	-72	-72
2103 Stewardship Contracting Product Sales .....	-1	-2	-2
2103 Forest Service Permanent Appropriations .....	-8	-8	-8
2103 Forest Service Permanent Appropriations .....	-9	-5	-5
2132 Stewardship Contracting Product Sales .....	2	2	2
2132 Forest Service Permanent Appropriations .....	6	5	5
2132 Forest Service Permanent Appropriations .....	19	8	8
2132 Forest Service Permanent Appropriations .....	8	8	8
2199 Total current law appropriations .....	-522	-439	-438
2999 Total appropriations .....	-522	-439	-438
5099 Balance, end of year .....	496	527	555

## Program and Financing (in millions of dollars)

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Brush disposal (5206) .....	12	7	9
0002 Restoration of Forest Lands and Improvements (5215) .....	74	66	67
0003 Recreation fee demonstration / enhancement programs (5268) .....	160	120	120
0004 Timber Roads - Purchaser Election program (5202) .....	3	3	3
0005 Timber Salvage Sale program (5204) .....	48	41	42
0006 Timber Pipeline Restoration fund (includes forest botanical products) (5264) .....	8	6	6
0008 Midewin Tallgrass Prairie funds (5277) .....	1	1	1
0009 Operation and maintenance of quarters (5219) .....	12	14	15
0010 Land between the lakes management fund (5360) .....	7	7	8
0012 Administration of rights-of-way and other land uses (5361 - URRF, URMN) .....	6	7	7
0013 Secure Rural Schools - National Forest Fund (5201) .....	131	70	72
0014 Secure Rural Schools - transfers from Treasury (1117) .....	115		
0015 Payments to Minnesota (5213) .....	5	5	5
0016 Payments to Counties - National Grasslands (5896) .....	62	78	80
0017 Roads and Trails for States (5203) .....			16
0018 Licensee Program (5214) .....	2	1	1
0799 Total direct obligations .....	646	426	452
0801 Admin rights of way - Reimbursable program (5361 - URMJ) ....	2	5	5
0900 Total new obligations, unexpired accounts .....	648	431	457
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	767	737	700
1021 Recoveries of prior year unpaid obligations .....	24	7	7
1070 Unobligated balance (total) .....	791	744	707
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation: Payments to States Northern Spotted Owl Guarantee (1117) .....	115		
1201 Appropriation: Payment to States, National Forest Fund (5201) .....	154	70	70
1201 Appropriation: Timber Roads, Purchaser Elections (5202) .....	2	2	2

1201 Appropriation: Roads and Trails for States, National Forests Fund (5203) .....	20	21	20
1201 Appropriation: Timber Salvage Sales (5204) .....	41	40	40
1201 Appropriation: Expenses, Brush Disposal (5206) .....	7	9	9
1201 Appropriation: Payment to Minnesota (5213) .....	6	6	6
1201 Appropriation: Licensee Programs (5214) .....	1	1	1
1201 Appropriation: Restoration of Forest Lands and Improvements (5215) .....	43	30	30
1201 Appropriation: Operations and Maintenance of Quarters (5219) .....	14	13	13
1201 Appropriation: Timber Sales Pipeline Restoration Fund (5264) .....	6	7	7
1201 Appropriation: Recreation Fees (5268) .....	143	135	135
1201 Appropriation: Midewin National Tallgrass Prairie Rental Fees (5277) .....	1	1	1
1201 Appropriation: Land Between the Lakes Management Fund (5360) .....	7	7	7
1201 Appropriation: Administration of Rights of Way and Other Land Uses (5361) .....	2	2	2
1201 Appropriation: Payments to Counties, National Grasslands (5896) .....	65	72	72
1203 Appropriation (previously unavailable)(special or trust)(Rec Fees) .....	8	8	8
1203 Appropriation (previously unavailable)(special or trust)(All Others) .....	9	5	5
1232 Sequestration - Subfunction 302 (All Remaining Accts) ....	-6	-5	-5
1232 Sequestration - Subfunction 806 Pmts to States: 5201, 5213, 5896, 1117 .....	-19	-8	-8
1232 Sequestration - Subfunction 303 Rec Fees: 5268 .....	-8	-8	-8
1240 Capital transfer of appropriations to general fund .....	-20	-21	-20
1260 Appropriations, mandatory (total) .....	591	387	387
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3		
1900 Budget authority (total) .....	594	387	387
1930 Total budgetary resources available .....	1,385	1,131	1,094
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	737	700	637

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	134	177	208
3010 New obligations, unexpired accounts .....	648	431	457
3020 Outlays (gross) .....	-581	-393	-611
3040 Recoveries of prior year unpaid obligations, unexpired .....	-24	-7	-7
3050 Unpaid obligations, end of year .....	177	208	47
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	134	177	208
3200 Obligated balance, end of year .....	177	208	47

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	594	387	387
Outlays, gross:			
4100 Outlays from new mandatory authority .....	243	119	119
4101 Outlays from mandatory balances .....	338	274	492
4110 Outlays, gross (total) .....	581	393	611
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-3		
4180 Budget authority, net (total) .....	591	387	387
4190 Outlays, net (total) .....	578	393	611

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....		100	100
5001 Total investments, EOY: Federal securities: Par value .....	100	100	100

**Brush Disposal.**—Funds from payments made by purchasers of National Forest timber are used to dispose of or treat slash and other debris resulting from timber cutting operations (16 U.S.C. 490).

**Restoration of Forest Lands and Improvements.**—Funds from (1) forfeiture of deposits and bonds posted by permittees or purchasers of National Forest timber for failure to complete performance of improvement, protection, or rehabilitation work required under the permit or timber sale contract; or (2) the result of a judgment, compromise, or settlement of any claim, involving present or potential damage to lands or improvements, are used for the improvement, protection, or rehabilitation of lands under the administration of the Forest Service (16 U.S.C. 579c).

**Recreation Fees, Forest Service (also referred to as the Federal Lands Recreation Enhancement Fund).**—Fees collected from users of recreation facilities are used to pay for the operation, maintenance, and improvement

of recreation sites and services to maintain and enhance recreation opportunities, visitor experiences, and related fish and wildlife habitat. (16 U.S.C. 6806 et seq.).

**Timber Purchaser Election Roads Construction.**—Funds from timber receipts are used to construct or reconstruct roads for purchasers of timber who qualify as small businesses and elect to have the Forest Service construct the roads designated under the timber sale contract (16 U.S.C. 472a(i)).

**Timber Salvage Sales.**—Funds are used for salvage logging of dead, damaged, insect-infested, or down timber, and to remove such trees for stand improvement (16 U.S.C. 472a(h)).

**Timber Sales Pipeline Restoration Fund.**—Funds are used for the preparation of timber sales and funding the backlog of recreation projects on National Forest System lands (16 U.S.C. 1611 note).

**Forest Botanical Products.**—Permitting fees are based on the fair market value of forest botanical products to cover the costs of analyzing, granting, modifying, or administering permits for harvest, including the costs for environmental analyses (16 U.S.C. 528 note). The 2026 Budget proposes a one-year reauthorization of the program.

**Midewin National Tallgrass Prairie Funds.**—Funds collected through user and rental fees (Public Law 104–106, Div. B, (Title XXIX, sec. 2915 (b) through (f)), Feb. 10, 1996, 110 Stat. 601) can be used as follows:

**Midewin National Tallgrass Prairie Rental Fees.**—Available receipts from rental fees may be used for ecosystem restoration, prairie improvements, and administrative activities at the Midewin National Tallgrass Prairie.

**Midewin National Tallgrass Prairie Restoration Fund.**—Receipts from grazing fees, agricultural leases for row crops, sales of surplus equipment, and from the sale of any facilities and improvements, may be used for prairie ecosystem restoration, and for construction, operation and maintenance of a visitor center, recreation facilities, trails, and an administrative office.

**Operation and Maintenance of Quarters.**—Rents collected from employees occupying Forest Service housing facilities for operation and maintenance of employee-occupied quarters (5 U.S.C. 5911).

**Land Between the Lakes Management Fund.**—Amounts received from charges, user fees and natural resource use on the Land Between the Lakes National Recreation Area (LBLNRA) are deposited into this fund and are available for construction, improvement, or maintenance in the LBLNRA (16 U.S.C. 460lll–24) (P.L. 105–277, div. A, Sec. 101(e) [title V, Sec. 524], Oct. 21, 1998, 112 Stat. 2681–315, as amended by P.L. 117–328).

**Cost Recovery (Lands Minor Projects, Administrative Rights-of-Way Program), and Cost Recovery (Lands Major Projects, including the Reimbursable Program).**—Fees collected from applicants and holders of special use authorizations are available to pay for processing applications and monitoring compliance with special use authorizations. (31 U.S.C. 9701; 43 U.S.C. 1764(g); 30 U.S.C. 815(1); P.L. 82–137; P.L. 66–146; P.L. 94–579; 113 Stat. 1501A–196197 as amended by 118 Stat. 3105; 119 Stat. 555 and P.L. 110–161; 16 U.S.C. 46016d; 117 Stat. 294–297). This fund also includes:

**Commercial Filming.**—Collection of fees from commercial filming and still photography permits for maintenance of the filming site. (16 U.S.C. 460l–6d) (P.L. 106–206).

**Organizational Camps.**—Collection of land use fees from organizational camps located on National Forest System lands. (16 U.S.C. 6231 et seq.) (P.L. 108–7).

**Payments to States, National Forests.**—The Secure Rural Schools and Community Self-Determination Act of 2000 (as amended by P.L. 116–93, the Further Consolidated Appropriations Act, 2020), provides annual revenue sharing payments. These formula-based payments are made to counties that contain national forests are derived from revenues from Federal activities on the national forests in the previous calendar year, supplemented by amounts from the General Fund. The Infrastructure Investment and Jobs Act, Public Law 117–58, amended the Secure Rural Schools and Com-

munity Self-Determination Act to extend these payments through 2023, with the final payment in 2024. In the absence of this authority, eligible counties would receive 25 Percent Payments authorized under the Act of May 23, 1098.

**Payment to Minnesota.**—The State of Minnesota is paid 0.75 percent of the appraised value of certain Superior National Forest lands in the counties of Cook, Lake, and St. Louis for distribution to those counties (16 U.S.C. 577g).

**Payments to Counties, National Grasslands.**—25 percent of net revenues from the use of lands acquired under Title III of the Bankhead-Jones Act is provided to counties in which Title III-Bankhead-Jones Acquired Lands are located for funding public schools and roads. (7 U.S.C. 1012).

**Roads and Trails (10 Percent) Fund.**—10 percent of all National Forest Fund receipts received by the Forest Service are available to repair or reconstruct roads, bridges, and trails on NFS lands, or to correct road and trail deficiencies that adversely affect ecosystems. In 2026, mandatory receipts made available to the Roads and Trails Fund would be used primarily on road construction and maintenance to facilitate timber production from NFS lands.

**Licensee Program.**—Fees for the private commercial use of intellectual property are collected under regulations promulgated by the Secretary. The licensee program includes Smokey Bear to further the nationwide forest fire prevention campaign (16 U.S.C. 580p(2)) and Woodsy Owl to promote wise use of the environment (16 U.S.C. 580p(1)).

**Quinault Special Management Area.**—The Forest Service manages the natural resources and distributes proceeds from the sale of forest products in the Quinault Special Management Area of the Olympic National Forest. Receipts are divided between the State of Washington (45 percent), the Quinault Tribe (45 percent) and the Quinault Special Management Area fund (10 percent) for use by the Olympic National Forest to administer future timber sales. (P.L. 100–638) (102 Stat. 3327).

**Site-specific Lands Acts.**—Proceeds from the sale of National Forest System land pursuant to special acts passed by Congress are used for specific improvements to lands and facilities within the same national forest or State. (16 U.S.C. 484a; P.L. 90–171).

**Land and Water Conservation Fund Act.**—The Forest Service uses Federal land acquisition funding from the Land and Water Conservation Fund (LWCF) Act of 1965 to acquire land within or adjacent to the boundaries of national forests and within wilderness areas, and to acquire inholdings. Land acquisitions improve recreational access and create efficiencies for priority stewardship activities, such as hazardous fuels treatments and watershed protection. On August 4, 2020, the LWCF Act was amended by the Great American Outdoors Act (GAOA) to permanently fund the LWCF for investment in conservation and recreation opportunities in public and private lands. In 2026, the Forest Service proposes a new LWCF Forest Service Deferred Maintenance Program to be funded at \$111.09 million.

#### Object Classification (in millions of dollars)

Identification code 012–9921–0–2–999		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	71	74	46
11.3	Other than full-time permanent .....	6	.....	.....
11.5	Other personnel compensation .....	4	.....	.....
11.9	Total personnel compensation .....	81	74	46
12.1	Civilian personnel benefits .....	32	29	18
21.0	Travel and transportation of persons .....	3	2	2
23.3	Communications, utilities, and miscellaneous charges .....	1	.....	1
24.0	Printing and reproduction .....	1	.....	.....
25.2	Other services from non-Federal sources .....	109	66	80
25.3	Other goods and services from Federal sources .....	23	12	15
25.4	Operation and maintenance of facilities .....	1	.....	.....
25.5	Research and development contracts .....	1	.....	.....
25.7	Operation and maintenance of equipment .....	1	2	2
26.0	Supplies and materials .....	15	6	8
31.0	Equipment .....	4	2	2
32.0	Land and structures .....	9	4	5
41.0	Grants, subsidies, and contributions .....	363	228	275

## FOREST SERVICE PERMANENT APPROPRIATIONS—Continued

## Object Classification—Continued

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
99.0 Direct obligations .....	644	425	454
99.0 Reimbursable obligations .....	5	5	5
99.5 Adjustment for rounding .....	-1	1	-2
99.9 Total new obligations, unexpired accounts .....	648	431	457

## Employment Summary

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,181	1,043	455
2001 Reimbursable civilian full-time equivalent employment .....	29	29	29

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 012–4605–0–4–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Working capital fund .....	344	342	342
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	320	450	548
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	320		
1021 Recoveries of prior year unpaid obligations .....	35	15	15
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	356	465	563
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	438	425	425
1930 Total budgetary resources available .....	794	890	988
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	450	548	646
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	215	194	176
3010 New obligations, unexpired accounts .....	344	342	342
3020 Outlays (gross) .....	-330	-345	-448
3040 Recoveries of prior year unpaid obligations, unexpired .....	-35	-15	-15
3050 Unpaid obligations, end of year .....	194	176	55
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	215	194	176
3200 Obligated balance, end of year .....	194	176	55
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	438	425	425
Outlays, gross:			
4010 Outlays from new discretionary authority .....	57	170	170
4011 Outlays from discretionary balances .....	273	175	278
4020 Outlays, gross (total) .....	330	345	448
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-125	-40	-40
4033 Non-Federal sources .....	-314	-385	-385
4040 Offsets against gross budget authority and outlays (total) ....	-439	-425	-425
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4080 Outlays, net (discretionary) .....	-109	-80	23
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-109	-80	23

The Working Capital Fund is a self-sustaining revolving fund that provides services to national forests, research experiment stations, other Federal agencies when necessary, State and private agencies as provided by law, and to persons who cooperate with the Forest Service in fire control

and other authorized programs. Forestry-related supply and support services include:

**Equipment Services.**—The Fund owns, operates, maintains, replaces, and repairs common-use, motor-driven, and similar equipment. This equipment is rented to administrative units including national forests, research experiment stations, other Forest Service units, and to other federal and non-federal agencies. Rental rates include an incremental charge which, when added to depreciation and residual value, provides funds to finance equipment replacement costs.

**Aircraft Services.**—The Fund operates, maintains, and repairs Forest Service-owned aircraft used in fire surveillance and suppression, and in other Forest Service programs. Aircraft replacement costs are financed from either appropriated funds or the Forest Service Working Capital Fund, or a combination of both.

**Supply Services.**—The Fund operates common services and provides for cost-recovery of Working Capital Fund Program Management. Common services include photo reproduction laboratories that store, reproduce, and supply aerial photographs, aerial maps, and other photographs of national forest lands. Photographic reproductions are sold to national forests, research experiment stations, and others at cost. Common services also include sign shops to manufacture special signs for regulating traffic and posting information for visitors to the national forests. These signs are sold to national forests and research experiment stations at cost.

**Nurseries.**—The Fund operates seed supply services that provide tree seeds for direct seeding or sowing in nurseries for the production of trees. Activities include the purchase or collection of cones, extraction of seeds, cleaning, and testing, and storage and delivery. The fund operates in conjunction with forest tree nurseries and cold storage facilities for the storage of tree seedlings. Tree seedlings are sold to national forests, State foresters, and other cooperators at cost.

## Object Classification (in millions of dollars)

Identification code 012–4605–0–4–302	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	22	20	20
11.3 Other than full-time permanent .....		1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	23	22	22
12.1 Civilian personnel benefits .....	9	8	8
21.0 Travel and transportation of persons .....	12	10	10
22.0 Transportation of things .....	1	3	3
23.2 Rental payments to others .....		1	1
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	9	9	9
25.3 Other goods and services from Federal sources .....	9	13	13
25.7 Operation and maintenance of equipment .....	48	44	44
26.0 Supplies and materials .....	58	59	59
31.0 Equipment .....	170	172	172
32.0 Land and structures .....	1		
99.0 Reimbursable obligations .....	341	342	342
99.5 Adjustment for rounding .....	3		
99.9 Total new obligations, unexpired accounts .....	344	342	342

## Employment Summary

Identification code 012–4605–0–4–302	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	321	321	321

## Trust Funds

## FOREST SERVICE TRUST FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–9974–0–7–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	9	18	4

Receipts:			
Current law:			
1110	Transfers from General Fund of Amounts Equal to Certain Customs Duties, Reforestation Trust Fund .....	158	150
1130	Forest Service Cooperative Fund .....	85	86
1199	Total current law receipts .....	243	236
1999	Total receipts .....	243	236
2000	Total: Balances and receipts .....	252	254
Appropriations:			
Current law:			
2101	Forest Service Trust Funds .....	-85	-85
2101	Forest Service Trust Funds .....	-158	-165
2103	Forest Service Trust Funds .....	-5	-14
2132	Forest Service Trust Funds .....	14	14
2199	Total current law appropriations .....	-234	-250
2999	Total appropriations .....	-234	-250
5099	Balance, end of year .....	18	4

**Program and Financing** (in millions of dollars)

Identification code 012-9974-0-7-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Cooperative work trust fund (8028 - CWKV CWF2) .....	67	71
0002	Cooperative work advance payments (8028 - CWF2) .....	14	26
0003	Reforestation trust fund (8046 - RTRT) .....	204	130
0799	Total direct obligations .....	285	227
0801	Reimbursable program-coop work other (8028 - CWFS) .....	25	24
0900	Total new obligations, unexpired accounts .....	310	251
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	654	612
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	4	.....
1021	Recoveries of prior year unpaid obligations .....	6	1
1033	Recoveries of prior year paid obligations .....	1	.....
1070	Unobligated balance (total) .....	665	613
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation: Cooperative Work Trust Fund (8028 CWKV CWF2) .....	85	85
1201	Appropriation: Reforestation Trust Fund (8046 RTRT) .....	158	165
1203	Appropriation (previously unavailable)(special or trust) ....	5	14
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-14	-14
1260	Appropriations, mandatory (total) .....	234	250
Spending authority from offsetting collections, mandatory:			
1800	Collected (CWFS) .....	23	36
1900	Budget authority (total) .....	257	286
1930	Total budgetary resources available .....	922	899
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	612	648
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	124	165
3010	New obligations, unexpired accounts .....	310	251
3020	Outlays (gross) .....	-263	-280
3040	Recoveries of prior year unpaid obligations, unexpired .....	-6	-1
3050	Unpaid obligations, end of year .....	165	135
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	124	165
3200	Obligated balance, end of year .....	165	135
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	257	286
Outlays, gross:			
4100	Outlays from new mandatory authority .....	6	31
4101	Outlays from mandatory balances .....	257	249
4110	Outlays, gross (total) .....	263	280
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources .....	-24	-36
Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts .....	1	.....

4160	Budget authority, net (mandatory) .....	234	250
4170	Outlays, net (mandatory) .....	239	244
4180	Budget authority, net (total) .....	234	250
4190	Outlays, net (total) .....	239	244

**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	6	6
5001	Total investments, EOY: Federal securities: Par value .....	6	6

**Cooperative Work Trust Fund-Knutson Vandenberg.**—This fund receives deposits from purchasers of timber to accomplish improvement work within the timber sale area. Specified work includes reforestation of harvested areas, stand improvement, prescribed burning, wildlife monitoring, and other actions to protect National Forest System lands. Funds are also used for protection, reforestation, and timber stand improvement on private lands adjacent to National Forest System lands (7 U.S.C. 2269; 16 U.S.C. 498, 535, 572, 572a, 576b, 1643; and 31 U.S.C. 1321).

**Cooperative Work Trust Fund-Advanced Payments (Non-Agreement Based).**—This fund receives deposits from partners and cooperators for protecting and improving resources of the National Forest System as authorized by permits or sale contracts. Deposits from multiple contributors can be pooled to support a wide variety of activities that benefit Forest and Rangeland Research, National Forest System lands, and other agency activities. Such activities include road maintenance, wildfire protection on State and private lands, and resource management programs. Multiple statutes authorize this fund including 16 U.S.C. 572 and 31 U.S.C. 1321.

**Cooperative Work Trust Fund-Reimbursable Program (Agreement Based).**—This fund receives deposits from partners and cooperators to protect and improve the resources of the National Forest System as authorized by cooperative agreements. These funds support a wide variety of activities that benefit and support Forest and Rangeland Research, National Forest System lands, and other agency activities. Multiple statutes authorize this fund including 16 U.S.C. 498, 16 U.S.C. 532-537, and 31 U.S.C. 1321.

**Reforestation Trust Fund.**—Congress created this fund to supplement the reforestation and timber stand improvement work accomplished by the Knutson Vandenberg Fund (16 U.S.C. 1606a(d)). Funds are generated from import tariffs on certain wood products. The Infrastructure Investment and Jobs Act (P.L. 117-58) removed the \$30 million annual cap on available funds. Funding for this program will support continued planning to manage reforestation on approximately 180,000 acres. Additionally, it will invest in stand improvement work to enhance productivity and quality of timber stands.

**Land Between the Lakes Trust Fund.**—Interest earned from funds transferred by the Tennessee Valley Authority is available for public education, grants, recreation internships, conservation and multiple-use management of the Land Between the Lakes National Recreation Area in Kentucky and Tennessee. Annual trust fund earnings and program expenditures are less than \$1 million (16 U.S.C. 460III-31).

**Object Classification** (in millions of dollars)

Identification code 012-9974-0-7-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	34	45
11.3	Other than full-time permanent .....	1	.....
11.5	Other personnel compensation .....	2	.....
11.9	Total personnel compensation .....	37	45
12.1	Civilian personnel benefits .....	15	18
21.0	Travel and transportation of persons .....	1	1
25.2	Other services from non-Federal sources .....	64	48
25.3	Other goods and services from Federal sources .....	12	14
26.0	Supplies and materials .....	91	55
31.0	Equipment .....	5	4
32.0	Land and structures .....	2	2
41.0	Grants, subsidies, and contributions .....	56	40
99.0	Direct obligations .....	283	227
99.0	Reimbursable obligations .....	24	24
99.5	Adjustment for rounding .....	3	.....

## FOREST SERVICE TRUST FUNDS—Continued

## Object Classification—Continued

Identification code 012–9974–0–7–302	2024 actual	2025 est.	2026 est.
99.9 Total new obligations, unexpired accounts .....	310	251	248

## Employment Summary

Identification code 012–9974–0–7–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	466	469	193
2001 Reimbursable civilian full-time equivalent employment .....	91	92	92

## ADMINISTRATIVE PROVISIONS—FOREST SERVICE

## (INCLUDING TRANSFERS OF FUNDS)

Appropriations to the Forest Service for the current fiscal year shall be available for: (1) purchase of passenger motor vehicles; acquisition of passenger motor vehicles from excess sources, and hire of such vehicles; purchase, lease, operation, maintenance, and acquisition of aircraft to maintain the operable fleet for use in Forest Service programs; notwithstanding other provisions of law, existing aircraft being replaced may be sold, with proceeds derived or trade-in value used to offset the purchase price for the replacement aircraft; (2) services pursuant to 7 U.S.C. 2225, and not to exceed \$100,000 for employment under 5 U.S.C. 3109; (3) purchase, erection, and alteration of buildings and other public improvements (7 U.S.C. 2250); (4) acquisition of land, waters, and interests therein pursuant to 7 U.S.C. 428a; (5) for expenses pursuant to the Volunteers in the National Forest Act of 1972 (16 U.S.C. 558a, 558d, and 558a note); (6) the cost of uniforms as authorized by 5 U.S.C. 5901–5902; and (7) for debt collection contracts in accordance with 31 U.S.C. 3718(c).

Funds made available to the Forest Service in this Act may be transferred between accounts affected by the Forest Service budget restructure outlined in section 435 of division D of the Further Consolidated Appropriations Act, 2020 (Public Law 116–94): Provided, That any transfer of funds pursuant to this paragraph shall not increase or decrease the funds appropriated to any account in this fiscal year by more than ten percent: Provided further, That such transfer authority is in addition to any other transfer authority provided by law.

Notwithstanding any other provision of this Act, the Forest Service may transfer unobligated balances of discretionary funds appropriated to the Forest Service by this Act to or within the National Forest System Account, or reprogram funds to be used for the purposes of urgent rehabilitation of burned-over National Forest System lands and water: Provided, That such transferred funds shall remain available through September 30, 2029: Provided further, That none of the funds transferred pursuant to this paragraph shall be available for obligation without written notification to the Committees on Appropriations of both Houses of Congress.

Funds appropriated to the Forest Service shall be available for expenditure or transfer to the Department of the Interior, Bureau of Land Management, for removal, preparation, and adoption of excess wild horses and burros from National Forest System lands, and for the performance of cadastral surveys to designate the boundaries of such lands.

None of the funds made available to the Forest Service in this Act or any other Act with respect to any fiscal year shall be subject to transfer under the provisions of section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257), section 442 of Public Law 106–224 (7 U.S.C. 7772), or section 10417(b) of Public Law 107–171 (7 U.S.C. 8316(b)).

Not more than \$82,000,000 of funds available to the Forest Service shall be transferred to the Working Capital Fund of the Department of Agriculture and not more than \$14,500,000 of funds available to the Forest Service shall be transferred to the Department of Agriculture for Department Reimbursable Programs, commonly referred to as Greenbook charges: Provided, That nothing in this paragraph shall prohibit or limit the use of reimbursable agreements requested by the Forest Service in order to obtain information technology services, including telecommunications and system modifications or enhancements, from the Working Capital Fund of the Department of Agriculture: Provided further, That actual transfer amounts may be reduced proportionately to reductions in Forest Service full-time equivalents and as appropriate for other policy and program factors.

Of the funds available to the Forest Service, up to \$5,000,000 shall be available for priority projects within the scope of the approved budget, which shall be carried out by the Youth Conservation Corps and shall be carried out under the authority of the Public Lands Corps Act of 1993 (16 U.S.C. 1721 et seq.).

Of the funds available to the Forest Service, \$4,000 is available to the Chief of the Forest Service for official reception and representation expenses.

Pursuant to sections 405(b) and 410(b) of Public Law 101–593, of the funds available to the Forest Service, up to \$3,000,000 may be advanced in a lump sum to the National Forest Foundation to aid conservation partnership projects in support of the Forest Service mission, without regard to when the Foundation incurs expenses, for projects on or benefitting National Forest System lands or related to Forest Service programs: Provided, That of the Federal funds made available to the Foundation, no more than \$300,000 shall be available for administrative expenses: Provided further, That the Foundation shall obtain, by the end of the period of Federal financial assistance, private contributions to match funds made available by the Forest Service on at least a one-for-one basis: Provided further, That the Foundation may transfer Federal funds to a Federal or a non-Federal recipient for a project at the same rate that the recipient has obtained the non-Federal matching funds.

Pursuant to section 2(b)(2) of Public Law 98–244, up to \$3,000,000 of the funds available to the Forest Service may be advanced to the National Fish and Wildlife Foundation in a lump sum to aid cost-share conservation projects, without regard to when expenses are incurred, on or benefitting National Forest System lands or related to Forest Service programs: Provided, That such funds shall be matched on at least a one-for-one basis by the Foundation or its sub-recipients: Provided further, That the Foundation may transfer Federal funds to a Federal or non-Federal recipient for a project at the same rate that the recipient has obtained the non-Federal matching funds.

Any amounts made available to the Forest Service in this fiscal year, including available collections, may be used by the Secretary of Agriculture, acting through the Chief of the Forest Service, to enter into Federal financial assistance grants and cooperative agreements to support forest or grassland collaboratives in the accomplishment of activities benefitting both the public and the National Forest System, Federal lands and adjacent non-Federal lands. Eligible activities are those that will improve or enhance Federal investments, resources, or lands, including for collaborative and collaboration-based activities, including but not limited to facilitation, planning, and implementing projects, technical assistance, administrative functions, operational support, participant costs, and other capacity support needs, as identified by the Forest Service. Eligible recipients are Indian tribal entities (defined at 25 U.S.C. 5304(e)), state government, local governments, private and nonprofit entities, for-profit organizations, and educational institutions. The Secretary of Agriculture, acting through the Chief of the Forest Service, may enter into such cooperative agreements notwithstanding chapter 63 of title 31 when the Secretary determines that the public interest will be benefited and that there exists a mutual interest other than monetary considerations. Transactions subject to Title 2 of the Code of Federal Regulations shall be publicly advertised and require competition when required by such Title 2. For those transactions not subject to Title 2 of the Code of Federal Regulations, the agency may require public advertising and competition when deemed appropriate. The term "forest and grassland collaboratives" means groups of individuals or entities with diverse interests participating in a cooperative process to share knowledge, ideas, and resources about the protection, restoration, or enhancement of natural and other resources on Federal and adjacent non-Federal lands, the improvement or maintenance of public access to Federal lands, or the reduction of risk to such lands caused by natural disasters.

The 19th unnumbered paragraph under the heading "Administrative Provisions, Forest Service" in title III of Public Law 109–54, as amended, shall be further amended by striking "in this Act" and by striking "prior to the date of enactment of this Act."

Funds appropriated to the Forest Service shall be available for interactions with and providing technical assistance to rural communities and natural resource-based businesses for sustainable rural economic development purposes.

Funds appropriated to the Forest Service shall be available for payments to counties within the Columbia River Gorge National Scenic Area, pursuant to section 14(c)(1) and (2), and section 16(a)(2) of Public Law 99–663.

Any funds appropriated to the Forest Service may be used to meet the non-Federal share requirement in section 502(c) of the Older Americans Act of 1965 (42 U.S.C. 3056(c)(2)).

The Forest Service shall not assess funds for the purpose of performing fire, administrative, and other facilities maintenance and decommissioning.

Notwithstanding any other provision of law, of any appropriations or funds available to the Forest Service, not to exceed \$500,000 may be used to reimburse the Office of the General Counsel (OGC), Department of Agriculture, for travel and related expenses incurred as a result of OGC assistance or participation requested by the Forest Service at meetings, training sessions, management reviews, and purchase negotiations, and similar matters unrelated to civil litigation: Provided, That future budget justifications for both the Forest Service and the Department of

*Agriculture should clearly display the sums previously transferred and the sums requested for transfer.*

*An eligible individual who is employed in any project funded under title V of the Older Americans Act of 1965 (42 U.S.C. 3056 et seq.) and administered by the Forest Service shall be considered to be a Federal employee for purposes of chapter 171 of title 28, United States Code.*

*Funds appropriated to the Forest Service shall be available to pay, from a single account, the base salary and expenses of employees who carry out functions funded by other accounts for Enterprise Program, Geospatial Technology and Applications Center, remnant Natural Resource Manager, and National Technology and Development Program.*

#### ADMINISTRATIVE PROVISIONS—FOREST SERVICE

(Legislative proposal, not subject to PAYGO)

(INCLUDING TRANSFERS OF FUNDS)

*Contingent upon the enactment of legislation establishing within the Department of the Interior an agency known as the United States Wildland Fire Service responsible for carrying out all aspects of the Federal wildland fire missions currently assigned to the Departments of the Interior and Agriculture, the Secretaries of the Interior and Agriculture may transfer funds made available to their respective Departments and agencies for activities related to Federal wildland fire missions among and between the Departments and agencies affected by the establishment and implementation of the United States Wildland Fire Service.*

### GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
<b>Governmental receipts:</b>			
012-249700 Full Cost Recovery Fees Pursuant to OMB Circular A-25 .....	12	.....	.....
General Fund Governmental receipts .....	12	.....	.....
<b>Offsetting receipts from the public:</b>			
012-181100 National Grasslands .....	196	216	216
012-222100 National Forest Fund .....	.....	1	1
012-267130 Food Supply Chain and Agriculture Pandemic Response Guaranteed Loan, Downward Reestimates of Subsidy .....	6	8	.....
012-267530 Biorefinery Assistance, Downward Reestimates of Subsidies .....	9	7	.....
012-270110 Agriculture Credit Insurance, Negative Subsidies .....	76	415	45
012-270130 Agriculture Credit Insurance, Downward Reestimates of Subsidies .....	473	319	.....
012-270210 Rural Electrification and Telephone Loans, Negative Subsidies .....	203	203	203
012-270230 Rural Electrification and Telephone Loans, Downward Reestimates of Subsidies .....	1,659	1,102	.....
012-270310 Rural Water and Waste Disposal, Negative Subsidies .....	14	14	14
012-270330 Rural Water and Waste Disposal, Downward Reestimates of Subsidies .....	26	17	.....
012-270510 Rural Community Facility, Negative Subsidies .....	62	62	62
012-270530 Rural Community Facility, Downward Reestimates of Subsidies .....	81	8	.....
012-270610 Rural Housing Insurance, Negative Subsidies .....	34	34	34
012-270630 Rural Housing Insurance, Downward Reestimates of Subsidies .....	770	218	.....
012-270730 Rural Business and Industry, Downward Reestimates of Subsidies .....	164	37	.....
012-270830 P.L. 480 Loan Program, Downward Reestimates of Subsidies .....	1	2	.....
012-271030 Rural Development Loans, Downward Reestimates of Subsidies .....	2	6	.....
012-271330 Economic Development Loans, Downward Reestimates of Subsidies .....	1	1	.....
012-274630 Downward Reestimates, Distance Learning, Telemedicine, and Broadband Program .....	28	70	.....
012-275610 Negative Subsidies, Farm Storage Facility Loans .....	3	1	.....
012-275630 Farm Storage Facility Loans, Downward Reestimate of Subsidies .....	7	4	.....
012-275730 Commodity Credit Corporation Export Guarantee Financing, Downward Reestimate of Subsidies .....	48	17	.....
012-278610 Rural Energy for America Program, Negative Subsidies .....	1	1	1
012-278630 Rural Energy for America Program, Downward Reestimates of Subsidies .....	17	14	.....
012-279310 Commodity Credit Corporation Export Guarantee Financing, Negative Subsidies .....	10	15	18
012-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	49	20	20

General Fund Offsetting receipts from the public .....	3,940	2,812	614
<b>Intragovernmental payments:</b>			
012-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	1,026	.....	.....
General Fund Intragovernmental payments .....	1,026	.....	.....

### TITLE VII—GENERAL PROVISIONS

(INCLUDING CANCELLATIONS AND TRANSFERS OF FUNDS)

SEC. 701. *The Secretary may use any appropriations made available to the Department of Agriculture in this Act to purchase new passenger motor vehicles, in addition to specific appropriations for this purpose, so long as the total number of vehicles purchased in fiscal year 2026 does not exceed the number of vehicles owned or leased in fiscal year 2018: Provided, That, prior to purchasing additional motor vehicles, the Secretary must determine that such vehicles are necessary for transportation safety, to reduce operational costs, and for the protection of life, property, and public safety: Provided further, That the Secretary may not increase the Department of Agriculture's fleet above the 2018 level unless the Secretary notifies in writing the Committees on Appropriations of both Houses of Congress.*

SEC. 702. *Notwithstanding any other provision of this Act, the Secretary of Agriculture may transfer unobligated balances of discretionary funds appropriated by this Act or any other available unobligated discretionary balances that are remaining available of the Department of Agriculture to the Working Capital Fund to acquire and improve property, equipment, and other support systems necessary for the delivery of financial, administrative, and information technology services, including cloud adoption and migration, of primary benefit to the agencies of the Department of Agriculture, such transferred funds to remain available until expended: Provided, That none of the funds made available by this Act or any other Act shall be transferred to the Working Capital Fund without the prior approval of the agency administrator: Provided further, That none of the funds transferred to the Working Capital Fund pursuant to this section shall be available for obligation without written notification to the Committees on Appropriations of both Houses of Congress: Provided further, That none of the funds appropriated by this Act or made available to the Department's Working Capital Fund shall be available for obligation or expenditure to make any changes to the Department's National Finance Center without written notification to the Committees on Appropriations of both Houses of Congress: Provided further, That control of any functions, missions, and systems for current and future human resources management and integrated personnel and payroll systems (PPS) and functions provided by the Chief Financial Officer and the Chief Information Officer shall remain in the National Finance Center and under the management responsibility and administrative control of the National Finance Center: Provided further, That the Secretary of Agriculture and the offices of the Chief Financial Officer shall actively market to existing and new Departments and other government agencies National Finance Center shared services including, but not limited to, payroll, financial management, and human capital shared services and allow the National Finance Center to perform technology upgrades: Provided further, That of annual income amounts in the Working Capital Fund of the Department of Agriculture attributable to the amounts in excess of the true costs of the shared services provided by the National Finance Center and budgeted for the National Finance Center, the Secretary shall reserve not more than 4 percent for the replacement or acquisition of services and equipment, including equipment for the improvement, delivery, and implementation of financial, administrative, and information technology services, and other systems of the National Finance Center or to pay any unforeseen, extraordinary cost of the National Finance Center: Provided further, That none of the amounts reserved shall be available for obligation unless the Secretary submits written notification of the obligation to the Committees on Appropriations of both Houses of Congress: Provided further, That the limitations on the obligation of funds pending notification to Congressional Committees shall not apply to any obligation that, as determined by the Secretary, is necessary to respond to a declared state of emergency that significantly impacts the operations of the National Finance Center; or to evacuate employees of the National Finance Center to a safe haven to continue operations of the National Finance Center.*

SEC. 703. *No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.*

SEC. 704. *No funds appropriated by this Act may be used to pay negotiated indirect cost rates on cooperative agreements or similar arrangements between the United States Department of Agriculture and nonprofit institutions in excess of 10 percent of the total direct cost of the agreement when the purpose of such cooperative arrangements is to carry out programs of mutual interest between the two parties. This does not preclude appropriate payment of indirect costs on grants and contracts*

with such institutions when such indirect costs are computed on a similar basis for all agencies for which appropriations are provided in this Act.

SEC. 705. Appropriations to the Department of Agriculture for the cost of direct and guaranteed loans made available in the current fiscal year shall remain available until expended to disburse obligations made in the current fiscal year for the following accounts: the Rural Development Loan Fund program account, the Rural Electrification and Telecommunication Loans program account, and the Rural Housing Insurance Fund program account.

SEC. 706. None of the funds made available to the Department of Agriculture by this Act may be used to acquire new information technology systems or significant upgrades, as determined by the Office of the Chief Information Officer, without the approval of the Chief Information Officer and the concurrence of the Executive Information Technology Investment Review Board: Provided, That notwithstanding any other provision of law, none of the funds appropriated or otherwise made available by this Act may be transferred to the Office of the Chief Information Officer without written notification to the Committees on Appropriations of both Houses of Congress: Provided further, That notwithstanding section 11319 of title 40, United States Code, none of the funds available to the Department of Agriculture for information technology shall be obligated for projects, contracts, or other agreements over \$25,000 prior to receipt of written approval by the Chief Information Officer: Provided further, That the Chief Information Officer may authorize an agency to obligate funds without written approval from the Chief Information Officer for projects, contracts, or other agreements up to \$250,000 based upon the performance of an agency measured against the performance plan requirements described in the explanatory statement accompanying Public Law 113–235.

SEC. 707. Funds made available under section 524(b) of the Federal Crop Insurance Act (7 U.S.C. 1524(b)) in the current fiscal year shall remain available until expended to disburse obligations made in the current fiscal year.

SEC. 708. Notwithstanding any other provision of law, any former Rural Utilities Service borrower that has repaid or prepaid an insured, direct or guaranteed loan under the Rural Electrification Act of 1936, or any not-for-profit utility that is eligible to receive an insured or direct loan under such Act, shall be eligible for assistance under section 313B(a) of such Act in the same manner as a borrower under such Act.

SEC. 709. Except as otherwise specifically provided by law, not more than \$20,000,000 in unobligated balances from appropriations made available for salaries and expenses in this Act for the Farm Service Agency shall remain available through September 30, 2027, for information technology expenses.

SEC. 710. None of the funds appropriated or otherwise made available by this Act may be used for first-class travel by the employees of agencies funded by this Act in contravention of sections 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

SEC. 711. In the case of each program established or amended by the Agricultural Act of 2014 (Public Law 113–79) or by a successor to that Act, other than by title I or subtitle A of title III of such Act, or programs for which indefinite amounts were provided in that Act, that is authorized or required to be carried out using funds of the Commodity Credit Corporation—

(1) such funds shall be available for salaries and related administrative expenses, including technical assistance, associated with the implementation of the program, without regard to the limitation on the total amount of allotments and fund transfers contained in section 11 of the Commodity Credit Corporation Charter Act (15 U.S.C. 714i); and

(2) the use of such funds for such purpose shall not be considered to be a fund transfer or allotment for purposes of applying the limitation on the total amount of allotments and fund transfers contained in such section.

SEC. 712. Of the funds made available by this Act, not more than \$2,900,000 shall be used to cover necessary expenses of activities related to all advisory committees, panels, commissions, and task forces of the Department of Agriculture, except for panels used to comply with negotiated rule makings and panels used to evaluate competitively awarded grants.

SEC. 713. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

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

SEC. 714. Notwithstanding subsection (b) of section 14222 of Public Law 110–246 (7 U.S.C. 612c–6; in this section referred to as “section 14222”), none of the funds appropriated or otherwise made available by this or any other Act shall be used to pay the salaries and expenses of personnel to carry out a program under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c; in this section referred to as “section 32”) in excess of \$1,667,049,000 (exclusive of carryover appropriations from prior

fiscal years), as follows: Child Nutrition Programs Entitlement Commodities—\$485,000,000; State Option Contracts—\$5,000,000; Removal of Defective Commodities—\$2,500,000; Administration of section 32 Commodity Purchases—\$40,971,108: Provided, That, of the total funds made available in the matter preceding this proviso that remain unobligated on October 1, 2026, such unobligated balances shall carryover into fiscal year 2027 and shall remain available until expended for any of the purposes of section 32, except that any such carryover funds used in accordance with clause (3) of section 32 may not exceed \$350,000,000 and may not be obligated until the Secretary of Agriculture provides written notification of the expenditures to the Committees on Appropriations of both Houses of Congress at least two weeks in advance: Provided further, That, with the exception of any available carryover funds authorized in any prior appropriations Act to be used for the purposes of clause (3) of section 32, none of the funds appropriated or otherwise made available by this or any other Act shall be used to pay the salaries or expenses of any employee of the Department of Agriculture to carry out clause (3) of section 32.

SEC. 715. Notwithstanding section 310B(g)(5) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932(g)(5)), the Secretary may assess a one-time fee for any guaranteed business and industry loan in an amount that does not exceed 3 percent of the guaranteed principal portion of the loan.

SEC. 716. None of the funds appropriated or otherwise made available to the Department of Agriculture, the Food and Drug Administration, the Commodity Futures Trading Commission, or the Farm Credit Administration shall be used to transmit or otherwise make available reports, questions, or responses to questions that are a result of information requested for the appropriations hearing process to any non-Department of Agriculture, non-Department of Health and Human Services, non-Commodity Futures Trading Commission, or non-Farm Credit Administration employee.

SEC. 717. For the purposes of determining eligibility or level of program assistance for Rural Housing Service programs the Secretary shall not include incarcerated prison populations.

SEC. 718. For loans and loan guarantees that do not require budget authority and the program level has been established in this Act, the Secretary of Agriculture may increase the program level for such loans and loan guarantees by not more than 25 percent: Provided, That prior to the Secretary implementing such an increase, the Secretary notifies, in writing, the Committees on Appropriations of both Houses of Congress at least 15 days in advance.

SEC. 719. None of the credit card refunds or rebates transferred to the Working Capital Fund pursuant to section 729 of the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2002 (7 U.S.C. 2235a; Public Law 107–76) shall be available for obligation without written notification to the Committees on Appropriations of both Houses of Congress: Provided, That the refunds or rebates so transferred shall be available to acquire and improve property, equipment, and other support systems necessary for the delivery of financial, administrative, and information technology services, including cloud adoption and migration, of primary benefit to the agencies of the Department of Agriculture.

SEC. 720. In carrying out subsection (h) of section 502 of the Housing Act of 1949 (42 U.S.C. 1472), the Secretary of Agriculture shall have the same authority with respect to loans guaranteed under such section and eligible lenders for such loans as the Secretary has under subsections (h) and (j) of section 538 of such Act (42 U.S.C. 1490p–2) with respect to loans guaranteed under such section 538 and eligible lenders for such loans.

SEC. 721. None of the funds made available by this Act may be used to notify a sponsor or otherwise acknowledge receipt of a submission for an exemption for investigational use of a drug or biological product under section 505(i) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 355(i)) or section 351(a)(3) of the Public Health Service Act (42 U.S.C. 262(a)(3)) in research in which a human embryo is intentionally created or modified to include a heritable genetic modification. Any such submission shall be deemed to have not been received by the Secretary, and the exemption may not go into effect.

SEC. 722. For school years 2025–2026 and 2026–2027, none of the funds made available by this Act may be used to implement or enforce the matter in the fifth sentence of section 220.8(c)(2)(i) and the third sentence of section 220.8(c)(2)(ii) of title 7, Code of Federal Regulations, with respect to the substitution of vegetables for fruits under the school breakfast program established under section 4 of the Child Nutrition Act of 1966 (42 U.S.C. 1773).

SEC. 723. None of the funds made available by this Act or any other Act may be used—

(1) in contravention of section 7606 of the Agricultural Act of 2014 (7 U.S.C. 5940), subtitle G of the Agricultural Marketing Act of 1946, or section 10114 of the Agriculture Improvement Act of 2018; or



(2) to prohibit the transportation, processing, sale, or use of hemp, or seeds of such plant, that is grown or cultivated in accordance with section 7606 of the Agricultural Act of 2014 or subtitle G of the Agricultural Marketing Act of 1946, within or outside the State in which the hemp is grown or cultivated.

SEC. 724. The Secretary of Agriculture may waive the matching funds requirement under section 412(g) of the Agricultural Research, Extension, and Education Reform Act of 1998 (7 U.S.C. 7632(g)).

SEC. 725. (a) After the effective date of any final rule the Food and Drug Administration (FDA) publishes in connection with its proposed rule to update these requirements (87 Federal Register 59168, issued on September 29, 2022), manufacturers may also continue to comply with the previous requirements promulgated by the FDA for the implied nutrient content claim "healthy" through the "compliance date" FDA provides in the final rule.

(b) Any food product manufactured and labeled as "healthy" during the compliance period FDA provides in that final rule shall not be directly or indirectly subject to any state-law requirements that are not identical to either (i) the Federal requirements for the implied nutrition content claim "healthy" that were in effect as of the date FDA issues the final rule, or (ii) the updated Federal requirements that FDA promulgates in the final rule, assuming the updated requirements go into effect during the regulatory compliance period.

SEC. 726. For school year 2026–2027, only a school food authority that had a negative balance in the nonprofit school food service account as of June 30, 2025, shall be required to establish a price for paid lunches in accordance with section 12(p) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1760(p)).

SEC. 727. Any funds made available by this or any other Act that the Secretary withholds pursuant to section 1668(g)(2) of the Food, Agriculture, Conservation, and Trade Act of 1990 (7 U.S.C. 5921(g)(2)), as amended, shall be available for grants for biotechnology risk assessment research: Provided, That the Secretary may transfer such funds among appropriations of the Department of Agriculture for purposes of making such grants.

SEC. 728. The Secretary, acting through the Chief of the Natural Resources Conservation Service, may use funds appropriated under this Act or any other Act for the Watershed and Flood Prevention Operations Program and the Watershed Rehabilitation Program carried out pursuant to the Watershed Protection and Flood Prevention Act (16 U.S.C. 1001 et seq.), and for the Emergency Watershed Protection Program carried out pursuant to section 403 of the Agricultural Credit Act of 1978 (16 U.S.C. 2203) to provide technical services for such programs pursuant to section 1252(a)(1) of the Food Security Act of 1985 (16 U.S.C. 3851(a)(1)), notwithstanding subsection (c) of such section.

SEC. 729. In administering the pilot program established by section 779 of division A of the Consolidated Appropriations Act, 2018 (Public Law 115–141), the Secretary of Agriculture may, for purposes of determining entities eligible to receive assistance, consider those communities which are "Areas Rural in Character": Provided, That not more than 10 percent of the funds made available under the heading "Distance Learning, Telemedicine, and Broadband Program" for the purposes of the pilot program established by section 779 of Public Law 115–141 may be used for this purpose.

SEC. 730. In this fiscal year and each fiscal year thereafter, and notwithstanding any other provision of law, none of the funds made available by this or any other Act may be used to implement section 3.7(f) of the Farm Credit Act of 1971 in a manner inconsistent with section 343(a)(13) of the Consolidated Farm and Rural Development Act.

SEC. 731. Section 363 of the Multifamily Mortgage Foreclosure Act of 1981 (12 U.S.C. 3702) is amended in paragraph (2)— (a) at subparagraph (D) by striking "; and" and inserting a semicolon; (b) at subparagraph (E) by (1) striking the period and inserting "; and"; and (2) inserting after subparagraph (E) the following new subparagraph: "(F) section 514 or 515 of the Housing Act of 1949 (42 U.S.C. 1484, 1485)".

SEC. 732. None of the funds appropriated or otherwise made available by this Act may be used by the Food and Drug Administration to develop, issue, promote or advance any final guidelines or new regulations applicable to food manufacturers for long-term population-wide sodium reduction actions until an assessment is completed on the impact of the short-term sodium reduction targets.

SEC. 733. If services performed by APHIS employees are determined by the Administrator of the Animal and Plant Health Inspection Service to be in response to an animal disease or plant health emergency outbreak, any premium pay that is funded, either directly or through reimbursement, shall be exempted from the aggregate of basic pay and premium pay calculated under section 5547(b)(1)(2) of title 5, United States Code, and any other provision of law limiting the aggregate amount of premium pay payable on a biweekly or calendar year basis: Provided, That this section shall take effect as if enacted on January 1, 2025.

SEC. 734. None of the funds made available by this Act may be used to pay the salaries or expenses of personnel—

(1) to inspect horses under section 3 of the Federal Meat Inspection Act (21 U.S.C. 603);

(2) to inspect horses under section 903 of the Federal Agriculture Improvement and Reform Act of 1996 (7 U.S.C. 1901 note; Public Law 104–127); or

(3) to implement or enforce section 352.19 of title 9, Code of Federal Regulations (or a successor regulation).

SEC. 735. Sodium limits in effect for School Year 2025–2026 in child nutrition meal patterns shall remain effective through School Year 2028–2029, after which sodium limits that may be included in any rulemaking, notice or guidance of or regarding USDA Final Rule (Child Nutrition Programs: Revisions to Meal Patterns Consistent With the 2020 Dietary Guidelines for Americans; RIN 0584-AE88), shall not be more restrictive than the Target 2 sodium levels published in the final rule entitled "Nutrition Standards in the National School Lunch and School Breakfast Programs" published by the Department of Agriculture in the Federal Register on January 26, 2012 (77 Fed. Reg. 4087).

SEC. 736. The first proviso under the heading "Rural Community Facilities Program Account" in title I of division N of the Consolidated Appropriations Act, 2023 (Public Law 117–328) is amended by inserting "or 2024" after "calendar year 2023": Provided, That amounts repurposed pursuant to this section that were previously designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget are designated as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 737. The Secretary of Agriculture shall be included as a member of the Committee on Foreign Investment in the United States (CFIUS) on a case by case basis pursuant to the authorities in section 721(k)(2)(J) of the Defense Production Act of 1950 (50 U.S.C. 4565(k)(2)(J)) with respect to each covered transaction (as defined in section 721(a)(4) of the Defense Production Act of 1950 (50 U.S.C. 4565(a)(4))) involving agricultural land, agriculture biotechnology, or the agriculture industry (including agricultural transportation, agricultural storage, and agricultural processing), as determined by the CFIUS Chairperson in coordination with the Secretary of Agriculture. The Secretary of Agriculture shall, to the maximum extent practicable, notify the Committee on Foreign Investment in the United States of any agricultural land transaction that the Secretary of Agriculture has reason to believe, based on information from or in cooperation with the Intelligence Community, is a covered transaction (A) that may pose a risk to the national security of the United States, with particular emphasis on covered transactions of an interest in agricultural land by foreign governments or entities of concern, as defined in 42 U.S.C. 19221(a), including the People's Republic of China, the Democratic People's Republic of Korea, the Russian Federation, and the Islamic Republic of Iran; and (B) with respect to which a person is required to submit a report to the Secretary of Agriculture under section 2(a) of the Agricultural Foreign Investment Disclosure Act of 1978 (7 U.S.C. 3501(a)).

SEC. 738. The agencies and offices of the Department of Agriculture may reimburse the Office of the General Counsel (OGC), out of the funds provided in this Act, for costs incurred by OGC in providing services to such agencies or offices under time-limited agreements entered into with such agencies and offices: Provided, That such transfer authority is in addition to any other transfer authority provided by law.

SEC. 739. (a) Section 260 of the Agricultural Marketing Act of 1946 (7 U.S.C. 1636i) is amended by striking "2025" and inserting "2026".

(b) Section 942 of the Livestock Mandatory Reporting Act of 1999 (7 U.S.C. 1635 note; Public Law 106–78) is amended by striking "2025" and inserting "2026".

SEC. 740. Of the unobligated balances from prior year appropriations made available under the heading "Rural Water and Waste Disposal Program Account", \$75,000,000 are hereby permanently cancelled: Provided, That no amount shall be cancelled from amounts that were designated by Congress as an emergency requirement pursuant to a concurrent resolution on the budget of the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 741. Of the unobligated balances from prior year appropriations made available for the ReConnect program as authorized in section 779 of title VII of division A of Public Law 115–141, \$40,000,000 are hereby permanently cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 742. The first proviso under the heading "Rural Water and Waste Disposal Account" and the first sentence under the heading "Rural Housing Assistance Grants" in title I of division N of the Consolidated Appropriations Act, 2023 (Public Law 117–328) are amended by striking "calendar year 2022" and inserting "calendar years 2022, 2023, and 2024".

SEC. 743. *Of the unobligated balances from amounts made available for the supplemental nutrition program as authorized by section 17 of the Child Nutrition Act of 1966 (42 U.S.C. 1786), \$391,000,000 are hereby permanently cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget of the Balanced Budget and Emergency Deficit Control Act of 1985.*

SEC. 744. *The Secretary of Agriculture may waive the matching funds requirement under section 1450(b)(4) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (7 U.S.C. 3222e(b)(4)) in support of New Beginning for Tribal Students.*

SEC. 745. *None of the funds made available by this or any other Act may be used to implement the final rule, "Special Supplement Nutrition Program for Women, Infants, and Children (WIC): Revisions in the WIC Food Packages," published on April 18, 2024, with regard to increasing the cash value for fruits and vegetables.*

SEC. 746. *Of the unobligated balances from amounts made available for "Agricultural Marketing Service - Marketing Services", \$20,000,000 are hereby permanently cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency or disaster relief requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.*

## GENERAL PROVISIONS—THIS TITLE

【SEC. 2101. Section 10101 of the Disaster Relief and Recovery Supplemental Appropriations Act, 2008 (division B of Public Law 110-329; 7 U.S.C. 6945) is amended—

(1) in subsection (b)—

(A) in the first sentence—

(i) by striking "for authorized activities" and inserting ", in the form of loans, grants, loan guarantees, or cooperative agreements, for any authorized activity";

(ii) by striking "or" between "President" and "the Secretary of Agriculture" and inserting a comma; and

(iii) by inserting after "the Secretary of Agriculture" the following: ", or the Governor of a State or Territory";

(B) in the second sentence, inserting after "to carry out the activity", the following: ", but shall not be limited to the original form of assistance, if any"; and

(C) by inserting after the first sentence, as so amended, the following: "The cost of such direct and guaranteed loans, including the cost of modifying loans, shall be as defined in section 502 of the Congressional Budget Act of 1974."; and

(2) in subsection (c), to read as follows—

"(c) **WAIVER OF ACTIVITY OR PROJECT LIMITATIONS.**—For any activity or project for which amounts in the Rural Development Disaster Assistance Fund will be obligated under subsection (b)—

"(1) the Secretary of Agriculture may waive any limits on population, income, age, and duplication with respect to replacement of damaged or destroyed utilities, or cost-sharing otherwise applicable, except that, if the amounts proposed to be obligated in connection with the disaster would exceed the amount specified in subsection (h), the notification required by that subsection shall include information and justification with regard to any waivers to be granted under this subsection;

"(2) the Secretary of Agriculture may use alternative sources of income data provided by local, regional, State, or Federal government sources to determine program eligibility; and

"(3) with respect to grants authorized by 7 U.S.C. 1926(a)(19), the Secretary of Agriculture shall not require the applicant to demonstrate that it is unable to finance the proposed project from its own resources, or through commercial credit at reasonable rates and terms, or other funding sources without grant assistance. "

(3) Amounts provided by this section are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

SEC. 2102. 【(a)(1) With respect to the 2024 crop year, if the Secretary determines that the expected gross return per acre for an eligible commodity determined under paragraph (2) is less than the expected cost of production per acre for that eligible commodity determined under paragraph (3), the Secretary shall, not later than 90 days after the date of enactment of this Act, make a 1-time economic assistance payment to each producer of that eligible commodity during that crop year.

(2) The expected gross return per acre for an eligible commodity referred to in paragraph (1) shall be equal to—

(A) in the case of wheat, corn, grain sorghum, barley, oats, cotton, rice, and soybeans, the product obtained by multiplying—

(i) the projected average farm price for the applicable eligible commodity for the 2024–2025 marketing year contained in the most recent World Agricultural Supply and Demand Estimates published before the date of enactment of this Act by the World Agricultural Outlook Board; and

(ii) the national average harvested yield per acre for the applicable eligible commodity for the most recent 10 crop years, as determined by the Secretary; and

(B) in the case of each eligible commodity not specified in subparagraph (A), a comparable estimate of gross returns, as determined by the Secretary.

(3) The expected cost of production per acre for an eligible commodity referred to in paragraph (1) shall be equal to—

(A) in the case of wheat, corn, grain sorghum, barley, oats, cotton, rice, and soybeans, the total costs listed for the 2024 crop year with respect to the applicable eligible commodity contained in the most recent data product entitled "national average cost-of-production forecasts for major U.S. field crops" published by the Economic Research Service; and

(B) in the case of each eligible commodity not specified in subparagraph (A), a comparable total estimated cost-of-production, as determined by the Secretary.

(4)(A) The amount of an economic assistance payment to a producer for an eligible commodity under paragraph (1) shall be equal to 26 percent of the product obtained by multiplying—

(i) the economic loss for that eligible commodity determined under subparagraph (B); and

(ii) the eligible acres of that eligible commodity on the farm determined under subparagraph (C).

(B) For purposes of subparagraph (A)(i), the economic loss for an eligible commodity shall be equal to the difference between—

(i) the expected cost of production per acre for that eligible commodity, as determined under paragraph (3); and

(ii) the expected gross return per acre for that eligible commodity, as determined under paragraph (2).

(C) For purposes of subparagraph (A)(ii), the eligible acres of an eligible commodity on a farm shall be equal to the sum obtained by adding—

(i) the acreage planted on the farm to that eligible commodity for harvest, grazing, haying, silage, or other similar purposes for the 2024 crop year; and

(ii) an amount equal to 50 percent of the acreage on the farm that was prevented from being planted during the 2024 crop year to that eligible commodity because of drought, flood, or other natural disaster, or other condition beyond the control of the producers on the farm, as determined by the Secretary.

(D) For purposes of subparagraph (C)(i), the Secretary shall consider acreage planted to include any land devoted to planted acres for accepted skip-row planting patterns, as determined by the Secretary.

(E) If the Secretary determines there is insufficient data to determine the comparable estimate of gross returns with respect to an eligible commodity under paragraph (2)(B) or a comparable total estimated cost-of-production with respect to an eligible commodity under paragraph (3)(B), the Secretary shall use data related to a similarly situated commodity for purposes of determining the payment amount under this paragraph.

(5) In no case shall the amount of an economic assistance payment to a producer for an eligible commodity under paragraph (1) be equal to less than the product obtained by multiplying—

(A) 8 percent of the reference price for the eligible commodity described in section 1111(19) of the Agricultural Act of 2014 (7 U.S.C. 9011(19));

(B) the national average payment yield for the eligible commodity described in section 1111(15) of that Act (7 U.S.C. 9011(15)); and

(C) the number of eligible acres for the eligible commodity described in paragraph (4)(C).

(b)(1) Except as provided in paragraph (2), sections 1001, 1001A, 1001B, and 1001C of the Food Security Act of 1985 (7 U.S.C. 1308, 1308–1, 1308–2, 1308–3) shall apply with respect to assistance provided under this section.

(2) The total amount of payments received, directly or indirectly, by a person or legal entity (except a joint venture or general partnership) under this section may not exceed—

(A) \$125,000, if less than 75 percent of the average gross income of the person or legal entity for the 2020, 2021, and 2022 tax years is derived from farming, ranching, or silviculture activities; and

(B) \$250,000, if not less than 75 percent of the average gross income of the person or legal entity for the 2020, 2021, and 2022 tax years is derived from farming, ranching, or silviculture activities.

(3) The payment limitations under paragraph (2) shall be separate from annual payment limitations under any other program.

(c) In this section:

(1) The terms "extra-long staple cotton" and "producer" have the meanings given those terms in section 1111 of the Agricultural Act of 2014 (7 U.S.C. 9011).

(2) The term "cotton" means extra-long staple cotton and upland cotton.

(3)(A) The term "eligible commodity" means a loan commodity (as defined in section 1201(a) of the Agricultural Act of 2014 (7 U.S.C. 9031(a)).

(B) The term "eligible commodity" does not include graded wool, nongraded wool, mohair, or honey.

(4) The terms "legal entity" and "person" have the meanings given those terms in section 1001(a) of the Food Security Act of 1985 (7 U.S.C. 1308(a)).

(5) The term "rice" means long grain rice and medium grain rice.

(6) The term "Secretary" means the Secretary of Agriculture.

(d) Amounts provided by this section are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

*(Disaster Relief Supplemental Appropriations Act, 2025.)*

## GENERAL PROVISIONS

【SEC. 21301. Each amount appropriated or made available by this Act is in addition to amounts otherwise appropriated for the fiscal year involved.】

【SEC. 21302. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.】

【SEC. 21303. Unless otherwise provided for by this Act, the additional amounts appropriated by this Act to appropriations accounts shall be available under the authorities and conditions applicable to such appropriations accounts for fiscal year 2025.】

【SEC. 21304. Each amount designated in divisions A or B by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 shall be available (or repurposed, rescinded, or transferred, if applicable) only if the President subsequently so designates all such amounts and transmits such designations to the Congress.】

【SEC. 21305. Any amount appropriated by divisions A or B, designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, and subsequently so designated by the President, and transferred pursuant to transfer authorities provided by this division shall retain such designation.】

【SEC. 21306. Budgetary Effects.—

(1) **STATUTORY PAYGO SCORECARDS.**—The budgetary effects of division C and each succeeding division shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

(2) **SENATE PAYGO SCORECARDS.**—The budgetary effects of division C and each succeeding division shall not be entered on any PAYGO scorecard maintained for purposes of section 4106 of H. Con. Res. 71 (115th Congress).

(3)

**CLASSIFICATION OF BUDGETARY EFFECTS.**—Notwithstanding Rule 3 of the Budget Scorekeeping Guidelines set forth in the joint explanatory statement of the committee of conference accompanying Conference Report 105–217 and section 250(c)(8) of the Balanced Budget and Emergency Deficit Control Act of 1985, the budgetary effects of division C and each succeeding division shall not be estimated—

(A4) for purposes of section 251 of such Act;

(B) for purposes of an allocation to the Committee on Appropriations pursuant to section 302(a) of the Congressional Budget Act of 1974; and

(C) for purposes of paragraph (4)(C) of section 3 of the Statutory Pay-As-You-Go Act of 2010 as being included in an appropriation Act.

(45) **BALANCES ON THE PAYGO SCORECARDS.**—Effective on the date of the adjournment of the second session of the 118th Congress, and for the purposes of the annual report issued pursuant to section 5 of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 934) after such adjournment and for determining whether a sequestration order is necessary under such section, the balances on the PAYGO scorecards established pursuant to paragraphs (4) and (5) of section 4(d) of such Act shall be zero.】

【 This division may be cited as the "Disaster Relief Supplemental Appropriations Act, 2025".】

*(Disaster Relief Supplemental Appropriations Act, 2025.)*



# DEPARTMENT OF COMMERCE

## DEPARTMENTAL MANAGEMENT

### Federal Funds

#### SALARIES AND EXPENSES

*For necessary expenses for the management of the Department of Commerce provided for by law, including not to exceed \$4,500 for official reception and representation, \$94,500,000.*

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

#### Program and Financing (in millions of dollars)

Identification code 013–0120–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Operations and Administration .....	94	95	95
0801 Salaries and Expenses (Reimbursable) .....	143	183	183
0900 Total new obligations, unexpired accounts .....	237	278	278
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	95	95	95
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	113	183	183
1701 Change in uncollected payments, Federal sources .....	29		
1750 Spending auth from offsetting collections, disc (total) .....	142	183	183
1900 Budget authority (total) .....	237	278	278
1930 Total budgetary resources available .....	237	278	278

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	46	46	11
3010 New obligations, unexpired accounts .....	237	278	278
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-224	-313	-278
3041 Recoveries of prior year unpaid obligations, expired .....	-15		
3050 Unpaid obligations, end of year .....	46	11	11
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-37	-38	-10
3070 Change in uncollected pymts, Fed sources, unexpired .....	-29		
3071 Change in uncollected pymts, Fed sources, expired .....	28	28	
3090 Uncollected pymts, Fed sources, end of year .....	-38	-10	-10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	8	1
3200 Obligated balance, end of year .....	8	1	1

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	237	278	278
Outlays, gross:			
4010 Outlays from new discretionary authority .....	199	267	267
4011 Outlays from discretionary balances .....	25	46	11
4020 Outlays, gross (total) .....	224	313	278
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-129	-183	-183
4040 Offsets against gross budget authority and outlays (total) ....	-129	-183	-183
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-29		
4052 Offsetting collections credited to expired accounts .....	16		
4060 Additional offsets against budget authority only (total) .....	-13		
4070 Budget authority, net (discretionary) .....	95	95	95
4080 Outlays, net (discretionary) .....	95	130	95
4180 Budget authority, net (total) .....	95	95	95
4190 Outlays, net (total) .....	95	130	95

The Salaries and Expenses account funds Operations and Administration, which provides policy oversight and oversees day-to-day operations of the Department.

*Reimbursable program.*—Provides a centralized collection source for special tasks or costs and their billing to users.

#### Object Classification (in millions of dollars)

Identification code 013–0120–0–1–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	39	39	39
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	41	41	41
12.1 Civilian personnel benefits .....	14	15	15
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	6	6	6
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....		2	2
25.2 Other services from non-Federal sources .....	7	8	8
25.3 Other goods and services from Federal sources .....	23	20	20
31.0 Equipment .....	1	1	1
99.0 Direct obligations .....	94	95	95
99.0 Reimbursable obligations .....	143	183	183
99.9 Total new obligations, unexpired accounts .....	237	278	278

#### Employment Summary

Identification code 013–0120–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	231	236	236
2001 Reimbursable civilian full-time equivalent employment .....	63	145	145

#### NONRECURRING EXPENSES FUND

#### Program and Financing (in millions of dollars)

Identification code 013–0133–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	81	87	14
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22,102	9,583	14
1012 Unobligated balance transfers between expired and unexpired accounts .....	44	116	
1021 Recoveries of prior year unpaid obligations .....	2	6	
1070 Unobligated balance (total) .....	22,148	9,705	14
Budget authority:			
Appropriations, discretionary:			
1120 Appropriations transferred to other acct [013–1460] .....	-44	-44	
1131 Unobligated balance of appropriations permanently reduced .....	-12,440	-9,560	
1160 Appropriation, discretionary (total) .....	-12,484	-9,604	
1930 Total budgetary resources available .....	9,664	101	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9,583	14	

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	59	44	81
3010 New obligations, unexpired accounts .....	81	87	14
3020 Outlays (gross) .....	-94	-44	
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-6	
3050 Unpaid obligations, end of year .....	44	81	95
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	59	44	81
3200 Obligated balance, end of year .....	44	81	95

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	-12,484	-9,604	
Outlays, gross:			
4011 Outlays from discretionary balances .....	94	44	
4180 Budget authority, net (total) .....	-12,484	-9,604	
4190 Outlays, net (total) .....	94	44	

## NONRECURRING EXPENSES FUND—Continued

This account was established for transfers of unobligated balances of expired discretionary funds appropriated from the General Fund of the Treasury to the Department of Commerce to fund information and business technology system modernization and facilities infrastructure improvements necessary for the operation of the Department, subject to approval by the Office of Management and Budget. Activities within this account include cybersecurity risk mitigation, the Grants Enterprise Management System Solution, the National Telecommunications and Information Administration (NTIA) Federal Advanced Communications Test Site, NTIA's Spectrum IT Modernization, Herbert C. Hoover Building Network Modernization, Bureau of Industry and Security Information Technology Modernization, and the Business Application Solution, which is the planned successor to Commerce Business Systems.

## Object Classification (in millions of dollars)

Identification code 013-0133-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	38	72	14
25.3 Other goods and services from Federal sources .....	42	8	
31.0 Equipment .....	1	7	
99.9 Total new obligations, unexpired accounts .....	81	87	14

## OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), \$48,000,000.

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

## Program and Financing (in millions of dollars)

Identification code 013-0126-0-1-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Office of the Inspector General (Direct) .....	51	52	53
0002 Office of the Inspector General (Mandatory) .....	3	4	4
0799 Total direct obligations .....	54	56	57
0801 Office of the Inspector General (Reimbursable) .....	5	5	5
0809 Reimbursable program activities, subtotal .....	5	5	5
0900 Total new obligations, unexpired accounts .....	59	61	62

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	52	51	56
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	18	17	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	48	48	48
1121 Appropriations transferred EDA Disaster Relief Supplemental [013-2050] .....		7	
1160 Appropriation, discretionary (total) .....	48	55	48
Advance appropriations, discretionary:			
1173 Advance appropriations IJA 2021 (NTIA Digital Equity) [013-0563] .....	1	1	
Appropriations, mandatory:			
1221 Appropriations transferred from NIST CHIPS Act [013-0520] .....	5	5	5
Spending authority from offsetting collections, discretionary:			
1700 Collected (DOC Financial Audit) .....	2	3	3
1711 Offsetting collections transferred from PTO [013-1006] .....	2	2	2
1750 Spending auth from offsetting collections, disc (total) .....	4	5	5
1900 Budget authority (total) .....	58	66	58
1930 Total budgetary resources available .....	110	117	114
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	51	56	52
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	6	5
3010 New obligations, unexpired accounts .....	59	61	62

3011 Obligations ("upward adjustments"), expired accounts .....	1	1	1
3020 Outlays (gross) .....	-65	-63	-61
3050 Unpaid obligations, end of year .....	6	5	7
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-2	-2
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	8	4	3
3200 Obligated balance, end of year .....	4	3	5

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	53	61	53
Outlays, gross:			
4010 Outlays from new discretionary authority .....	46	54	47
4011 Outlays from discretionary balances .....	16	6	7
4020 Outlays, gross (total) .....	62	60	54
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources (Financial Statement Audit) .....	-2	-3	-3
Mandatory:			
4090 Budget authority, gross .....	5	5	5
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	2	5
4101 Outlays from mandatory balances .....	1	1	2
4110 Outlays, gross (total) .....	3	3	7
4180 Budget authority, net (total) .....	56	63	55
4190 Outlays, net (total) .....	63	60	58

The Office of Inspector General promotes efficient and effective programs across the Department of Commerce through various analyses of bureau and Departmental programs and activities. It also endeavors to prevent waste, fraud, and abuse through audits, inspections, and investigations related to Department of Commerce programs.

## Object Classification (in millions of dollars)

Identification code 013-0126-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	30	31	31
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	32	33	33
12.1 Civilian personnel benefits .....	13	13	14
21.0 Travel and transportation of persons .....		1	1
23.1 Rental payments to GSA .....	1	1	1
25.2 Other services from non-Federal sources .....	3	3	3
25.3 Other goods and services from Federal sources .....	3	3	3
31.0 Equipment .....	2	2	2
99.0 Direct obligations .....	54	56	57
99.0 Reimbursable obligations .....	5	5	5
99.9 Total new obligations, unexpired accounts .....	59	61	62

## Employment Summary

Identification code 013-0126-0-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	210	206	208
2001 Reimbursable civilian full-time equivalent employment .....	12	12	11

## RENOVATION AND MODERNIZATION

For necessary expenses for the renovation and modernization of the Herbert C. Hoover Building, \$1,142,000.

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

## Program and Financing (in millions of dollars)

Identification code 013-0123-0-1-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 HCHB Renovation and Modernization (Direct) .....	2	2	2

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	2	1	1
1021	Recoveries of prior year unpaid obligations .....		1	1
1070	Unobligated balance (total) .....	2	2	2
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	1	1	1
1930	Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	26	26	1
3010	New obligations, unexpired accounts .....	2	2	2
3020	Outlays (gross) .....	-2	-26	-1
3040	Recoveries of prior year unpaid obligations, unexpired .....		-1	-1
3050	Unpaid obligations, end of year .....	26	1	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	26	26	1
3200	Obligated balance, end of year .....	26	1	1
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	1	1	1
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1	1	1
4011	Outlays from discretionary balances .....	1	25	
4020	Outlays, gross (total) .....	2	26	1
4180	Budget authority, net (total) .....	1	1	1
4190	Outlays, net (total) .....	2	26	1

This account funds the Commerce Department's portion of expenses associated with renovating and modernizing the Herbert C. Hoover Building (HCHB). The renovation and modernization will upgrade infrastructure, modernize tenant spaces, remove safety hazards, and improve energy efficiency as Commerce optimizes utilization of HCHB space. The General Services Administration and Commerce are each responsible for certain aspects of the project's costs.

**Object Classification** (in millions of dollars)

Identification code 013-0123-0-1-376		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	1	1	1
25.2	Other services from non-Federal sources .....	1	1	1
99.9	Total new obligations, unexpired accounts .....	2	2	2

**Employment Summary**

Identification code 013-0123-0-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4	4	5

**WORKING CAPITAL FUND****Program and Financing** (in millions of dollars)

Identification code 013-4511-0-4-376		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0803	Operations and Administration .....	323	291	262
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	21	1	1
1021	Recoveries of prior year unpaid obligations .....	10	.....	.....
1070	Unobligated balance (total) .....	31	1	1
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	303	291	262
1722	Unobligated balance of spending authority from offsetting collections permanently reduced .....	-10	.....	.....

1750	Spending auth from offsetting collections, disc (total) .....	293	291	262
1900	Budget authority (total) .....	293	291	262
1930	Total budgetary resources available .....	324	292	263
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	131	104	
3010	New obligations, unexpired accounts .....	323	291	262
3020	Outlays (gross) .....	-340	-395	-262
3040	Recoveries of prior year unpaid obligations, unexpired .....	-10		
3050	Unpaid obligations, end of year .....	104		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	131	104	
3200	Obligated balance, end of year .....	104		
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	293	291	262
Outlays, gross:				
4010	Outlays from new discretionary authority .....	248	291	262
4011	Outlays from discretionary balances .....	92	104	
4020	Outlays, gross (total) .....	340	395	262
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-303	-291	-262
4040	Offsets against gross budget authority and outlays (total) ....	-303	-291	-262
4180	Budget authority, net (total) .....	-10		
4190	Outlays, net (total) .....	37	104	

This fund finances, on a reimbursable basis, Department-wide administrative functions that are more efficiently performed on a centralized basis, including general counsel, information technology, privacy and open government, civil rights, facilities and environmental quality, human resources, financial management, procurement, performance excellence and security, insider risk and continuity services.

**Object Classification** (in millions of dollars)

Identification code 013-4511-0-4-376		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent .....	109	103	93
12.1	Civilian personnel benefits .....	38	37	31
21.0	Travel and transportation of persons .....	1	1	1
23.1	Rental payments to GSA .....	7	8	8
23.3	Communications, utilities, and miscellaneous charges .....	4	2	2
24.0	Printing and reproduction .....	1	1	1
25.1	Advisory and assistance services .....	1	1	1
25.2	Other services from non-Federal sources .....	120	101	89
25.3	Other goods and services from Federal sources .....	33	33	31
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	8	3	4
99.9	Total new obligations, unexpired accounts .....	323	291	262

**Employment Summary**

Identification code 013-4511-0-4-376		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment .....	712	627	561

**Trust Funds****GIFTS AND BEQUESTS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 013–8501–0–7–376		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	.....	.....	.....
	Receipts:			
	Current law:			
1130	Gifts and Bequests .....	.....	1	1
2000	Total: Balances and receipts .....	.....	1	1
	Appropriations:			
	Current law:			
2101	Gifts and Bequests .....	.....	-1	-1

GIFTS AND BEQUESTS—Continued  
Special and Trust Fund Receipts—Continued

Identification code 013–8501–0–7–376	2024 actual	2025 est.	2026 est.
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 013–8501–0–7–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Gifts and Bequests (Direct) .....		1	1
0900 Total new obligations, unexpired accounts (object class 25.2) .....		1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....		1	1
1930 Total budgetary resources available .....	1	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....		1	1
3020 Outlays (gross) .....		-1	-1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
4180 Budget authority, net (total) .....		1	1
4190 Outlays, net (total) .....		1	1

The Secretary of Commerce is authorized to accept, hold, administer, and utilize gifts and bequests of property, both real and personal, for the purpose of aiding or facilitating the work of the Department of Commerce. Property and the proceeds thereof are used in accordance with the terms of the gift or bequest.

## ECONOMIC DEVELOPMENT ADMINISTRATION

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses of the closure of the Economic Development Administration, including ongoing administration, oversight and monitoring of grants and loans previously awarded by the Economic Development Administration, \$30,000,000.*

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

## Program and Financing (in millions of dollars)

Identification code 013–0125–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	76	68	30
0801 Salaries and Expenses (Reimbursable) .....	2	2	
0900 Total new obligations, unexpired accounts .....	78	70	30
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	24	22	69
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	26	22	69
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	68	68	30
1121 Appropriations transferred from other acct [013–2050] ....	5	45	
1160 Appropriation, discretionary (total) .....	73	113	30

Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	4	4
1701 Change in uncollected payments, Federal sources .....	2		
1750 Spending auth from offsetting collections, disc (total) .....	3	4	4
1900 Budget authority (total) .....	76	117	34
1930 Total budgetary resources available .....	102	139	103
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	22	69	73

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	27	16	8
3010 New obligations, unexpired accounts .....	78	70	30
3011 Obligations ("upward adjustments"), expired accounts .....	1		2
3020 Outlays (gross) .....	-86	-78	-40
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	16	8	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-6	-6
3070 Change in uncollected pymts, Fed sources, unexpired .....	-2		
3090 Uncollected pymts, Fed sources, end of year .....	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	23	10	2
3200 Obligated balance, end of year .....	10	2	-6

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	76	117	34
Outlays, gross:			
4010 Outlays from new discretionary authority .....	64	62	30
4011 Outlays from discretionary balances .....	22	16	10
4020 Outlays, gross (total) .....	86	78	40
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-4	-4
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-2		
4070 Budget authority, net (discretionary) .....	73	113	30
4080 Outlays, net (discretionary) .....	85	74	36
4180 Budget authority, net (total) .....	73	113	30
4190 Outlays, net (total) .....	85	74	36

## Object Classification (in millions of dollars)

Identification code 013–0125–0–1–452	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	30	29	21
11.3 Other than full-time permanent .....	6		
11.5 Other personnel compensation .....	1	1	
11.9 Total personnel compensation .....	37	30	21
12.1 Civilian personnel benefits .....	13	12	9
23.1 Rental payments to GSA .....	3	2	
25.2 Other services from non-Federal sources .....	10	10	
25.3 Other goods and services from Federal sources .....	13	14	
99.0 Direct obligations .....	76	68	30
99.0 Reimbursable obligations .....	2	2	
99.9 Total new obligations, unexpired accounts .....	78	70	30

## Employment Summary

Identification code 013–0125–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	282	352	155

## ECONOMIC DEVELOPMENT ASSISTANCE PROGRAMS

*In addition to amounts otherwise available, the unobligated balances from prior year appropriations available under this heading shall be available until expended for necessary expenses to carry out the closure of the Economic Development Administration, including ongoing administration, oversight, and monitoring of grants and loans previously awarded by the Economic Development Administration.*



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

## ECONOMIC DEVELOPMENT ASSISTANCE PROGRAMS

## [(INCLUDING TRANSFERS OF FUNDS)]

For an additional amount for "Economic Development Assistance Programs", \$1,510,000,000, to remain available until expended, pursuant to sections 209 and 703 of the Public Works and Economic Development Act (42 U.S.C. 3149 and 3233), for economic adjustment assistance related to flood mitigation, disaster relief, long-term recovery, and restoration of infrastructure in areas that received a major disaster designation as a result of hurricanes, wildfires, severe storms and flooding, tornadoes, and other natural disasters occurring in calendar years 2023 and 2024 under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.): *Provided*, That within the amount appropriated under this heading in this Act, up to 3 percent of funds may be transferred to "Salaries and Expenses" for administration and oversight activities: *Provided further*, That within the amount appropriated under this heading in this Act, \$10,000,000 shall be transferred to the Delta Regional Authority (7 U.S.C. 2009aa et seq.): *Provided further*, That the Delta Regional Authority shall notify the Committees on Appropriations of the House of Representatives and the Senate 15 days prior to the obligation of the amounts made available under the preceding proviso: *Provided further*, That the Secretary of Commerce is authorized to appoint and fix the compensation of such temporary personnel as may be necessary to implement the requirements under this heading in this Act, without regard to the provisions of title 5, United States Code, governing appointments in the competitive service: *Provided further*, That within the amount appropriated under this heading in this Act, \$7,000,000 shall be transferred to "Departmental Management—Office of Inspector General" for carrying out investigations and audits related to the funding provided under this heading in this Act: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

## Program and Financing (in millions of dollars)

Identification code 013–2050–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Planning .....	30		
0002 Technical Assistance .....	13		
0003 Public works .....	98		
0004 Economic Adjustment .....	28		
0005 Research .....	1		
0009 Trade Adjustment Assistance .....	15		
0026 Distressed Area Recompete Pilot Program .....		41	
0027 Disaster Supplemental Appropriations Act, 2018 .....	6		
0028 Additional Supplemental Appropriations for Disaster Relief Act, 2019 .....	8		
0031 Assistance to Energy Transition Communities .....	76	4	
0032 Regional Technology and Innovation Hubs .....	8	75	
0033 Disaster Relief Supplemental Appropriations Act, 2023 .....	811	178	
0035 Good Jobs Challenge .....		21	
0036 American Rescue Plan .....	2		
0037 Disaster Relief Supplemental Appropriations Act, 2025 .....		100	1,000
0038 Tech Hubs Grants under Borrowing Authority .....			183
0039 Administrative Expenses associated with Borrowing Authority .....			1
0040 Interest Payments to Treasury under Borrowing Authority .....		4	8
0900 Total new obligations, unexpired accounts .....	1,096	423	1,192
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,225	512	2,135
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,224		
1010 Unobligated balance transfer to other accts [517–0750] .....	-9		
1010 Unobligated balance transfer to other accts [573–3742] .....	-6		
1021 Recoveries of prior year unpaid obligations .....	44	38	38
1070 Unobligated balance (total) .....	1,254	550	2,173
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	400	1,880	
1120 Appropriations transferred to other acct [013–0125] .....	-5	-45	
1120 Appropriations transferred to other acct [517–0750] .....	-3	-10	
1120 Appropriations transferred to other acct [573–3742] .....	-3		
1120 Appropriations transferred to other acct [013–0126] .....		-7	
1131 Unobligated balance of appropriations permanently reduced .....	-35	-30	-185
1160 Appropriation, discretionary (total) .....	354	1,788	-185

Borrowing authority, mandatory:			
1400 Borrowing authority .....	220		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1701 Change in uncollected payments, Federal sources .....	-1		
1900 Budget authority (total) .....	354	2,008	-185
1930 Total budgetary resources available .....	1,608	2,558	1,988
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	512	2,135	796
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,800	4,774	3,271
3010 New obligations, unexpired accounts .....	1,096	423	1,192
3011 Obligations ("upward adjustments"), expired accounts .....	3		
3020 Outlays (gross) .....	-1,052	-1,888	-1,380
3040 Recoveries of prior year unpaid obligations, unexpired .....	-44	-38	-38
3041 Recoveries of prior year unpaid obligations, expired .....	-29		
3050 Unpaid obligations, end of year .....	4,774	3,271	3,045
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4,798	4,773	3,270
3200 Obligated balance, end of year .....	4,773	3,270	3,044
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	354	1,788	-185
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	34	-185
4011 Outlays from discretionary balances .....	563	1,157	985
4020 Outlays, gross (total) .....	574	1,191	800
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources: .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-1		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	354	1,788	-185
4080 Outlays, net (discretionary) .....	573	1,191	800
Mandatory:			
4090 Budget authority, gross .....		220	
Outlays, gross:			
4101 Outlays from mandatory balances .....	478	697	580
4180 Budget authority, net (total) .....	354	2,008	-185
4190 Outlays, net (total) .....	1,051	1,888	1,380

The Budget proposes to eliminate funding for the Economic Development Administration (EDA) as part of the Administration's plans to move the Nation toward fiscal responsibility and to redefine the proper role of the Federal Government. The Budget proposes no grant funding for the Economic Development Assistance Programs (EDAP) and proposes a cancellation of \$185 million of unobligated and deobligated EDAP balances made available in prior years.

## Object Classification (in millions of dollars)

Identification code 013–2050–0–1–452	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....			1
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....	1		
11.9 Total personnel compensation .....	2		1
25.2 Other services from non-Federal sources .....		1	
41.0 Grants, subsidies, and contributions .....	1,094	418	1,183
43.0 Interest and dividends .....		4	8
99.9 Total new obligations, unexpired accounts .....	1,096	423	1,192

## ECONOMIC DEVELOPMENT ASSISTANCE PROGRAMS—Continued

## Employment Summary

Identification code 013–2050–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	14	.....	7

## BUREAU OF THE CENSUS

## Federal Funds

## CURRENT SURVEYS AND PROGRAMS

*For necessary expenses for collecting, compiling, analyzing, preparing, and publishing statistics, provided for by law, \$288,500,000: Provided, That, from amounts provided herein, funds may be used for promotion, outreach, and marketing activities.*

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

## Program and Financing (in millions of dollars)

Identification code 013–0401–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Current Economic Statistics .....	215	216	216
0002 Current Demographic Statistics .....	112	113	73
0003 State Children's Health Insurance Program .....	19	19	19
0900 Total new obligations, unexpired accounts .....	346	348	308
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	1	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	329	329	289
Appropriations, mandatory:			
1200 Appropriation .....	20	20	20
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	19	19	19
1900 Budget authority (total) .....	348	348	308
1930 Total budgetary resources available .....	348	349	308
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	-1	.....
1941 Unexpired unobligated balance, end of year .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	34	26	30
3010 New obligations, unexpired accounts .....	346	348	308
3011 Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020 Outlays (gross) .....	-354	-344	-309
3041 Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	26	30	29
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	34	26	30
3200 Obligated balance, end of year .....	26	30	29

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	329	329	289
Outlays, gross:			
4010 Outlays from new discretionary authority .....	306	303	266
4011 Outlays from discretionary balances .....	29	22	24
4020 Outlays, gross (total) .....	335	325	290
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-10	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	10	.....	.....
4070 Budget authority, net (discretionary) .....	329	329	289
4080 Outlays, net (discretionary) .....	325	325	290
Mandatory:			
4090 Budget authority, gross .....	19	19	19
Outlays, gross:			
4100 Outlays from new mandatory authority .....	19	19	19
4180 Budget authority, net (total) .....	348	348	308
4190 Outlays, net (total) .....	344	344	309

The President's Budget proposes to reorganize the Bureau of Labor Statistics, Bureau of Economic Analysis, and the Census Bureau at the Department of Commerce.

**Current Economic Statistics.**—These programs provide public and private sector data users with relevant, accurate, and timely national statistical profiles of every sector of the U.S. economy to enable governments and businesses to make informed decisions.

**Current Demographic Statistics.**—These programs conduct surveys and data analyses to provide social and economic information on monthly, quarterly, and annual bases that policymakers and others need to make effective decisions.

**State Children's Health Insurance Program (SCHIP).**—Mandatory appropriations are provided by the Medicare, Medicaid, and State Children's Health Insurance Program Balanced Budget Refinement Act of 1999. The program is designed to support data collection by the Current Population Survey (CPS) on the number of low-income children who do not have health insurance coverage. Data from this enhanced survey are used in the formula to allocate funds to States under the SCHIP program.

## Object Classification (in millions of dollars)

Identification code 013–0401–0–1–376	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	159	179	163
11.3 Other than full-time permanent .....	17	15	11
11.5 Other personnel compensation .....	8	5	5
11.9 Total personnel compensation .....	184	199	179
12.1 Civilian personnel benefits .....	66	72	66
21.0 Travel and transportation of persons .....	5	5	4
22.0 Transportation of things .....	1	1	.....
23.1 Rental payments to GSA .....	7	8	7
23.3 Communications, utilities, and miscellaneous charges .....	9	9	8
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	3	7	6
25.2 Other services from non-Federal sources .....	12	5	3
25.3 Other goods and services from Federal sources .....	14	11	9
25.4 Operation and maintenance of facilities .....	2	4	4
25.5 Research and development contracts .....	.....	1	1
25.7 Operation and maintenance of equipment .....	35	21	17
26.0 Supplies and materials .....	2	.....	.....
31.0 Equipment .....	5	4	3
99.9 Total new obligations, unexpired accounts .....	346	348	308

## Employment Summary

Identification code 013–0401–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,762	1,841	1,630

## PERIODIC CENSUSES AND PROGRAMS

*For necessary expenses for collecting, compiling, analyzing, preparing, and publishing statistics for periodic censuses and programs provided for by law, \$1,388,000,000, to remain available until September 30, 2027: Provided, That, from amounts provided herein, funds may be used for promotion, outreach, and marketing activities.*

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

## Program and Financing (in millions of dollars)

Identification code 013–0450–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Periodic Economic Statistics .....	170	167	144
0008 Decennial Census .....	634	639	983
0013 Geographic Support .....	113	116	98
0015 Enterprise Data Collection and Dissemination Systems .....	187	198	163
0100 Total direct program .....	1,104	1,120	1,388
0900 Total new obligations, unexpired accounts .....	1,104	1,120	1,388

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	115	66
1021	Recoveries of prior year unpaid obligations .....	12	
1033	Recoveries of prior year paid obligations .....	2	
1070	Unobligated balance (total) .....	129	66
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	1,054	1,054 1,388
1930	Total budgetary resources available .....	1,183	1,120 1,388
Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-13	
1941	Unexpired unobligated balance, end of year .....	66	

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	349	343 426
3010	New obligations, unexpired accounts .....	1,104	1,120 1,388
3020	Outlays (gross) .....	-1,073	-1,037 -1,303
3040	Recoveries of prior year unpaid obligations, unexpired .....	-12	
3041	Recoveries of prior year unpaid obligations, expired .....	-25	
3050	Unpaid obligations, end of year .....	343	426 511
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	349	343 426
3200	Obligated balance, end of year .....	343	426 511

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	1,054	1,054 1,388
Outlays, gross:			
4010	Outlays from new discretionary authority .....	802	780 1,027
4011	Outlays from discretionary balances .....	271	257 276
4020	Outlays, gross (total) .....	1,073	1,037 1,303
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-1	
4033	Non-Federal sources .....	-2	
4040	Offsets against gross budget authority and outlays (total) ....	-3	
Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts .....	1	
4053	Recoveries of prior year paid obligations, unexpired accounts .....	2	
4060	Additional offsets against budget authority only (total) .....	3	
4070	Budget authority, net (discretionary) .....	1,054	1,054 1,388
4080	Outlays, net (discretionary) .....	1,070	1,037 1,303
4180	Budget authority, net (total) .....	1,054	1,054 1,388
4190	Outlays, net (total) .....	1,070	1,037 1,303

This appropriation funds legislatively mandated periodic economic and demographic censuses and other authorized activities. Major programs include the periodic economic programs, including the five-year Economic Census and Census of Governments, the American Community Survey, and the decennial census. In addition, other programs provide bureau-wide geographic information, as well as data collection and dissemination systems.

**Periodic Economic Programs.**—Periodic economic programs include the Economic Census and the Census of Governments. These programs are integral to the Bureau of Economic Analysis's estimates of gross domestic product, industry inputs and outputs, and the economic activities of more than 90,000 State and local governments. Together, these programs measure the structure and functioning of the U.S. economy.

**Decennial Census Program.**—The decennial census has been conducted since the early years of the Nation. Census data provides the official population counts for determining the allocation to states of seats in the U.S. House of Representatives and the block-level data necessary for each state to re-draw congressional, state, and local legislative district boundaries. The provision of these data is mandated in the U.S. Constitution and Title 13 of the U.S. Code. The decennial census and the American Community Survey provide essential demographic information about people living in the United States. This information is used to determine Federal allocations to states and local governments and is critical to economic growth. This information helps businesses decide where to expand operations and which

products and services to offer. In 2026, the Census Bureau will complete the first major field test for the 2030 Census.

**Geographic Support.**—The program provides address lists and supports partnerships with all levels of government and geographic areas, geospatial data products, and associated processing systems needed to meet the geographic requirements of all Census Bureau programs, including the decennial census.

**Enterprise Data Collection & Dissemination Systems.**—The program supports major data collection, processing, and dissemination systems and associated research for the Census Bureau's data and products.

#### Object Classification (in millions of dollars)

Identification code 013-0450-0-1-376	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1	Full-time permanent .....	365	410 395
11.3	Other than full-time permanent .....	39	39 51
11.5	Other personnel compensation .....	17	13 15
11.9	Total personnel compensation .....	421	462 461
12.1	Civilian personnel benefits .....	156	171 168
13.0	Benefits for former personnel .....	1	1 2
21.0	Travel and transportation of persons .....	15	14 16
22.0	Transportation of things .....	1	1 1
23.1	Rental payments to GSA .....	14	16 15
23.2	Rental payments to others .....		
23.3	Communications, utilities, and miscellaneous charges .....	51	42 67
24.0	Printing and reproduction .....	5	4 5
25.1	Advisory and assistance services .....	163	180 369
25.2	Other services from non-Federal sources .....	60	44 58
25.3	Other goods and services from Federal sources .....	42	37 36
25.4	Operation and maintenance of facilities .....	7	9 11
25.5	Research and development contracts .....	3	3 3
25.7	Operation and maintenance of equipment .....	142	117 144
26.0	Supplies and materials .....	6	2 4
31.0	Equipment .....	17	17 27
99.9	Total new obligations, unexpired accounts .....	1,104	1,120 1,388

#### Employment Summary

Identification code 013-0450-0-1-376	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	3,900	4,021 4,114

#### CENSUS WORKING CAPITAL FUND

#### Program and Financing (in millions of dollars)

Identification code 013-4512-0-4-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0810	Economic programs .....	54	50 48
0811	Demographic programs .....	290	323 366
0812	Decennial programs & special censuses .....	3	4 3
0813	Other programs .....	27	32 19
0819	Reimbursable program activities, subtotal .....	374	409 436
0820	Management, administration, & IT infrastructure .....	529	488 525
0828	Cost collection .....	101	87 92
0829	Reimbursable program activities, subtotal .....	630	575 617
0900	Total new obligations, unexpired accounts .....	1,004	984 1,053
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	467	423 429
1021	Recoveries of prior year unpaid obligations .....	16	24 24
1033	Recoveries of prior year paid obligations .....	8	
1070	Unobligated balance (total) .....	491	447 453
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	992	966 1,029
1701	Change in uncollected payments, Federal sources .....	-46	
1722	Unobligated balance of spending authority from offsetting collections permanently reduced .....	-10	-15
1750	Spending auth from offsetting collections, disc (total) .....	936	966 1,014

CENSUS WORKING CAPITAL FUND—Continued  
Program and Financing—Continued

Identification code 013-4512-0-4-376	2024 actual	2025 est.	2026 est.
1900 Budget authority (total) .....	936	966	1,014
1930 Total budgetary resources available .....	1,427	1,413	1,467
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	423	429	414
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	368	275	119
3010 New obligations, unexpired accounts .....	1,004	984	1,053
3020 Outlays (gross) .....	-1,081	-1,116	-1,051
3040 Recoveries of prior year unpaid obligations, unexpired .....	-16	-24	-24
3050 Unpaid obligations, end of year .....	275	119	97
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-163	-117	-117
3070 Change in uncollected pymts, Fed sources, unexpired .....	46		
3090 Uncollected pymts, Fed sources, end of year .....	-117	-117	-117
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	205	158	2
3200 Obligated balance, end of year .....	158	2	-20
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	936	966	1,014
Outlays, gross:			
4010 Outlays from new discretionary authority .....	818	869	926
4011 Outlays from discretionary balances .....	263	247	125
4020 Outlays, gross (total) .....	1,081	1,116	1,051
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-974	-946	-1,015
4033 Non-Federal sources .....	-26	-20	-14
4040 Offsets against gross budget authority and outlays (total) ....	-1,000	-966	-1,029
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	46		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	8		
4060 Additional offsets against budget authority only (total) .....	54		
4070 Budget authority, net (discretionary) .....	-10		-15
4080 Outlays, net (discretionary) .....	81	150	22
4180 Budget authority, net (total) .....	-10		-15
4190 Outlays, net (total) .....	81	150	22

The Working Capital Fund finances, on a reimbursable basis, functions within the Census Bureau that are more efficiently and economically performed on a centralized basis. The Fund also finances reimbursable work that the Census Bureau performs for other public, including Federal, and private entities.

## Object Classification (in millions of dollars)

Identification code 013-4512-0-4-376	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	361	400	397
11.3 Other than full-time permanent .....	84	77	97
11.5 Other personnel compensation .....	23	13	13
11.9 Total personnel compensation .....	468	490	507
12.1 Civilian personnel benefits .....	169	177	182
13.0 Benefits for former personnel .....	2	2	2
21.0 Travel and transportation of persons .....	24	37	33
22.0 Transportation of things .....	6	4	5
23.1 Rental payments to GSA .....	20	31	35
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	37	29	37
24.0 Printing and reproduction .....	4	5	6
25.1 Advisory and assistance services .....	12	17	16
25.2 Other services from non-Federal sources .....	40	27	38
25.3 Other goods and services from Federal sources .....	63	54	60
25.4 Operation and maintenance of facilities .....	8	13	11
25.5 Research and development contracts .....	1	1	1
25.7 Operation and maintenance of equipment .....	114	79	81
25.8 Subsistence and support of persons .....	2	2	2
26.0 Supplies and materials .....	8	3	7
31.0 Equipment .....	24	12	29

44.0 Refunds .....	1		
99.9 Total new obligations, unexpired accounts .....	1,004	984	1,053

## Employment Summary

Identification code 013-4512-0-4-376	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	2,495	2,546	2,893

## BUREAU OF ECONOMIC ANALYSIS

## Federal Funds

## ECONOMIC AND STATISTICAL ANALYSIS

## SALARIES AND EXPENSES

*For necessary expenses, as authorized by law, of economic and statistical analysis programs of the Department of Commerce, \$116,000,000, to remain available until September 30, 2027.*

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

## Program and Financing (in millions of dollars)

Identification code 013-1500-0-1-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Bureau of Economic Analysis .....	122	117	111
0002 Policy support .....	6	8	5
0799 Total direct obligations .....	128	125	116
0801 Reimbursable .....	3	3	3
0900 Total new obligations, unexpired accounts .....	131	128	119
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	3	4
1021 Recoveries of prior year unpaid obligations .....	1	1	1
1070 Unobligated balance (total) .....	6	4	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	125	125	116
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	3	3
1900 Budget authority (total) .....	128	128	119
1930 Total budgetary resources available .....	134	132	124
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	4	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	22	13	12
3010 New obligations, unexpired accounts .....	131	128	119
3020 Outlays (gross) .....	-137	-128	-120
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	-1
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	13	12	10
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-2	-2
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	19	11	10
3200 Obligated balance, end of year .....	11	10	8
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	128	128	119
Outlays, gross:			
4010 Outlays from new discretionary authority .....	118	113	105
4011 Outlays from discretionary balances .....	19	15	15
4020 Outlays, gross (total) .....	137	128	120
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-3	-3
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-4	-3	-3

Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	1	.....	.....
4060	Additional offsets against budget authority only (total) .....	1	.....	.....
4070	Budget authority, net (discretionary) .....	125	125	116
4080	Outlays, net (discretionary) .....	133	125	117
4180	Budget authority, net (total) .....	125	125	116
4190	Outlays, net (total) .....	133	125	117

The President's Budget proposes to reorganize the Bureau of Labor Statistics, Bureau of Economic Analysis, and the Census Bureau at the Department of Commerce.

**Bureau of Economic Analysis (BEA).**—BEA, a principal Federal statistical agency, promotes a better understanding of the U.S. economy by providing timely, relevant, and accurate economic data in an objective and cost-effective manner. BEA's national, regional, and international economic statistics present crucial information on key issues such as U.S. economic growth, regional economic development, inter-industry relationships, and the Nation's position in the world economy.

**Policy support.**—The Under Secretary for Economic Affairs provides leadership and policy guidance to the Department of Commerce's economic and statistical community, including oversight of BEA and the Census Bureau. The Under Secretary for Economic Affairs also conducts and supports economic analysis, evidence-building activities, and increased access to Department of Commerce data while ensuring privacy and confidentiality.

#### Object Classification (in millions of dollars)

Identification code 013–1500–0–1–376		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	66	67	63
11.3	Other than full-time permanent .....	2	2	2
11.9	Total personnel compensation .....	68	69	65
12.1	Civilian personnel benefits .....	21	21	21
23.1	Rental payments to GSA .....	4	4	4
23.3	Communications, utilities, and miscellaneous charges .....	1	1	1
25.1	Advisory and assistance services .....	1	1	1
25.2	Other services from non-Federal sources .....	19	18	15
25.3	Other goods and services from Federal sources .....	14	11	9
99.0	Direct obligations .....	128	125	116
99.0	Reimbursable obligations .....	3	3	3
99.9	Total new obligations, unexpired accounts .....	131	128	119

#### Employment Summary

Identification code 013–1500–0–1–376		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	458	458	371
2001	Reimbursable civilian full-time equivalent employment .....	30	30	15

## BUREAU OF LABOR STATISTICS

### Federal Funds

#### SALARIES AND EXPENSES

(Legislative proposal, not subject to PAYGO)

*For necessary expenses for the Bureau of Labor Statistics, including advances or reimbursements to State, Federal, and local agencies and their employees for services rendered, \$579,952,000, together with not to exceed \$68,000,000 which may be expended from the Employment Security Administration account in the Unemployment Trust Fund.*

#### Program and Financing (in millions of dollars)

Identification code 013–0800–2–1–376		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Labor force statistics .....	.....	.....	294
0002	Prices and cost of living .....	.....	.....	225
0003	Compensation and working conditions .....	.....	.....	83

0004	Productivity and technology .....	.....	.....	11
0006	Executive direction and staff services .....	.....	.....	35
0799	Total direct obligations .....	.....	.....	648
0801	Salaries and Expenses (reimbursable) .....	.....	.....	40
0900	Total new obligations, unexpired accounts .....	.....	.....	688

#### Budgetary resources:

	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation .....	.....	.....	580
	Spending authority from offsetting collections, discretionary:			
1700	Collected .....	.....	.....	109
1900	Budget authority (total) .....	.....	.....	689
1930	Total budgetary resources available .....	.....	.....	689
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	.....	.....	1

#### Change in obligated balance:

Unpaid obligations:			
3010	New obligations, unexpired accounts .....	.....	688
3020	Outlays (gross) .....	.....	-608
		<u>.....</u>	<u>.....</u>
3050	Unpaid obligations, end of year .....	.....	80
Memorandum (non-add) entries:			
3200	Obligated balance, end of year .....	.....	80

#### Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross .....	.....	689
Outlays, gross:			
4010	Outlays from new discretionary authority .....	.....	608
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	.....	-109
4180	Budget authority, net (total) .....	.....	580
4190	Outlays, net (total) .....	.....	499

The President's Budget proposes to reorganize the Bureau of Labor Statistics, Bureau of Economic Analysis, and the Census Bureau at the Department of Commerce.

**Labor Force Statistics.**—Publishes monthly estimates of the labor force, employment, unemployment, and earnings for the nation, states, and local areas. Makes studies of the labor force. Publishes data on employment and wages, by industry. Provides economic projections, including changes in the level and structure of the economy, as well as employment projections by industry and by occupational category.

	2024 act.	2025 est.	2026 est.
Labor Force Statistics (selected items):			
Employment and wages for NAICS industries (quarterly series) .....	3,600,000	3,600,000	3,600,000
Employment and unemployment estimates for states and local areas (monthly and annual series) .....	101,500	108,600	108,600
Occupational Employment and Wage Statistics (annual series) .....	141,238	140,000	140,000
Detailed occupations covered in the Occupational Outlook Handbook .....	597	600	600

**Prices and Cost of Living.**—Publishes the Consumer Price Index (CPI), the Producer Price Index, U.S. Import and Export Price Indexes, estimates of consumers' expenditures, and studies of price change.

	2024 act.	2025 est.	2026 est.
Consumer Price Indexes published (monthly) .....	8,441	8,400	8,400
Producer Price Indexes published (monthly) .....	10,739	10,500	10,500
U.S. Import and Export Price Indexes published (monthly) .....	1,060	1,390	1,390

**Compensation and Working Conditions.**—Publishes data on employee compensation, including information on wages, salaries, and employer-provided benefits, by occupation for major labor markets and industries. Publishes information on work stoppages. Compiles annual information to estimate the number and incidence rate of work-related injuries, illnesses, and fatalities.

	2024 act.	2025 est.	2026 est.
Compensation and working conditions (major items):			
Employment Cost Index: number of establishments .....	13,180	14,800	14,800
Occupational safety and health: number of establishments .....	228,191	228,191	228,000

**Productivity and Technology.**—Publishes data on labor and total factor productivity trends for major sectors of the economy and individual industries, as well as data on hours worked, labor compensation, and unit labor costs. Analyzes trends in order to examine the factors underlying changes

## SALARIES AND EXPENSES—Continued

in productivity to understand the relationships between productivity, wages, capital, prices, profits, and employment, to compare trends in efficiency across industries, and to examine the effects of technological improvements.

	2024 act.	2025 est.	2026 est.
Studies, articles, and special reports .....	17	17	17
Series updated .....	4,352	4,352	4,340

**Executive Direction and Staff Services.**—Provides agency-wide direction, including all centralized program support services in the administrative, publications, information technology, field operations, and statistical methods research areas necessary to produce and release statistical and research output in a reliable, secure, timely, and effective manner.

## Object Classification (in millions of dollars)

Identification code 013-0800-2-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....			209
11.3 Other than full-time permanent .....			14
11.5 Other personnel compensation .....			7
11.9 Total personnel compensation .....			230
12.1 Civilian personnel benefits .....			84
21.0 Travel and transportation of persons .....			2
23.1 Rental payments to GSA .....			23
23.3 Communications, utilities, and miscellaneous charges .....			2
24.0 Printing and reproduction .....			1
25.2 Other services from non-Federal sources .....			5
25.3 Other goods and services from Federal sources .....			157
25.5 Research and development contracts .....			18
25.7 Operation and maintenance of equipment .....			36
31.0 Equipment .....			7
41.0 Grants, subsidies, and contributions .....			83
99.0 Direct obligations .....			648
99.0 Reimbursable obligations .....			40
99.9 Total new obligations, unexpired accounts .....			688

## Employment Summary

Identification code 013-0800-2-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			1,851
2001 Reimbursable civilian full-time equivalent employment .....			144

## INTERNATIONAL TRADE ADMINISTRATION

## Federal Funds

## OPERATIONS AND ADMINISTRATION

For necessary expenses for international trade activities of the Department of Commerce provided for by law, to carry out activities associated with facilitating, attracting, and retaining business investment in the United States, to carry out activities associated with title VI of division BB of the Consolidated Appropriations Act, 2023 (Public Law 117-328), and for engaging in trade promotional activities abroad, including expenses of grants and cooperative agreements for the purpose of promoting exports of United States firms, without regard to sections 3702 and 3703 of title 44, United States Code; full medical coverage for dependent members of immediate families of employees stationed overseas and employees temporarily posted overseas; travel and transportation of employees of the International Trade Administration between two points abroad, without regard to section 40118 of title 49, United States Code; employment of citizens of the United States and aliens by contract for services; recognizing contributions to export expansion pursuant to Executive Order 10978; rental of space abroad for periods not exceeding 10 years, and expenses of alteration, repair, or improvement; purchase or construction of temporary demountable exhibition structures for use abroad; payment of tort claims, in the manner authorized in the first paragraph of section 2672 of title 28, United States Code, when such claims arise in foreign countries; not to exceed \$294,300 for official representation expenses abroad; purchase of passenger motor vehicles for official use abroad, not to exceed \$45,000 per vehicle; not to exceed \$325,000 for purchase of armored vehicles without regard to the general purchase price limitations; obtaining insurance on official motor vehicles; and rental of tie lines, \$440,000,000, of which \$85,000,000 shall remain available until September 30,

2027: Provided, That \$20,000,000 is to be derived from fees to be retained and used by the International Trade Administration, notwithstanding section 3302 of title 31, United States Code: Provided further, That, of amounts provided under this heading, not less than \$16,400,000 shall be for China antidumping and countervailing duty enforcement and compliance activities: Provided further, That the provisions of the first sentence of section 105(f) and all of section 108(c) of the Mutual Educational and Cultural Exchange Act of 1961 (22 U.S.C. 2455(f) and 2458(c)) shall apply in carrying out these activities; and that for the purpose of this Act, contributions under the provisions of the Mutual Educational and Cultural Exchange Act of 1961 shall include payment for assessments for services provided as part of these activities.

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

## Program and Financing (in millions of dollars)

Identification code 013-1250-0-1-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0006 Industry and Analysis .....	87	86	84
0007 Enforcement and Compliance .....	126	125	131
0008 Global Markets .....	373	323	178
0010 Executive Direction and Administration .....	28	27	27
0100 Total direct program .....	614	561	420
0799 Total direct obligations .....	614	561	420
0801 Operations and Administration (Reimbursable) .....	41	46	55
0900 Total new obligations, unexpired accounts .....	655	607	475
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	54	38	47
1021 Recoveries of prior year unpaid obligations .....	8	9	8
1070 Unobligated balance (total) .....	62	47	55
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	611	561	420
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	36	46	55
1701 Change in uncollected payments, Federal sources .....	-15		
1750 Spending auth from offsetting collections, disc (total) .....	21	46	55
1900 Budget authority (total) .....	632	607	475
1930 Total budgetary resources available .....	694	654	530
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	38	47	55

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	176	152	96
3010 New obligations, unexpired accounts .....	655	607	475
3011 Obligations ("upward adjustments"), expired accounts .....	3		
3020 Outlays (gross) .....	-663	-647	-478
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8	-9	-8
3041 Recoveries of prior year unpaid obligations, expired .....	-11	-7	
3050 Unpaid obligations, end of year .....	152	96	85
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-55	-36	-36
3070 Change in uncollected pymts, Fed sources, unexpired .....	15		
3071 Change in uncollected pymts, Fed sources, expired .....	4		
3090 Uncollected pymts, Fed sources, end of year .....	-36	-36	-36
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	121	116	60
3200 Obligated balance, end of year .....	116	60	49

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	632	607	475
Outlays, gross:			
4010 Outlays from new discretionary authority .....	500	495	391
4011 Outlays from discretionary balances .....	163	152	87
4020 Outlays, gross (total) .....	663	647	478
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-26	-35	-35
4033 Non-Federal sources .....	-12	-11	-20
4040 Offsets against gross budget authority and outlays (total) ...	-38	-46	-55
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	15		

4052	Offsetting collections credited to expired accounts .....	2		
4060	Additional offsets against budget authority only (total) .....	17		
4070	Budget authority, net (discretionary) .....	611	561	420
4080	Outlays, net (discretionary) .....	625	601	423
4180	Budget authority, net (total) .....	611	561	420
4190	Outlays, net (total) .....	625	601	423

The mission of the International Trade Administration (ITA) is to create prosperity by strengthening the international competitiveness of U.S. industry, promoting investments that create American jobs, and ensuring fair and balanced trade through compliance with trade laws and agreements. ITA provides critical sectoral, country, enforcement and analytic expertise to strengthen U.S. supply chains, protect U.S. national and economic security, and advance the President's America First Trade Policy and America First Investment Policy in alignment with the President's Investment Accelerator.

The organization consists of four business units that work together to achieve ITA's mission effectively and efficiently: (1) Industry and Analysis; (2) Enforcement and Compliance; (3) Global Markets; and (4) Executive Direction and Administration.

#### Object Classification (in millions of dollars)

Identification code 013-1250-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	193	200	145
11.3 Other than full-time permanent .....	40	35	25
11.5 Other personnel compensation .....	13	11	7
11.9 Total personnel compensation .....	246	246	177
12.1 Civilian personnel benefits .....	94	78	48
13.0 Benefits for former personnel .....	1	1	1
21.0 Travel and transportation of persons .....	10	7	4
22.0 Transportation of things .....	3	1	
23.1 Rental payments to GSA .....	16	11	4
23.2 Rental payments to others .....	12	12	5
23.3 Communications, utilities, and miscellaneous charges .....	6	6	5
24.0 Printing and reproduction .....	2	2	
25.1 Advisory and assistance services .....	35	30	30
25.2 Other services from non-Federal sources .....	39	19	13
25.3 Other goods and services from Federal sources .....	114	103	114
25.4 Operation and maintenance of facilities .....	10	8	
25.5 Research and development contracts .....		6	
25.7 Operation and maintenance of equipment .....	1	1	
26.0 Supplies and materials .....	6	3	
31.0 Equipment .....	19	27	19
99.0 Direct obligations .....	614	561	420
99.0 Reimbursable obligations .....	41	45	55
99.5 Adjustment for rounding .....		1	
99.9 Total new obligations, unexpired accounts .....	655	607	475

#### Employment Summary

Identification code 013-1250-0-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,355	1,252	1,085
2001 Reimbursable civilian full-time equivalent employment .....	39	39	39

## BUREAU OF INDUSTRY AND SECURITY

### Federal Funds

#### OPERATIONS AND ADMINISTRATION

For necessary expenses for export administration and national security activities of the Department of Commerce, including costs associated with the performance of export administration field activities both domestically and abroad; full medical coverage for dependent members of immediate families of employees stationed overseas; employment of citizens of the United States and aliens by contract for services abroad; payment of tort claims, in the manner authorized in the first paragraph of section 2672 of title 28, United States Code, when such claims arise in foreign countries; not to exceed \$13,500 for official representation expenses abroad; awards of compensation to informers under the Export Control Reform Act of 2018 (subtitle B of title XVII of the John S. McCain National Defense Authorization Act

for Fiscal Year 2019; Public Law 115-232; 132 Stat. 2208; 50 U.S.C. 4801 et seq.), and as authorized by section 1(b) of the Act of June 15, 1917 (40 Stat. 223; 22 U.S.C. 401(b)); and purchase of passenger motor vehicles for official use and motor vehicles for law enforcement use with special requirement vehicles eligible for purchase without regard to any price limitation otherwise established by law, \$303,000,000, of which \$122,000,000 shall remain available until expended: Provided, That the provisions of the first sentence of section 105(f) and all of section 108(c) of the Mutual Educational and Cultural Exchange Act of 1961 (22 U.S.C. 2455(f) and 2458(c)) shall apply in carrying out these activities: Provided further, That payments and contributions collected and accepted for materials or services provided as part of such activities may be retained for use in covering the cost of such activities, and for providing information to the public with respect to the export administration and national security activities of the Department of Commerce and other export control programs of the United States and other governments.

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

#### Program and Financing (in millions of dollars)

Identification code 013-0300-0-1-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Management and policy coordination .....	37	35	30
0002 Export administration .....	80	80	82
0003 Export enforcement .....	91	82	191
0100 Total direct program .....	208	197	303
0799 Total direct obligations .....	208	197	303
0801 Operations and Administration (Reimbursable) .....	1	8	8
0900 Total new obligations, unexpired accounts .....	209	205	311
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	21	10	4
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	21	1	
1021 Recoveries of prior year unpaid obligations .....	1	5	5
1070 Unobligated balance (total) .....	22	15	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	191	171	303
1121 Appropriations transferred from other acct [013-1450] .....		19	
1160 Appropriation, discretionary (total) .....	191	190	303
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	2	2
1701 Change in uncollected payments, Federal sources .....	6	2	-2
1750 Spending auth from offsetting collections, disc (total) .....	7	4	
1900 Budget authority (total) .....	198	194	303
1930 Total budgetary resources available .....	220	209	312
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	10	4	1

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	74	62	72
3010 New obligations, unexpired accounts .....	209	205	311
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-221	-190	-280
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-5	-5
3050 Unpaid obligations, end of year .....	62	72	98
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-11	-13
3070 Change in uncollected pymts, Fed sources, unexpired .....	-6	-2	2
3090 Uncollected pymts, Fed sources, end of year .....	-11	-13	-11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	69	51	59
3200 Obligated balance, end of year .....	51	59	87

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	198	194	303
Outlays, gross:			
4010 Outlays from new discretionary authority .....	172	149	257
4011 Outlays from discretionary balances .....	48	40	23
4020 Outlays, gross (total) .....	220	189	280
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-1	-1

## OPERATIONS AND ADMINISTRATION—Continued

## Program and Financing—Continued

Identification code 013-0300-0-1-999	2024 actual	2025 est.	2026 est.
4033 Non-Federal sources .....		-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-1	-2	-2
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-6	-2	2
4070 Budget authority, net (discretionary) .....	191	190	303
4080 Outlays, net (discretionary) .....	219	187	278
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	1	
4180 Budget authority, net (total) .....	191	190	303
4190 Outlays, net (total) .....	220	188	278

The Bureau of Industry and Security (BIS) advances U.S. national security, foreign policy, and economic objectives, by administering and enforcing controls on the export of sensitive goods and technologies. BIS also enforces antiboycott laws, monitors the economic viability of the U.S. defense industry, and assists U.S. companies in complying with certain international arms agreements. The Budget enhances BIS's ability to strengthen, streamline, and manage the U.S. export control system, while increasing BIS's capability to complete effective investigations and assessments that identify the impacts that imports of industry-specific products have on U.S. national security.

## Object Classification (in millions of dollars)

Identification code 013-0300-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	70	75	101
11.5 Other personnel compensation .....	6	5	10
11.9 Total personnel compensation .....	76	80	111
12.1 Civilian personnel benefits .....	32	33	49
21.0 Travel and transportation of persons .....	4	3	9
23.1 Rental payments to GSA .....		6	9
23.3 Communications, utilities, and miscellaneous charges .....	6	3	4
24.0 Printing and reproduction .....			1
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	33	28	41
25.3 Other goods and services from Federal sources .....	48	38	70
26.0 Supplies and materials .....	4	3	3
31.0 Equipment .....	4	2	5
99.0 Direct obligations .....	208	197	303
99.0 Reimbursable obligations .....	1	8	8
99.9 Total new obligations, unexpired accounts .....	209	205	311

## Employment Summary

Identification code 013-0300-0-1-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	539	556	740
2001 Reimbursable civilian full-time equivalent employment .....	9	6	6

## MINORITY BUSINESS DEVELOPMENT AGENCY

## Federal Funds

## MINORITY BUSINESS DEVELOPMENT

For necessary expenses to carry out the closure of the Minority Business Development Agency \$7,250,000: Provided, That the Minority Business Development Act of 2021 (division K of Public Law 117-58) is hereby repealed.

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

## Program and Financing (in millions of dollars)

Identification code 013-0201-0-1-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Business Development .....	57	20	7

0003 Undistributed .....		48	
0900 Total new obligations, unexpired accounts .....	57	68	7

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	6	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	68	68	7
1900 Budget authority (total) .....	68	68	7
1930 Total budgetary resources available .....	75	74	13
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-12		
1941 Unexpired unobligated balance, end of year .....	6	6	6

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	177	150	119
3010 New obligations, unexpired accounts .....	57	68	7
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-83	-99	-75
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	150	119	51
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	177	150	119
3200 Obligated balance, end of year .....	150	119	51

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	68	68	7
Outlays, gross:			
4010 Outlays from new discretionary authority .....	24	34	4
4011 Outlays from discretionary balances .....	40	34	34
4020 Outlays, gross (total) .....	64	68	38
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	19	31	37
4180 Budget authority, net (total) .....	68	68	7
4190 Outlays, net (total) .....	83	99	75

The Budget proposes to eliminate funding for the Minority Business Development Agency (MBDA) as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Budget requests \$7,250,000 in FY 2026 to facilitate an orderly closeout of MBDA.

## Object Classification (in millions of dollars)

Identification code 013-0201-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	8	6	
12.1 Civilian personnel benefits .....	3	3	
13.0 Benefits for former personnel .....		2	
25.2 Other services from non-Federal sources .....	6	1	
25.3 Other goods and services from Federal sources .....	18	8	7
41.0 Grants, subsidies, and contributions .....	22		
92.0 Undistributed .....		48	
99.9 Total new obligations, unexpired accounts .....	57	68	7

## Employment Summary

Identification code 013-0201-0-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	57	57	2

NATIONAL OCEANIC AND ATMOSPHERIC  
ADMINISTRATION

## Federal Funds

## OPERATIONS, RESEARCH, AND FACILITIES

## (INCLUDING TRANSFER OF FUNDS)

For necessary expenses of activities authorized by law for the National Oceanic and Atmospheric Administration (NOAA), including maintenance, operation, and hire of aircraft and vessels; pilot programs for State-led fisheries management,



notwithstanding any other provision of law; grants, contracts, or other payments to nonprofit organizations for the purposes of conducting activities pursuant to co-operative agreements; and relocation of facilities, \$3,057,551,000, to remain available until September 30, 2026: *Provided, That fees and donations received by the National Ocean Service for the management of national marine sanctuaries may be retained and used for the salaries and expenses associated with those activities, notwithstanding section 3302 of title 31, United States Code: Provided further, That in addition, \$409,644,000 shall be derived by transfer from the fund entitled "Promote and Develop Fishery Products and Research Pertaining to American Fisheries", which shall only be used for the Fisheries Science and Management activities: Provided further, That not to exceed \$71,299,000 shall be for payment to the "Department of Commerce Working Capital Fund": Provided further, That of the \$3,495,195,000 provided for in direct obligations under this heading, \$3,057,551,000 is appropriated from the general fund, \$409,644,000 is provided by transfer, and \$28,000,000 is derived from recoveries of prior year obligations: Provided further, That any deviation from the amounts designated for specific activities in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), or any use of deobligated balances of funds provided under this heading in previous years, shall be subject to the procedures set forth in section 504 of this Act: Provided further, That in addition, for necessary retired pay expenses under the Retired Serviceman's Family Protection and Survivor Benefits Plan, and for payments for the medical care of retired personnel and their dependents under the Dependents' Medical Care Act (10 U.S.C. ch. 55), such sums as may be necessary.*

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

#### OPERATIONS, RESEARCH, AND FACILITIES

For an additional amount for "Operations, Research, and Facilities" for necessary expenses related to the consequences of hurricanes, typhoons, flooding, wildfires, and other disasters in calendar years 2023 and 2024, \$244,000,000, to remain available until September 30, 2026, as follows: ]

(1) \$144,000,000 for repair and replacement of observing assets, real property, and equipment; for marine debris assessment and removal; and for mapping, charting, and geodesy services; and ]

(2) \$100,000,000 for necessary expenses related to the consequences of tornadoes, hurricanes, typhoons, flooding, and wildfires in calendar year 2024; ]

Provided, That the National Oceanic and Atmospheric Administration shall submit a spending plan to the Committees on Appropriations of the House of Representatives and the Senate not later than 45 days after the date of enactment of this Act: *Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.* (Disaster Relief Supplemental Appropriations Act, 2025.)

#### Program and Financing (in millions of dollars)

Identification code 013-1450-0-1-306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Ocean Service .....	652	634	434
0002 National Marine Fisheries Service .....	1,082	1,093	789
0003 Oceanic and Atmospheric Research .....	638	608	.....
0004 National Weather Service .....	1,251	1,247	1,318
0005 National Environmental Satellite Service .....	380	380	336
0007 Mission Support .....	413	387	287
0008 Office of Marine and Aviation Operations .....	349	379	330
0009 Retired pay for NOAA Corps Officers .....	36	35	37
0010 Spectrum Relocation Fund .....	17	10	5
0012 Spectrum Pipeline .....	.....	9	8
0018 IUA .....	533	516	4
0019 IRA .....	1,701	506	.....
0020 2023 Supplemental .....	19	.....	.....
0100 Total direct program .....	7,071	5,804	3,548
0799 Total direct obligations .....	7,071	5,804	3,548
0801 National Ocean Service .....	19	25	23
0802 National Marine Fisheries Service .....	42	79	51
0803 Oceanic and Atmospheric Research .....	43	137	.....
0804 National Weather Service .....	84	88	101
0805 National Environmental Satellite Service .....	40	67	49
0806 Mission Support .....	16	31	17
0815 NWSS .....	.....	1	1
0899 Total reimbursable obligations .....	244	428	242
0900 Total new obligations, unexpired accounts .....	7,315	6,232	3,790

#### Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	2,880	1,341	1,077
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	637	.....	.....
1011 Unobligated balance transfer from other acct [013-5139] .....	.....	1	.....
1021 Recoveries of prior year unpaid obligations .....	44	23	23
1070 Unobligated balance (total) .....	2,924	1,365	1,100
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Operations, research & facilities .....	5,064	4,653	3,058
1120 Appropriations transferred to other accts [013-1460] .....	.....	-38	.....
1120 Appropriations transferred to other acct [013-0300] .....	.....	-19	.....
1121 Appropriations transferred from other acct [013-5139] .....	370	347	410
1121 Appropriations transferred from other acct [013-1460] .....	2	.....	.....
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-46
1160 Appropriation, discretionary (total) .....	5,436	4,943	3,422
<b>Advance appropriations, discretionary:</b>			
1170 Advance appropriation .....	.....	516	507
1173 Advance appropriations transferred from other accounts [012-1106] .....	2	2	.....
1174 Advance appropriations permanently reduced .....	.....	.....	-503
1180 Advanced appropriation, discretionary (total) .....	2	518	4
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....	36	35	37
1221 Appropriations transferred from other acct [011-5512] .....	.....	20	.....
1260 Appropriations, mandatory (total) .....	36	55	37
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	90	428	242
1701 Change in uncollected payments, Federal sources .....	195	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	285	428	242
1900 Budget authority (total) .....	5,759	5,944	3,705
1930 Total budgetary resources available .....	8,683	7,309	4,805
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-27	.....	.....
1941 Unexpired unobligated balance, end of year .....	1,341	1,077	1,015

#### Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,640	6,190	5,690
3010 New obligations, unexpired accounts .....	7,315	6,232	3,790
3011 Obligations ("upward adjustments"), expired accounts .....	3	.....	.....
3020 Outlays (gross) .....	-5,704	-6,709	-6,062
3040 Recoveries of prior year unpaid obligations, unexpired .....	-44	-23	-23
3041 Recoveries of prior year unpaid obligations, expired .....	-20	.....	.....
3050 Unpaid obligations, end of year .....	6,190	5,690	3,395
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-517	-712	-712
3070 Change in uncollected pymts, Fed sources, unexpired .....	-195	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-712	-712	-712
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	4,123	5,478	4,978
3200 Obligated balance, end of year .....	5,478	4,978	2,683

#### Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	5,723	5,889	3,668
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	2,778	2,873	1,982
4011 Outlays from discretionary balances .....	2,490	2,702	3,440
4020 Outlays, gross (total) .....	5,268	5,575	5,422
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-80	-381	-218
4033 Non-Federal sources .....	-10	-47	-24
4040 Offsets against gross budget authority and outlays (total) ....	-90	-428	-242
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-195	.....	.....
4060 Additional offsets against budget authority only (total) .....	-195	.....	.....
4070 Budget authority, net (discretionary) .....	5,438	5,461	3,426
4080 Outlays, net (discretionary) .....	5,178	5,147	5,180
<b>Mandatory:</b>			
4090 Budget authority, gross .....	36	55	37
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	36	55	37
4101 Outlays from mandatory balances .....	400	1,079	603
4110 Outlays, gross (total) .....	436	1,134	640
4180 Budget authority, net (total) .....	5,474	5,516	3,463

## OPERATIONS, RESEARCH, AND FACILITIES—Continued

## Program and Financing—Continued

Identification code 013–1450–0–1–306	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total) .....	5,614	6,281	5,820

The mission of the National Oceanic and Atmospheric Administration (NOAA) is to understand and predict changes in the Earth's environment and to conserve and manage coastal and marine resources to meet our Nation's economic, social, and environmental needs.

NOAA executes programs and activities to achieve its mission through six line activities:

*National Ocean Service (NOS).*—NOS programs work to promote safe navigation; monitor, explore, assess and restore the health of coastal and marine resources; improve coastal communities' resilience to extreme weather events, and changing ocean conditions and uses; and conserve the coastal and ocean environment.

*National Marine Fisheries Service (NMFS).*—NMFS programs provide for the management and conservation of the Nation's fish stocks, within the United States Exclusive Economic Zone (EEZ) to ensure productive U.S. fisheries and safe sources of seafood. The Budget proposes to transfer NMFS' Endangered Species Act (ESA) and Marine Mammal Protection Act (MMPA) programs to the Department of the Interior's United States Fish and Wildlife Service to improve the coordination, efficiency, and effectiveness of Federal ESA and MMPA actions.

*National Weather Service (NWS).*—NWS programs provide timely and accurate meteorological, hydrologic, and oceanographic warnings and forecasts to ensure the safety of the population, minimize property losses, and improve the economic productivity of the Nation; and conduct research to continually improve forecasts.

*National Environmental Satellite, Data, and Information Service (NESDIS).*—NESDIS operates polar orbiting, geostationary, and space weather satellites, and collects and archives global environmental data and information for distribution to private and public sector users.

*Mission Support.*—Mission Support provides management and administrative support for NOAA, including acquisition and grant administration, budget, accounting functions, and human resources.

*Office of Marine and Aviation Operations (OMAO).*—OMAO provides aircraft and marine data acquisition, fleet repair and maintenance, and operations that provide technical and management support for NOAA-wide activities.

## Object Classification (in millions of dollars)

Identification code 013–1450–0–1–306	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1,408	1,438	1,027
11.3 Other than full-time permanent .....	7	6	4
11.5 Other personnel compensation .....	83	75	55
11.7 Military personnel .....	46	56	41
Total personnel compensation .....	1,544	1,575	1,127
12.1 Civilian personnel benefits .....	559	570	409
12.2 Military personnel benefits .....	9	12	9
13.0 Benefits for former personnel .....	35	54	50
21.0 Travel and transportation of persons .....	60	47	35
22.0 Transportation of things .....	17	15	11
23.1 Rental payments to GSA .....	110	110	81
23.2 Rental payments to others .....	31	48	34
23.3 Communications, utilities, and miscellaneous charges .....	100	104	77
24.0 Printing and reproduction .....	6	6	4
25.1 Advisory and assistance services .....	490	364	268
25.2 Other services from non-Federal sources .....	813	1,253	645
25.3 Other goods and services from Federal sources .....	443	185	136
25.4 Operation and maintenance of facilities .....	1	4	3
25.5 Research and development contracts .....	27	22	15
25.7 Operation and maintenance of equipment .....	4	4	2
26.0 Supplies and materials .....	118	102	75
31.0 Equipment .....	42	463	30
32.0 Land and structures .....	1	1	1
41.0 Grants, subsidies, and contributions .....	2,661	865	536

99.0	Direct obligations .....	7,071	5,804	3,548
99.0	Reimbursable obligations .....	244	428	242
99.9	Total new obligations, unexpired accounts .....	7,315	6,232	3,790

## Employment Summary

Identification code 013–1450–0–1–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	11,278	11,266	9,901
1101 Direct military average strength employment .....	333	364	336
2001 Reimbursable civilian full-time equivalent employment .....	205	332	332

## GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY

## Program and Financing (in millions of dollars)

Identification code 013–1455–0–1–304	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Gulf Coast Restoration .....	9	16	15
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	10	15	15
1930 Total budgetary resources available .....	10	16	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	13	14
3010 New obligations, unexpired accounts .....	9	16	15
3020 Outlays (gross) .....	-7	-15	-7
3050 Unpaid obligations, end of year .....	13	14	22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	13	14
3200 Obligated balance, end of year .....	13	14	22
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	10	15	15
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	4	3
4101 Outlays from mandatory balances .....	6	11	4
4110 Outlays, gross (total) .....	7	15	7
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-10	-15	-15
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-3		-8

The Gulf Coast Ecosystem Restoration Science, Observation, Monitoring and Technology Fund provides funding for the NOAA RESTORE Act Science Program. The purpose of this program is to initiate and sustain an integrative, holistic understanding of the Gulf of America ecosystem and support, to the maximum extent practicable, restoration efforts and the long-term sustainability of the ecosystem, including its fish stocks, fishing industries, habitat, and wildlife through ecosystem research, observation, monitoring, and technology development. To ensure the best use of resources the Program will coordinate with existing Federal and State science and technology programs, including other activities funded under the RESTORE Act. Section 1604 of the RESTORE Act authorized funding for the Program by providing 2.5 percent of the funds made available through the Gulf Coast Restoration Trust Fund.

## Object Classification (in millions of dollars)

Identification code 013–1455–0–1–304	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
25.2 Other services from non-Federal sources .....	1	1	1

41.0	Grants, subsidies, and contributions .....	8	14	14
99.0	Reimbursable obligations .....	9	15	15
99.5	Adjustment for rounding .....		1	
99.9	Total new obligations, unexpired accounts .....	9	16	15

**Employment Summary**

Identification code 013–1455–0–1–304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2	3	3

**PROCUREMENT, ACQUISITION AND CONSTRUCTION**

(INCLUDING TRANSFER OF FUNDS)

For procurement, acquisition and construction of capital assets, including alteration and modification costs, of the National Oceanic and Atmospheric Administration, \$1,454,573,000, to remain available until September 30, 2027, except that funds provided for acquisition and construction of vessels and aircraft, construction of facilities, and the development and acquisition of satellites and related instrumentation shall remain available until expended: Provided further, That of the \$1,467,573,000 provided for in direct obligations under this heading, \$1,454,573,000 is appropriated from the general fund, \$13,000,000 is provided from recoveries of prior year obligations: Provided further, That any deviation from the amounts designated for specific activities in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), or any use of deobligated balances of funds provided under this heading in previous years, shall be subject to the procedures set forth in section 504 of this Act: Provided further, That the Secretary of Commerce shall include in budget justification materials for fiscal year 2025 that the Secretary submits to Congress in support of the Department of Commerce budget (as submitted with the budget of the President under section 1105(a) of title 31, United States Code) an estimate for each National Oceanic and Atmospheric Administration procurement, acquisition or construction project having a total of more than \$5,000,000 and simultaneously the budget justification shall include an estimate of the budgetary requirements for each such project for each of the 5 subsequent fiscal years.

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

**PROCUREMENT, ACQUISITION AND CONSTRUCTION**

For an additional amount for "Procurement, Acquisition and Construction" for necessary expenses related to the consequences of hurricanes, typhoons, wildfires, volcanoes, and other disasters in calendar years 2022, 2023 and 2024, \$499,000,000, to remain available until expended, as follows: ]

[(1) \$100,000,000 for repair and replacement of observing assets, real property, and equipment; and ]

[(2) \$399,000,000 for the acquisition of hurricane hunter aircraft and related expenses as authorized under section 11708 of division K of Public Law 117–263: ]

Provided, That the National Oceanic and Atmospheric Administration shall submit a spending plan to the Committees on Appropriations of the House of Representatives and the Senate not later than 45 days after the date of enactment of this Act: Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ] (Disaster Relief Supplemental Appropriations Act, 2025.)

**Program and Financing** (in millions of dollars)

Identification code 013–1460–0–1–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Ocean Service .....	13	13	
0003 Office of Oceanic and Atmospheric Research .....	46	89	
0004 National Weather Service .....	99	104	129
0005 National Environmental Satellite Service .....	1,340	1,360	1,195
0007 Spectrum Relocation Fund .....	6	7	4
0008 Mission Support .....	98	40	40
0009 Office of Marine and Aviation Operations .....	52	110	103
0010 2022 Supplemental .....	25		
0011 IUA .....	96		
0012 IRA .....	415	224	
0013 2023 Supplemental .....	308		
0900 Total new obligations, unexpired accounts .....	2,498	1,947	1,471

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1,523	874	1,141
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	868		
1021 Recoveries of prior year unpaid obligations .....	95	13	13
1070 Unobligated balance (total) .....	1,618	887	1,154
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	1,720	2,119	1,455
1120 Appropriations transferred to other accts [013–1450] .....	-2		
1121 Appropriations transferred from other acct [013–0133] .....	44	44	
1121 Appropriations transferred from other acct [013–1450] .....		38	
1160 Appropriation, discretionary (total) .....	1,762	2,201	1,455
1900 Budget authority (total) .....	1,762	2,201	1,455
1930 Total budgetary resources available .....	3,380	3,088	2,609
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-8		
1941 Unexpired unobligated balance, end of year .....	874	1,141	1,138

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,831	3,438	2,548
3010 New obligations, unexpired accounts .....	2,498	1,947	1,471
3011 Obligations ("upward adjustments"), expired accounts .....	4		
3020 Outlays (gross) .....	-1,790	-2,824	-2,847
3040 Recoveries of prior year unpaid obligations, unexpired .....	-95	-13	-13
3041 Recoveries of prior year unpaid obligations, expired .....	-10		
3050 Unpaid obligations, end of year .....	3,438	2,548	1,159
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	2,831	3,438	2,548
3200 Obligated balance, end of year .....	3,438	2,548	1,159

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	1,762	2,201	1,455
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	296	632	509
4011 Outlays from discretionary balances .....	1,397	1,759	2,139
4020 Outlays, gross (total) .....	1,693	2,391	2,648
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	97	433	199
4180 Budget authority, net (total) .....	1,762	2,201	1,455
4190 Outlays, net (total) .....	1,790	2,824	2,847

This account funds capital acquisition, construction, and fleet and aircraft replacement projects that support NOAA's operational mission across all line offices. The Budget maintains continuity of major systems, including satellites, needed for weather forecasting and continues implementation of NOAA's fleet recapitalization plan.

**Object Classification** (in millions of dollars)

Identification code 013–1460–0–1–306	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	58	53	45
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	59	54	46
12.1 Civilian personnel benefits .....	21	19	16
13.0 Benefits for former personnel .....		3	2
21.0 Travel and transportation of persons .....	3	3	2
23.1 Rental payments to GSA .....	3	3	2
23.3 Communications, utilities, and miscellaneous charges .....	5	5	4
25.1 Advisory and assistance services .....	405	410	349
25.2 Other services from non-Federal sources .....	394	539	269
25.3 Other goods and services from Federal sources .....	863	819	701
25.4 Operation and maintenance of facilities .....	1	1	1
25.5 Research and development contracts .....	14	14	12
26.0 Supplies and materials .....	56	9	8
31.0 Equipment .....	540	9	8
32.0 Land and structures .....	70	1	1
41.0 Grants, subsidies, and contributions .....	64	58	50
99.9 Total new obligations, unexpired accounts .....	2,498	1,947	1,471

PROCUREMENT, ACQUISITION AND CONSTRUCTION—Continued  
Employment Summary

Identification code 013–1460–0–1–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	384	417	410

## IT SYSTEM MODERNIZATION AND WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 013–2047–0–1–306	2024 actual	2025 est.	2026 est.
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<b>Obligations by program activity:</b>			
0001 Direct program activity .....		9	3
0900 Total new obligations, unexpired accounts (object class 25.3) .....		9	3

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		5	
1011 Unobligated balance transfer from other acct [047–0616] ....	5	4	3
1070 Unobligated balance (total) .....	5	9	3
1930 Total budgetary resources available .....	5	9	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5		

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			6
3010 New obligations, unexpired accounts .....		9	3
3020 Outlays (gross) .....		-3	-2
3050 Unpaid obligations, end of year .....		6	7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			6
3200 Obligated balance, end of year .....		6	7

<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		3	2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		3	2

## LIMITED ACCESS SYSTEM ADMINISTRATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 013–5284–0–2–306	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2	1	2
Receipts:			
Current law:			
1110 Permit Title Registration Fees, Limited Access System Administration Fund .....	12	15	15
2000 Total: Balances and receipts .....	14	16	17
Appropriations:			
Current law:			
2101 Limited Access System Administration Fund .....	-12	-15	-15
2103 Limited Access System Administration Fund .....	-1		-1
2132 Limited Access System Administration Fund .....		1	1
2199 Total current law appropriations .....	-13	-14	-15
2999 Total appropriations .....	-13	-14	-15
5099 Balance, end of year .....	1	2	2

## Program and Financing (in millions of dollars)

Identification code 013–5284–0–2–306	2024 actual	2025 est.	2026 est.
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<b>Obligations by program activity:</b>			
0001 Limited Access System Administration Fund (Direct) .....	11	15	15

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	17	19	18
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	12	15	15
1203 Appropriation (Mandatory, Sequestration pop-up, Authorizing Committee) .....	1		1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-1	-1
1260 Appropriations, mandatory (total) .....	13	14	15
1930 Total budgetary resources available .....	30	33	33
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	19	18	18

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	7	8
3010 New obligations, unexpired accounts .....	11	15	15
3020 Outlays (gross) .....	-13	-14	-15
3050 Unpaid obligations, end of year .....	7	8	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	7	8
3200 Obligated balance, end of year .....	7	8	8

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	13	14	15
Outlays, gross:			
4100 Outlays from new mandatory authority .....	6	7	8
4101 Outlays from mandatory balances .....	7	7	7
4110 Outlays, gross (total) .....	13	14	15
4180 Budget authority, net (total) .....	13	14	15
4190 Outlays, net (total) .....	13	14	15

Under the authority of the Magnuson-Stevens Act Section 304(d)(2)(A), NMFS must collect a fee to recover the incremental costs of management, data collection, and enforcement of Limited Access Privilege (LAP) Programs. Funds collected under this authority are deposited into the Limited Access System Administrative Fund. Fees shall not exceed three percent of the value of fish harvested under any such program, and shall be collected at either the time of the landing, filing of a landing report, or sale of such fish during a fishing season or in the last quarter of the calendar year in which the fish is harvested. The Limited Access System Administration Fund shall be available, without appropriation or fiscal year limitation, only for the purposes of administering the central registry system and administering and implementing the Magnuson-Stevens Act in the fishery in which the fees were collected. Sums in the fund that are not currently needed for these purposes shall be kept on deposit or invested in obligations of, or guaranteed by the U.S. Also, in establishing a LAP program, a Regional Council can consider, and may provide, if appropriate, an auction system or other program to collect royalties for the initial or any subsequent distribution of allocations. If an auction system is developed, revenues from these royalties are deposited in the Limited Access System Administration Fund.

## Object Classification (in millions of dollars)

Identification code 013–5284–0–2–306	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	3	4	4
11.9 Total personnel compensation .....	3	4	4
12.1 Civilian personnel benefits .....	2	2	2
23.1 Rental payments to GSA .....	1	1	1
25.2 Other services from non-Federal sources .....	4	6	6
41.0 Grants, subsidies, and contributions .....	1	1	1
99.0 Direct obligations .....	11	14	14
99.5 Adjustment for rounding .....		1	1
99.9 Total new obligations, unexpired accounts .....	11	15	15

**Employment Summary**

Identification code 013–5284–0–2–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	28	28	28

**PACIFIC COASTAL SALMON RECOVERY**

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

**Program and Financing** (in millions of dollars)

Identification code 013–1451–0–1–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0008 Grants to States and Tribes .....	106	99	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	106	99	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	99	65	.....
Advance appropriations, discretionary:			
1170 Advance appropriation .....	.....	34	34
1174 Advance appropriations permanently reduced .....	.....	.....	-34
1180 Advanced appropriation, discretionary (total) .....	.....	34	.....
1900 Budget authority (total) .....	99	99	.....
1930 Total budgetary resources available .....	107	100	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	279	316	283
3010 New obligations, unexpired accounts .....	106	99	.....
3020 Outlays (gross) .....	-68	-132	-103
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	316	283	180
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	279	316	283
3200 Obligated balance, end of year .....	316	283	180
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	99	99	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	24	.....
4011 Outlays from discretionary balances .....	68	108	103
4020 Outlays, gross (total) .....	68	132	103
4180 Budget authority, net (total) .....	99	99	.....
4190 Outlays, net (total) .....	68	132	103

The Pacific Coastal Salmon Recovery Fund account was established in 2000 to augment State and tribal programs to conserve and restore sustainable Pacific salmon populations and their habitats. Through 2024, over \$1.9 billion has been provided to the States of California, Oregon, Washington, Alaska, and Idaho and Pacific Coastal (including Alaska) and Columbia River Tribes to conserve salmon. The Budget does not provide funding for this program.

**Employment Summary**

Identification code 013–1451–0–1–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2	1	.....

**SANCTUARIES ENFORCEMENT ASSET FORFEITURE FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 013–5584–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1120 Sanctuaries Enforcement Asset Forfeiture Fund, Deposits (PDF Account) .....	.....	1	1
2000 Total: Balances and receipts .....	.....	1	1
Appropriations:			
Current law:			
2101 Sanctuaries Enforcement Asset Forfeiture Fund .....	.....	-1	-1
5099 Balance, end of year .....	.....	.....	.....

**Program and Financing** (in millions of dollars)

Identification code 013–5584–0–2–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	.....	2	1
0900 Total new obligations, unexpired accounts (object class 25.2) .....	.....	2	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	.....
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	.....	1	1
1930 Total budgetary resources available .....	1	2	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	1
3010 New obligations, unexpired accounts .....	.....	2	1
3020 Outlays (gross) .....	.....	-1	-1
3050 Unpaid obligations, end of year .....	.....	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	1
3200 Obligated balance, end of year .....	.....	1	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	.....	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	1	1
4180 Budget authority, net (total) .....	.....	1	1
4190 Outlays, net (total) .....	.....	1	1

The Sanctuaries Enforcement Asset Forfeiture Fund receives proceeds from civil penalties and forfeiture claims against responsible parties, as determined through court settlements or agreements, for violations of NOAA sanctuary regulations. Penalties received are held in sanctuary site-specific accounts from year to year and spent on resource protection within the sanctuary site where the penalty or forfeiture occurred. Funds are expended for resource protection purposes which may include all aspects of law enforcement (from equipment to labor), community oriented policing programs, and other resource protection and management measures such as the installation of mooring buoys or restoration of injured resources.

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

Identification code 013–1465–0–1–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Medicare-eligible Retiree Health Fund Contribution, NOAA (Direct) .....	2	2	3
0900 Total new obligations, unexpired accounts (object class 25.3) .....	2	2	3

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NOAA—Continued  
Program and Financing—Continued

Identification code 013–1465–0–1–306	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2	2	3
1930 Total budgetary resources available .....	2	2	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	2	3
3020 Outlays (gross) .....	-2	-2	-3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2	2	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	2	3
4180 Budget authority, net (total) .....	2	2	3
4190 Outlays, net (total) .....	2	2	3

This account includes amounts necessary to finance the cost of Tricare retirement health care benefits accrued by the active duty members of the NOAA Commissioned Corps. The Ronald W. Reagan National Defense Authorization Act for 2005 (P.L. 108–375) provided permanent, indefinite appropriations to finance these costs for all uniformed service members. As these costs are borne in support of NOAA's mission, they are shown as part of the NOAA discretionary total. Total obligations on behalf of active NOAA Commissioned Corps personnel include both the wages and related amounts requested for appropriation and amounts paid from the permanent, indefinite authority.

FISHERIES ENFORCEMENT ASSET FORFEITURE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 013–5583–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1120 Fisheries Enforcement Asset Forfeiture Fund, Deposits (PDF Account) .....	1	2	2
2000 Total: Balances and receipts .....	1	2	2
Appropriations:			
Current law:			
2101 Fisheries Enforcement Asset Forfeiture Fund .....	-1	-2	-2
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 013–5583–0–2–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Fisheries Enforcement Asset Forfeiture Fund (Direct) .....	3	3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	4	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1	2	2
1900 Budget authority (total) .....	1	2	2
1930 Total budgetary resources available .....	7	6	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	3	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	5	5
3010 New obligations, unexpired accounts .....	3	3	3
3020 Outlays (gross) .....	-2	-3	-3
3050 Unpaid obligations, end of year .....	5	5	5

Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	4	5	5
3200 Obligated balance, end of year .....	5	5	5

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	1	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	2	2
4101 Outlays from mandatory balances .....	1	1	1
4110 Outlays, gross (total) .....	2	3	3
4180 Budget authority, net (total) .....	1	2	2
4190 Outlays, net (total) .....	2	3	3

Section 311(e)(1) of the Magnuson-Stevens Fishery Conservation and Management Act (MSA) authorizes the Secretary of Commerce (Secretary) to pay certain enforcement-related expenses from fines, penalties and forfeiture proceeds received for violations of the Magnuson-Stevens Act, or of any other marine resource law enforced by the Secretary. Pursuant to this authority, NOAA has established a Civil Monetary Penalty/Asset Forfeiture Fund (AFF) where proceeds are deposited. When Congress authorized the AFF, it was deemed appropriate to use these proceeds to offset in part the costs of administering the enforcement program. Expenses funded through this source include: costs directly related to the storage, maintenance, and care of seized fish, vessels, or other property during a civil or criminal proceeding; expenditures related directly to specific investigations and enforcement proceedings such as travel for interviewing witnesses; enforcement-unique information technology infrastructure; and annual interagency agreement costs for the administration, adjudication process, including Administrative Law Judges.

Object Classification (in millions of dollars)

Identification code 013–5583–0–2–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	1
99.0 Direct obligations .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	3	3	3

PROMOTE AND DEVELOP FISHERY PRODUCTS AND RESEARCH PERTAINING TO AMERICAN FISHERIES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 013–5139–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	21	21	19
Receipts:			
Current law:			
1110 Access Fees, Western Pacific Sustainable Fisheries Fund .....	1	1	
2000 Total: Balances and receipts .....	22	22	19
Appropriations:			
Current law:			
2101 Promote and Develop Fishery Products and Research Pertaining to American Fisheries .....	-1	-1	
2103 Promote and Develop Fishery Products and Research Pertaining to American Fisheries .....	-21	-22	-20
2132 Promote and Develop Fishery Products and Research Pertaining to American Fisheries .....	21	20	24
2199 Total current law appropriations .....	-1	-3	4
2999 Total appropriations .....	-1	-3	4
5099 Balance, end of year .....	21	19	23

Program and Financing (in millions of dollars)

Identification code 013–5139–0–2–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Promote and Develop Fishery Products and Research .....		6	

0002	Western Pacific Sustainability Fisheries Fund .....	1	1	.....
0900	Total new obligations, unexpired accounts .....	1	7	.....
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1	8	1
1010	Unobligated balance transfer to other accts [013–1450] .....		-1	.....
1070	Unobligated balance (total) .....	1	7	1
Budget authority:				
Appropriations, discretionary:				
1120	Appropriations transferred to other accts [013–1450] .....			-410
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	1	1	.....
1203	Appropriation (Sequestration pop-up, Authorizing Committee) .....	21	22	20
1220	Appropriations transferred to other accts [013–1450] .....	-370	-347	.....
1221	Appropriations transferred from other acct [012–5209] .....	377	345	414
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-21	-20	-24
1260	Appropriations, mandatory (total) .....	8	1	410
1900	Budget authority (total) .....	8	1	.....
1930	Total budgetary resources available .....	9	8	1
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	8	1	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	26	16	10
3010	New obligations, unexpired accounts .....	1	7	.....
3020	Outlays (gross) .....	-11	-13	-10
3050	Unpaid obligations, end of year .....	16	10	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	26	16	10
3200	Obligated balance, end of year .....	16	10	.....
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....			-410
Outlays, gross:				
4010	Outlays from new discretionary authority .....			-410
Mandatory:				
4090	Budget authority, gross .....	8	1	410
Outlays, gross:				
4100	Outlays from new mandatory authority .....			410
4101	Outlays from mandatory balances .....	11	13	10
4110	Outlays, gross (total) .....	11	13	420
4180	Budget authority, net (total) .....	8	1	.....
4190	Outlays, net (total) .....	11	13	10

An amount equal to 30 percent of the gross receipts from customs duties on imported fishery products is transferred to the Department of Commerce annually from the Department of Agriculture. Funds will be transferred to offset the appropriations for Fisheries Research and Management activities in the Operations, Research, and Facilities account.

**Object Classification** (in millions of dollars)

Identification code 013–5139–0–2–376	2024 actual	2025 est.	2026 est.
41.0 Direct obligations: Grants, subsidies, and contributions .....		6	.....
99.0 Direct obligations .....		6	.....
99.5 Adjustment for rounding .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	1	7	.....

**FISHERMEN'S CONTINGENCY FUND**

*For carrying out the provisions of title IV of Public Law 95–372, not to exceed \$349,000, to be derived from receipts collected pursuant to that Act, to remain available until expended.*

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

**Program and Financing** (in millions of dollars)

Identification code 013–5120–0–2–376		2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1	1	1
1930	Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1	1	1
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	.....	.....

The Fishermen's Contingency Fund is authorized under Section 402 of Title IV of the Outer Continental Shelf Lands Act Amendments of 1978. NOAA compensates U.S. commercial fishermen for damage or loss of fishing gear, vessels, and resulting economic loss caused by obstructions related to oil and gas exploration, development, and production in any area of the Outer Continental Shelf. The funds used to provide this compensation are derived from fees collected by the Secretary of the Interior from the holders of leases, exploration permits, easements, or rights-of-way in areas of the Outer Continental Shelf. This activity is funded entirely through user fees. Disbursements can be made only to the extent authorized in appropriation acts.

**FISHERIES DISASTER ASSISTANCE**

*For necessary expenses of administering the fishery disaster assistance programs authorized by the Magnuson-Stevens Fishery Conservation and Management Act (Public Law 94–265) and the Interjurisdictional Fisheries Act (title III of Public Law 99–659), \$300,000.*

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

**FISHERIES DISASTER ASSISTANCE**

■ For an additional amount for "Fisheries Disaster Assistance" for necessary expenses associated with fishery resource disaster relief as authorized by law, \$300,000,000, to remain available until expended: *Provided*, That notwithstanding section 312(a)(3)(A) of the Magnuson-Stevens Fishery Conservation and Management Act (18 U.S.C. 1861a(a)(3)(A)), any request for a fishery resource disaster determination in Tribal salmon and urchin fisheries received by the Secretary prior to September 30, 2025, may be evaluated by the Secretary: *Provided further*, That a portion of the amounts provided under this heading in this Act shall be used to provide additional assistance up to the historical percentage for positively determined disasters announced in calendar year 2024 that were partially funded: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

**Program and Financing** (in millions of dollars)

Identification code 013–2055–0–1–376		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Declared Fishery Disaster - (State TBD) .....	373	127	300
0900	Total new obligations, unexpired accounts (object class 41.0) .....	373	127	300
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	500	127	300
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....		300	
1930	Total budgetary resources available .....	500	427	300
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	127	300	
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	153	455	377
3010	New obligations, unexpired accounts .....	373	127	300
3020	Outlays (gross) .....	-71	-205	-330
3050	Unpaid obligations, end of year .....	455	377	347

FISHERIES DISASTER ASSISTANCE—Continued  
Program and Financing—Continued

Identification code 013–2055–0–1–376	2024 actual	2025 est.	2026 est.
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	153	455	377
3200 Obligated balance, end of year .....	455	377	347
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		300	
Outlays, gross:			
4011 Outlays from discretionary balances .....	71	205	330
4180 Budget authority, net (total) .....		300	
4190 Outlays, net (total) .....	71	205	330

Fishery disaster assistance is administered by NOAA's National Marine Fisheries Service within the Department of Commerce. Under the statute, a request for a fishery disaster determination is generally made by the Governor of a State, a Tribe, or an elected leader of a fishing community, although the Secretary of Commerce may also initiate a review at his or her own discretion. The Secretary determines whether the circumstances are consistent with the statute and warrant a fishery disaster determination. If the Secretary determines that a fishery disaster has occurred, the fishery is eligible for disaster assistance subject to appropriation of funds by Congress.

## Employment Summary

Identification code 013–2055–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	1	

## NORTH PACIFIC FISHERY OBSERVER FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 013–5598–0–2–306	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Fees, North Pacific Fishery Observer Fund .....	4	5	5
2000 Total: Balances and receipts .....	4	5	5
Appropriations:			
Current law:			
2101 North Pacific Fishery Observer Fund .....	-4	-5	-5
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 013–5598–0–2–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 North Pacific Fishery Observer Fund .....	5	5	5
0900 Total new obligations, unexpired accounts (object class 25.2) .....	5	5	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	4	5	5
1930 Total budgetary resources available .....	6	6	6
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	8	8
3010 New obligations, unexpired accounts .....	5	5	5
3020 Outlays (gross) .....	-2	-5	-6
3050 Unpaid obligations, end of year .....	8	8	7

## Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	5	8	8
3200 Obligated balance, end of year .....	8	8	7

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	4	5	5
Outlays, gross:			
4101 Outlays from mandatory balances .....	2	5	6
4180 Budget authority, net (total) .....	4	5	5
4190 Outlays, net (total) .....	2	5	6

In 2013, the North Pacific Observer Fund was established to support the restructured North Pacific Groundfish Observer Program (NPGOP). The observer program places all vessels and processors in the groundfish and halibut fisheries off Alaska into one of two observer coverage categories: (1) a full coverage category, and (2) a partial coverage category. Vessels and processors in the full coverage category (100% observer coverage) will obtain observers by contracting directly with observer providers. Vessels and processors in the partial coverage category (less than 100% observer coverage) will no longer contract independently with an observer provider, and will be required to carry an observer when they are selected through the Observer Declare and Deploy System (ODDS). Additionally, landings from all vessels in the partial coverage category will be assessed a 1.25 percent fee on standard ex-vessel prices of the landed catch weight of groundfish and halibut to be deposited in the North Pacific Observer Fund. The fee percentage is set in regulation and will be reviewed periodically by the North Pacific Fishery Management Council. The money generated by this fee will be used to pay for observer coverage on the vessels and processors in the partial coverage category in the following year.

## ENVIRONMENTAL IMPROVEMENT AND RESTORATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 013–5362–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	3	3	12
Receipts:			
Current law:			
1140 Interest Earned, Environmental Improvement and Restoration Fund .....		9	13
2000 Total: Balances and receipts .....	3	12	25
5099 Balance, end of year .....	3	12	25

## Program and Financing (in millions of dollars)

Identification code 013–5362–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 North Pacific Research Board .....		15	12
0900 Total new obligations, unexpired accounts (object class 41.0) .....		15	12
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		7	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	7	9	13
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-1	-1
1260 Appropriations, mandatory (total) .....	7	8	12
1900 Budget authority (total) .....	7	8	12
1930 Total budgetary resources available .....	7	15	12
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	7		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	14	22
3010 New obligations, unexpired accounts .....		15	12
3020 Outlays (gross) .....	-7	-7	-8



3050	Unpaid obligations, end of year .....	14	22	26
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	21	14	22
3200	Obligated balance, end of year .....	14	22	26
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	7	8	12
Outlays, gross:				
4101	Outlays from mandatory balances .....	7	7	8
4180	Budget authority, net (total) .....	7	8	12
4190	Outlays, net (total) .....	7	7	8

This fund was established by the Department of the Interior and Related Agencies Appropriations Act, 1998. Twenty percent of the interest earned from this fund is made available to the Department of Commerce. Funds are to be used by Federal, State, private or foreign organizations or individuals to conduct research activities on or relating to the fisheries or marine ecosystems in the North Pacific Ocean, Bering Sea, and Arctic Ocean. Research priorities and grant requests are reviewed and approved by the North Pacific Research Board with emphasis placed on cooperative research efforts designed to address pressing fishery management or marine ecosystem information needs.

#### DAMAGE ASSESSMENT AND RESTORATION REVOLVING FUND

##### Program and Financing (in millions of dollars)

Identification code 013-4316-0-3-306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Damage Assessment and Restoration Revolving Fund (Reimbursable) .....	59	132	131
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	214	214	319
1011 Unobligated balance transfer from other acct [014-1618] ....	47	50	50
1021 Recoveries of prior year unpaid obligations .....	4	20	20
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	267	284	389
Budget authority:			
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [014-1618] ....	6	8	8
Spending authority from offsetting collections, mandatory:			
1800 Collected .....		159	10
1900 Budget authority (total) .....	6	167	18
1930 Total budgetary resources available .....	273	451	407
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	214	319	276
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	114	102	56
3010 New obligations, unexpired accounts .....	59	132	131
3020 Outlays (gross) .....	-67	-158	-167
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-20	-20
3050 Unpaid obligations, end of year .....	102	56	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	114	102	56
3200 Obligated balance, end of year .....	102	56	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	6	167	18
Outlays, gross:			
4100 Outlays from new mandatory authority .....	6	84	9
4101 Outlays from mandatory balances .....	61	74	158
4110 Outlays, gross (total) .....	67	158	167
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....		-159	-10
4123 Non-Federal sources .....	-2		
4130 Offsets against gross budget authority and outlays (total) ....	-2	-159	-10
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2		

4160	Budget authority, net (mandatory) .....	6	8	8
4170	Outlays, net (mandatory) .....	65	-1	157
4180	Budget authority, net (total) .....	6	8	8
4190	Outlays, net (total) .....	65	-1	157

The Damage Assessment and Restoration Revolving Fund is authorized under Section 1012(a) of the Oil Pollution Act of 1990, for the deposit of sums provided by any party or governmental entity to respond to the environmental effects of discharges of oil and other hazardous substances. Through the Revolving Fund, NOAA retains funds that are recovered through settlement or awarded by a court for the assessment and restoration of injured natural resources. NOAA also ensures deposited funds shall remain available to the trustee, without further appropriation, until expended to pay costs associated with the response, damage assessment, and restoration of natural resources.

These program functions are conducted jointly within NOAA by the Office of General Counsel, the National Ocean Service, and the National Marine Fisheries Service.

##### Object Classification (in millions of dollars)

Identification code 013-4316-0-3-306	2024 actual	2025 est.	2026 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent .....	6	4	4
11.9 Total personnel compensation .....	6	4	4
12.1 Civilian personnel benefits .....	2	2	2
25.1 Advisory and assistance services .....	6	3	3
25.2 Other services from non-Federal sources .....	16	64	62
25.3 Other goods and services from Federal sources .....		5	5
26.0 Supplies and materials .....	2	2	2
41.0 Grants, subsidies, and contributions .....	26	52	53
99.0 Reimbursable obligations .....	58	132	131
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	59	132	131

##### Employment Summary

Identification code 013-4316-0-3-306	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	46	44	44

#### FISHERIES FINANCE PROGRAM ACCOUNT

Subject to section 502 of the Congressional Budget Act of 1974, during fiscal year 2026, obligations of direct loans may not exceed \$24,000,000 for Individual Fishing Quota loans and not to exceed \$150,000,000 for traditional direct loans as authorized by the Merchant Marine Act of 1936.

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

##### Program and Financing (in millions of dollars)

Identification code 013-1456-0-1-376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

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

Identification code 013-1456-0-1-376	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Individual Fishing Quota Loans .....	1	24	24
115002 Traditional Direct Loans .....	64	150	150
115999 Total direct loan levels .....	65	174	174
Direct loan subsidy (in percent):			
132001 Individual Fishing Quota Loans .....	-11.26	-11.05	-14.18

## FISHERIES FINANCE PROGRAM ACCOUNT—Continued

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 013–1456–0–1–376	2024 actual	2025 est.	2026 est.
132002 Traditional Direct Loans .....	-5.49	-5.62	-5.98
132999 Weighted average subsidy rate .....	-5.58	-6.37	-7.11
Direct loan subsidy budget authority:			
133001 Individual Fishing Quota Loans .....		-3	-3
133002 Traditional Direct Loans .....	-4	-8	-9
133999 Total subsidy budget authority .....	-4	-11	-12
Direct loan subsidy outlays:			
134001 Individual Fishing Quota Loans .....		-1	-1
134002 Traditional Direct Loans .....	-1	-4	-7
134013 Community Development Quota .....	-9	-7	-5
134999 Total subsidy outlays .....	-10	-12	-13
Direct loan reestimates:			
135001 Individual Fishing Quota Loans .....		-1	
135002 Traditional Direct Loans .....	-5	-3	
135008 Crab Buyback .....	-1		
135013 Community Development Quota .....		-9	
135999 Total direct loan reestimates .....	-6	-13	

The Fisheries Finance Program (FFP) is a national loan program that makes long-term fixed-rate financing available to U.S. citizens who otherwise qualify for financing or refinancing of the reconstruction, reconditioning, and, in some cases, the purchasing of fishing vessels, shoreside processing, aquaculture, and mariculture facilities. The FFP also provides fishery-wide financing to ease the transition to sustainable fisheries through its fishing capacity reduction programs and provides financial assistance in the form of loans to fishermen who fish from small vessels and entry-level fishermen to promote stability and reduce consolidation in already rationalized fisheries. Additionally, FFP can provide loans for fisheries investments of Native American Community Development Quota groups.

The FFP operates under the authority of Title XI of the Merchant Marine Act of 1936, as amended; Section 303(a) of the Sustainable Fisheries Act amendments to the Magnuson-Stevens Act; and, from time to time, FFP-specific legislation. The overriding guideline for all FFP financings is that they cannot contribute or be construed to contribute to an increase in existing fish harvesting.

## FISHERIES FINANCE DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 013–4324–0–3–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	65	174	174
0713 Payment of interest to Treasury .....	12	11	11
0740 Negative subsidy obligations .....	3	11	12
0742 Downward reestimates paid to receipt accounts .....	5	13	
0743 Interest on downward reestimates .....	1	1	
0900 Total new obligations, unexpired accounts .....	86	210	197
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1		
1021 Recoveries of prior year unpaid obligations .....	3	3	3
1024 Unobligated balance of borrowing authority withdrawn .....	-3	-3	-3
1070 Unobligated balance (total) .....	1		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	71	204	193
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	43	57	56
1825 Spending authority from offsetting collections applied to repay debt .....	-29	-51	-52
1850 Spending auth from offsetting collections, mand (total) .....	14	6	4
1900 Budget authority (total) .....	85	210	197
1930 Total budgetary resources available .....	86	210	197

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	286	235	302
3010 New obligations, unexpired accounts .....	86	210	197
3020 Outlays (gross) .....	-134	-140	-174
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-3	-3
3050 Unpaid obligations, end of year .....	235	302	322
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	286	235	302
3200 Obligated balance, end of year .....	235	302	322

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	85	210	197
Financing disbursements:			
4110 Outlays, gross (total) .....	134	140	174
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds .....	-1	-1	-1
4123 Repayments of principal, net .....	-26	-41	-41
4123 Interest Received on loans .....	-16	-14	-14
4123 Other income .....		-1	
4130 Offsets against gross budget authority and outlays (total) ....	-43	-57	-56
4160 Budget authority, net (mandatory) .....	42	153	141
4170 Outlays, net (mandatory) .....	91	83	118
4180 Budget authority, net (total) .....	42	153	141
4190 Outlays, net (total) .....	91	83	118

## Status of Direct Loans (in millions of dollars)

Identification code 013–4324–0–3–376	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	65	174	174
1150 Total direct loan obligations .....	65	174	174
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	326	406	505
1231 Disbursements: Direct loan disbursements .....	106	140	174
1251 Repayments: Repayments and prepayments .....	-26	-41	-41
1290 Outstanding, end of year .....	406	505	638

This account covers the financing of direct loans as authorized by the Magnuson-Stevens Fishery Conservation and Management Act to promote market-based approaches to sustainable fisheries management. Funds are not used for purposes that would contribute to the overcapitalization of the fishing industry.

## Balance Sheet (in millions of dollars)

Identification code 013–4324–0–3–376	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	1	
Investments in U.S. securities:		
1106 Federal Receivables, net .....		2
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	326	406
1402 Interest receivable .....	3	4
1404 Foreclosed property .....		
1405 Allowance for subsidy cost (-) .....	33	47
1499 Net present value of assets related to direct loans .....	362	457
1999 Total assets .....	363	459
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		
2103 Federal liabilities, debt .....	356	445
2105 Other .....	6	13
2207 Non-Federal liabilities: Other .....	1	1
2999 Total liabilities .....	363	459
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	363	459

## FEDERAL SHIP FINANCING FUND FISHING VESSELS LIQUIDATING ACCOUNT

## Status of Guaranteed Loans (in millions of dollars)

Identification code 013-4417-0-3-376	2024 actual	2025 est.	2026 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year			
2290 Outstanding, end of year			
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year			
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	7	6	6
2351 Repayments of loans receivable			
2361 Write-offs of loans receivable	-1		
2390 Outstanding, end of year	6	6	6

## Balance Sheet (in millions of dollars)

Identification code 013-4417-0-3-376	2023 actual	2024 actual
ASSETS:		
1601 Direct loans, gross		
1603 Allowance for estimated uncollectible loans and interest (-)		
1699 Value of assets related to direct loans		
1701 Defaulted guaranteed loans, gross	8	6
1703 Allowance for estimated uncollectible loans and interest (-)	-8	-6
1799 Value of assets related to loan guarantees		
1999 Total assets		
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury		
4999 Total liabilities and net position		

## Trust Funds

## SEAFOOD INSPECTION PROGRAM

## Program and Financing (in millions of dollars)

Identification code 013-8470-0-8-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Seafood Inspection	20	22	23
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	5	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	19	18	24
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced		-1	-1
1850 Spending auth from offsetting collections, mand (total)	19	17	23
1930 Total budgetary resources available	25	22	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	7
3010 New obligations, unexpired accounts	20	22	23
3020 Outlays (gross)	-20	-17	-21
3050 Unpaid obligations, end of year	2	7	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	7
3200 Obligated balance, end of year	2	7	9
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	19	17	23
Outlays, gross:			
4100 Outlays from new mandatory authority	18	13	17

4101 Outlays from mandatory balances	2	4	4
4110 Outlays, gross (total)	20	17	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4124 Offsetting governmental collections	-19	-18	-24
4180 Budget authority, net (total)		-1	-1
4190 Outlays, net (total)	1	-1	-3

## Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections			1
5092 Unexpired unavailable balance, EOY: Offsetting collections		1	2

The Seafood Inspection Program (SIP) is a fee-for-service program within the National Marine Fisheries Service (NMFS), authorized under the Agricultural Marketing Act of 1946 (7 USC Section 1622(h)). It provides inspection and auditing services to domestic seafood processors and distributors in order to provide health and catch certification for export of fish and fishery products to foreign countries, ensure compliance with food safety regulations, evaluate product quality and grading, and evaluate facility and systems compliance. The Seafood Inspection Program Trust Revolving Fund was established in 2022 to collect receipts and collections for fees assessed to users of the SIP to cover the cost of services provided. SIP costs funded through the trust revolving fund include salary and benefits, travel, operation and maintenance of core business applications, rent, utilities, supplies, transportation, shipping, equipment, contractual services, and administrative overhead.

## Object Classification (in millions of dollars)

Identification code 013-8470-0-8-376	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	11	13	14
12.1 Civilian personnel benefits	4	5	5
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	1	1	1
25.2 Other services from non-Federal sources	2	2	2
99.0 Reimbursable obligations	19	22	23
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	20	22	23

## Employment Summary

Identification code 013-8470-0-8-376	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	95	95	95

## U.S. PATENT AND TRADEMARK OFFICE

## Federal Funds

## SALARIES AND EXPENSES

## (INCLUDING TRANSFERS OF FUNDS)

*For necessary expenses of the United States Patent and Trademark Office (USPTO) provided for by law, including defense of suits instituted against the Under Secretary of Commerce for Intellectual Property and Director of the USPTO, \$4,996,100,000, to remain available until expended: Provided, That the sum herein appropriated from the general fund shall be reduced as offsetting collections of fees and surcharges assessed and collected by the USPTO under any law are received during fiscal year 2026, so as to result in a fiscal year 2026 appropriation from the general fund estimated at \$0: Provided further, That during fiscal year 2026, should the total amount of such offsetting collections be less than \$4,996,100,000, this amount shall be reduced accordingly: Provided further, That any amount received in excess of \$4,996,100,000 in fiscal year 2026 and deposited in the Patent and Trademark Fee Reserve Fund shall remain available until expended: Provided further, That the Director of USPTO shall submit a spending plan to the Committees on Appropriations of the House of Representatives and the Senate for any amounts made available by the preceding proviso and such spending plan shall be treated as a reprogramming under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section: Provided further, That any amounts reprogrammed in accordance with the preceding proviso shall*

## SALARIES AND EXPENSES—Continued

be transferred to the United States Patent and Trademark Office "Salaries and Expenses" account: Provided further, That the budget of the President submitted for fiscal year 2027 under section 1105 of title 31, United States Code, shall include within amounts provided under this heading for necessary expenses of the USPTO any increases that are expected to result from an increase promulgated through rule or regulation in offsetting collections of fees and surcharges assessed and collected by the USPTO under any law in either fiscal year 2026 or fiscal year 2027: Provided further, That from amounts provided herein, not to exceed \$13,500 shall be made available in fiscal year 2026 for official reception and representation expenses: Provided further, That in fiscal year 2026 from the amounts made available for "Salaries and Expenses" for the USPTO, the amounts necessary to pay (1) the difference between the percentage of basic pay contributed by the USPTO and employees under section 8334(a) of title 5, United States Code, and the normal cost percentage (as defined by section 8331(17) of that title) as provided by the Office of Personnel Management (OPM) for USPTO's specific use, of basic pay, of employees subject to subchapter III of chapter 83 of that title, and (2) the present value of the otherwise unfunded accruing costs, as determined by OPM for USPTO's specific use of post-retirement life insurance and post-retirement health benefits coverage for all USPTO employees who are enrolled in Federal Employees Health Benefits (FEHB) and Federal Employees Group Life Insurance (FGLI), shall be transferred to the Civil Service Retirement and Disability Fund, the FEGLI Fund, and the Employees FEHB Fund, as appropriate, and shall be available for the authorized purposes of those accounts: Provided further, That any differences between the present value factors published in OPM's yearly 300 series benefit letters and the factors that OPM provides for USPTO's specific use shall be recognized as an imputed cost on USPTO's financial statements, where applicable: Provided further, That, notwithstanding any other provision of law, all fees and surcharges assessed and collected by USPTO are available for USPTO only pursuant to section 42(c) of title 35, United States Code, as amended by section 22 of the Leahy-Smith America Invents Act (Public Law 112–29): Provided further, That within the amounts appropriated, \$2,450,000 shall be transferred to the "Office of Inspector General" account for activities associated with carrying out investigations and audits related to the USPTO.

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

## Program and Financing (in millions of dollars)

Identification code 013–1006–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Patents .....	3,678	3,983	4,078
0802 Trademarks .....	518	574	601
0809 Reimbursable program activities, subtotal .....	4,196	4,557	4,679
0900 Total new obligations, unexpired accounts .....	4,196	4,557	4,679
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,146	1,142	856
1011 Unobligated balance transfer from other acct [013–1008] ....	.....	.....	369
1021 Recoveries of prior year unpaid obligations .....	63	70	70
1070 Unobligated balance (total) .....	1,209	1,212	1,295
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Base Fee Collections .....	4,126	4,565	4,996
1700 Other Income .....	4	7	7
1701 Change in uncollected payments, Federal sources .....	1	.....	.....
1710 Spending authority from offsetting collections transferred to other accounts [013–0126] .....	-2	-2	-2
1710 Spending authority from offsetting collections transferred to other accounts [013–1008] .....	.....	-369	.....
1750 Spending auth from offsetting collections, disc (total) .....	4,129	4,201	5,001
1930 Total budgetary resources available .....	5,338	5,413	6,296
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,142	856	1,617
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	842	736	583
3010 New obligations, unexpired accounts .....	4,196	4,557	4,679
3020 Outlays (gross) .....	-4,239	-4,640	-5,102
3040 Recoveries of prior year unpaid obligations, unexpired .....	-63	-70	-70
3050 Unpaid obligations, end of year .....	736	583	90
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-2	-2

3070	Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	841	734	581
3200	Obligated balance, end of year .....	734	581	88
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	4,129	4,201	5,001
Outlays, gross:				
4010	Outlays from new discretionary authority .....	3,592	3,516	4,186
4011	Outlays from discretionary balances .....	647	1,124	916
4020	Outlays, gross (total) .....	4,239	4,640	5,102
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-10	-11	-11
4033	Non-Federal sources .....	-4,120	-4,561	-4,992
4040	Offsets against gross budget authority and outlays (total) ....	-4,130	-4,572	-5,003
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
4070	Budget authority, net (discretionary) .....	-2	-371	-2
4080	Outlays, net (discretionary) .....	109	68	99
4180	Budget authority, net (total) .....	-2	-371	-2
4190	Outlays, net (total) .....	109	68	99
<b>Memorandum (non-add) entries:</b>				
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	938	938	938
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	938	938	938

The United States Patent and Trademark Office (USPTO) issues durable patents and registers reliable trademarks, providing protection to inventors and businesses for their inventions and product identifications, while advancing intellectual property (IP) policy. The USPTO also advises other U.S. Government agencies on IP issues and promotes stronger IP protections in other countries. The USPTO is solely funded through fees that are paid to obtain and renew patents and trademarks, not taxpayer funds.

Patent program: The 2026 Budget requests spending authority to conduct high-quality and timely patent examination and review proceedings. The goal is to improve pendency by reducing the size and age of the unexamined patent application inventory, identifying and addressing fraudulent and abusive practices, and modernizing and streamlining the examination process.

Trademark program: The 2026 Budget requests spending authority to conduct high-quality and timely examination and review proceedings. The objective is to improve pendency by reducing the size and age of the unexamined trademark application inventory, identifying and addressing fraudulent and abusive practices, and modernizing and streamlining the examination process.

## Object Classification (in millions of dollars)

Identification code 013–1006–0–1–376	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	1,972	2,176	2,234
11.5 Other personnel compensation .....	184	219	216
11.9 Total personnel compensation .....	2,156	2,395	2,450
12.1 Civilian personnel benefits .....	852	955	969
21.0 Travel and transportation of persons .....	10	10	14
23.1 Rental payments to GSA .....	81	66	62
23.2 Rental payments to others .....	3	9	8
23.3 Communications, utilities, and miscellaneous charges .....	14	10	14
24.0 Printing and reproduction .....	192	186	204
25.1 Advisory and assistance services .....	60	65	62
25.2 Other services from non-Federal sources .....	140	143	144
25.3 Other goods and services from Federal sources .....	63	70	74
25.4 Operation and maintenance of facilities .....	28	46	27
25.7 Operation and maintenance of equipment .....	399	346	516
26.0 Supplies and materials .....	47	55	58
31.0 Equipment .....	145	198	74
32.0 Land and structures .....	2	.....	.....
42.0 Insurance claims and indemnities .....	1	.....	.....
44.0 Refunds .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	4,196	4,557	4,679

## Employment Summary

Identification code 013–1006–0–1–376	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	12,561	14,051	14,451

## PATENT AND TRADEMARK FEE RESERVE FUND

## Program and Financing (in millions of dollars)

Identification code 013–1008–0–1–376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			369
1010 Unobligated balance transfer to other accts [013–1006] .....			-369
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1711 Spending authority from offsetting collections transferred from other accounts [013–1006] .....		369	
1930 Total budgetary resources available .....		369	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		369	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		369	
4180 Budget authority, net (total) .....		369	
4190 Outlays, net (total) .....			

## NATIONAL TECHNICAL INFORMATION SERVICE

## Federal Funds

## NTIS REVOLVING FUND

## Program and Financing (in millions of dollars)

Identification code 013–4295–0–3–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 NTIS Revolving Fund (Reimbursable) .....	69	100	100
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	28	31	31
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	71	100	100
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	72	100	100
1930 Total budgetary resources available .....	100	131	131
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	31	31	31
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	38	36	21
3010 New obligations, unexpired accounts .....	69	100	100
3020 Outlays (gross) .....	-71	-115	-100
3050 Unpaid obligations, end of year .....	36	21	21
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-46	-47	-47
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090 Uncollected pymts, Fed sources, end of year .....	-47	-47	-47
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-8	-11	-26
3200 Obligated balance, end of year .....	-11	-26	-26
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	72	100	100
Outlays, gross:			
4010 Outlays from new discretionary authority .....	33	77	77
4011 Outlays from discretionary balances .....	38	38	23
4020 Outlays, gross (total) .....	71	115	100

## Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:			
4030 Federal sources .....	-67	-95	-95
4033 Non-Federal sources .....	-4	-5	-5
4040 Offsets against gross budget authority and outlays (total) ....	-71	-100	-100
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4080 Outlays, net (discretionary) .....		15	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		15	

The National Technical Information Service (NTIS) provides data science innovations, leveraging its unique authorities under Title 15, U.S.C. NTIS also collects and disseminates government scientific, technical, and business-related information, as well as provides secure access to select government databases. NTIS operates a revolving fund for the payment of all expenses incurred in fulfilling its mission.

## Object Classification (in millions of dollars)

Identification code 013–4295–0–3–376	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	5	7	7
12.1 Civilian personnel benefits .....	2	2	2
23.1 Rental payments to GSA .....	1	2	2
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.2 Other services from non-Federal sources .....	58	83	83
25.3 Other goods and services from Federal sources .....	1	2	2
26.0 Supplies and materials .....		1	1
31.0 Equipment .....		1	1
99.9 Total new obligations, unexpired accounts .....	69	100	100

## Employment Summary

Identification code 013–4295–0–3–376	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	34	43	43

NATIONAL INSTITUTE OF STANDARDS AND  
TECHNOLOGY

## Federal Funds

## SCIENTIFIC AND TECHNICAL RESEARCH AND SERVICES

## (INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the National Institute of Standards and Technology (NIST), \$707,159,000, to remain available until expended, of which not to exceed \$9,000,000 may be transferred to the "Working Capital Fund": Provided, That not to exceed \$5,000 shall be for official reception and representation expenses: Provided further, That NIST may provide local transportation for summer undergraduate research fellowship program participants.

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

## Program and Financing (in millions of dollars)

Identification code 013–0500–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Laboratory programs .....	824	802	615
0201 Corporate services .....	17	17	14
0301 Standards coordination and special programs .....	348	95	80
0401 CHIPS .....	107	280	135
0900 Total new obligations, unexpired accounts .....	1,296	1,194	844
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	704	558	271
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	146	46	
1011 Unobligated balance transfer from other acct GSA-TMF [047–0616] .....	6	4	
1021 Recoveries of prior year unpaid obligations .....	8		
1070 Unobligated balance (total) .....	718	562	271

SCIENTIFIC AND TECHNICAL RESEARCH AND SERVICES—Continued  
Program and Financing—Continued

Identification code 013–0500–0–1–376	2024 actual	2025 est.	2026 est.
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 New budget authority (gross), detail .....	1,080	857	707
1121 Transferred from State and Local Law Enforcement Assistance, DoJ [015–0404] .....	2	2	2
1160 Appropriation, discretionary (total) .....	1,082	859	709
<b>Appropriations, mandatory:</b>			
1221 Appropriations transferred from CHIPS [013–0520] .....	54	44	39
1900 Budget authority (total) .....	1,136	903	748
1930 Total budgetary resources available .....	1,854	1,465	1,019
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	558	271	175
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	358	604	690
3010 New obligations, unexpired accounts .....	1,296	1,194	844
3020 Outlays (gross) .....	-1,042	-1,108	-929
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8		
3050 Unpaid obligations, end of year .....	604	690	605
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	358	604	690
3200 Obligated balance, end of year .....	604	690	605
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	1,082	859	709
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	783	661	546
4011 Outlays from discretionary balances .....	178	265	224
4020 Outlays, gross (total) .....	961	926	770
<b>Mandatory:</b>			
4090 Budget authority, gross .....	54	44	39
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	81	182	159
4180 Budget authority, net (total) .....	1,136	903	748
4190 Outlays, net (total) .....	1,042	1,108	929

The National Institute of Standards and Technology (NIST) mission is to promote U.S. innovation and industrial competitiveness by advancing measurement science, standards, and technology in ways that enhance economic security and improve our quality of life. NIST is authorized by the NIST Organic Act (15 U.S.C. 271), which outlines major roles for NIST in promoting national competitiveness and innovation. For more than 110 years, NIST has maintained the national standards of measurement, a role that the U.S. Constitution assigns to the Federal Government to ensure fairness in the marketplace. NIST was founded in 1901 and is one of the nation's oldest physical science laboratories. Today, the NIST Laboratory Programs, which is funded by the Scientific and Technical Research and Services (STRS) appropriation, work at the frontiers of measurement science to ensure that the U.S. system of measurements is firmly grounded on sound scientific and technical principles. The NIST Laboratories address increasingly complex measurement challenges, ranging from the very small (quantum devices for sensing and advanced computing) to the very large (vehicles and buildings), and from the physical infrastructure to the virtual (cybersecurity and the internet of things). As new technologies develop and evolve, NIST's measurement research and services remain critical to national defense, homeland security, trade, and innovation. The 2026 request focuses on emerging and critical technologies such as artificial intelligence, quantum information science, biotechnology and other industries of the future.

## Object Classification (in millions of dollars)

Identification code 013–0500–0–1–376	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	361	365	302
11.3 Other than full-time permanent .....	34	41	42

11.5 Other personnel compensation .....	10	12	12
11.9 Total personnel compensation .....	405	418	356
12.1 Civilian personnel benefits .....	143	147	125
21.0 Travel and transportation of persons .....	12	12	10
22.0 Transportation of things .....	2	1	1
23.2 Rental payments to others .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	23	25	22
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	5	4	4
25.2 Other services from non-Federal sources .....	102	193	59
25.3 Other goods and services from Federal sources .....	46	51	42
25.5 Research and development contracts .....	65	51	36
25.7 Operation and maintenance of equipment .....	22	18	14
26.0 Supplies and materials .....	34	33	24
31.0 Equipment .....	89	65	49
41.0 Grants, subsidies, and contributions .....	345	173	99
99.9 Total new obligations, unexpired accounts .....	1,296	1,194	844

## Employment Summary

Identification code 013–0500–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,589	2,645	2,180

## INDUSTRIAL TECHNOLOGY SERVICES

*For necessary expenses for the Manufacturing USA Program, \$37,000,000, to remain available until expended.*

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

## Program and Financing (in millions of dollars)

Identification code 013–0525–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Hollings Manufacturing Extension Partnership .....	186	173	6
0003 Manufacturing USA .....	28	76	37
0006 CHIPS .....	226	6,993	3,005
0100 Total direct program .....	440	7,242	3,048
0900 Total new obligations, unexpired accounts .....	440	7,242	3,048
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	6,404	7,427	1,452
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	39	44	
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	6,410	7,427	1,452
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	212	212	37
<b>Appropriations, mandatory:</b>			
1221 Appropriations transferred from CHIPS [013–0520] .....	1,245	1,055	1,560
1900 Budget authority (total) .....	1,457	1,267	1,597
1930 Total budgetary resources available .....	7,867	8,694	3,049
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	7,427	1,452	1
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	248	421	5,718
3010 New obligations, unexpired accounts .....	440	7,242	3,048
3020 Outlays (gross) .....	-261	-1,945	-2,463
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3050 Unpaid obligations, end of year .....	421	5,718	6,303
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	248	421	5,718
3200 Obligated balance, end of year .....	421	5,718	6,303

## Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	212	212	37
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	63	70	7
4011 Outlays from discretionary balances .....	125	142	105
4020 Outlays, gross (total) .....	188	212	112
<b>Mandatory:</b>			
4090 Budget authority, gross .....	1,245	1,055	1,560

Outlays, gross:			
4100	Outlays from new mandatory authority .....	21	
4101	Outlays from mandatory balances .....	73	1,712 2,351
4110	Outlays, gross (total) .....	73	1,733 2,351
4180	Budget authority, net (total) .....	1,457	1,267 1,597
4190	Outlays, net (total) .....	261	1,945 2,463

NIST's Industrial Technology Services (ITS) appropriations account funds the Manufacturing USA extramural program. Manufacturing USA: Manufacturing USA, previously referred to as the National Network for Manufacturing Innovation, serves to create effective robust manufacturing research infrastructure for U.S. industry and academia to solve industry-relevant problems. The Manufacturing USA program consists of linked Institutes for Manufacturing Innovation with common goals, but unique concentrations. In an institute, industry, academia, and government partners leverage existing resources, collaborate, and co-invest to nurture manufacturing innovation and accelerate commercialization. The budget request is at the current year program level and continues program coordination and network support of Manufacturing USA institutes, which at the end of 2025 is expected to stand at two institutes sponsored by the Department of Commerce, nine by the Department of Defense and seven by the Department of Energy.

The Budget request does not include funding for the Hollings Manufacturing Extension Partnership Program.

#### Object Classification (in millions of dollars)

Identification code 013-0525-0-1-376			
	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	18	18 8
11.3	Other than full-time permanent .....	2	1
11.5	Other personnel compensation .....	1	1
11.9	Total personnel compensation .....	21	20 8
12.1	Civilian personnel benefits .....	8	7 3
21.0	Travel and transportation of persons .....	1	
23.3	Communications, utilities, and miscellaneous charges .....	1	2
25.1	Advisory and assistance services .....	2	15 15
25.2	Other services from non-Federal sources .....	229	6,975 2,984
25.3	Other goods and services from Federal sources .....	2	2 2
25.7	Operation and maintenance of equipment .....	1	1
26.0	Supplies and materials .....	1	1
31.0	Equipment .....		1
41.0	Grants, subsidies, and contributions .....	174	218 36
99.0	Direct obligations .....	440	7,242 3,048
99.9	Total new obligations, unexpired accounts .....	440	7,242 3,048

#### Employment Summary

Identification code 013-0525-0-1-376			
	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	123	122 50

#### CONSTRUCTION OF RESEARCH FACILITIES

For construction of new research facilities, including architectural and engineering design, and for renovation and maintenance of existing facilities, not otherwise provided for the National Institute of Standards and Technology, as authorized by sections 13 through 15 of the National Institute of Standards and Technology Act (15 U.S.C. 278c-278e), \$87,758,000, to remain available until expended: Provided, That the Secretary of Commerce shall include in the budget justification materials for fiscal year 2027 that the Secretary submits to Congress in support of the Department of Commerce budget (as submitted with the budget of the President under section 1105(a) of title 31, United States Code) an estimate for each National Institute of Standards and Technology construction project having a total multi-year program cost of more than \$5,000,000, and simultaneously the budget justification materials shall include an estimate of the budgetary requirements for each such project for each of the 5 subsequent fiscal years.

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

#### Program and Financing (in millions of dollars)

Identification code 013-0515-0-1-376			
	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Construction of Research Facilities (Direct) .....	216	103 87
0801	Construction of Research Facilities (Reimbursable) .....	1	1 1
0900	Total new obligations, unexpired accounts .....	217	104 88
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	63	17 2
1021	Recoveries of prior year unpaid obligations .....	2	
1070	Unobligated balance (total) .....	65	17 2
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	168	88 88
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	1	1
1900	Budget authority (total) .....	169	89 88
1930	Total budgetary resources available .....	234	106 90
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	17	2 2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	656	693 574
3010	New obligations, unexpired accounts .....	217	104 88
3020	Outlays (gross) .....	-178	-223 -261
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	
3050	Unpaid obligations, end of year .....	693	574 401
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	656	693 574
3200	Obligated balance, end of year .....	693	574 401
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	169	89 88
Outlays, gross:			
4010	Outlays from new discretionary authority .....	56	18 18
4011	Outlays from discretionary balances .....	122	205 243
4020	Outlays, gross (total) .....	178	223 261
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4034	Offsetting governmental collections .....	-1	-1
4040	Offsets against gross budget authority and outlays (total) ....	-1	-1
4180	Budget authority, net (total) .....	168	88 88
4190	Outlays, net (total) .....	177	222 261

The Construction of Research Facilities (CRF) appropriation funds construction activities, including maintenance, repairs, and major improvements, and major renovations of facilities occupied or used by NIST in Gaithersburg, Maryland; Boulder and Fort Collins, Colorado; and Kauai, Hawaii with the intent to meet current and future advancements in measurements science, standards, and technology to promote innovation and industrial competitiveness for the Nation. The Budget requests \$87.758 million for CRF for the repair and revitalization of NIST facilities.

#### Object Classification (in millions of dollars)

Identification code 013-0515-0-1-376			
	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	16	17 16
11.5	Other personnel compensation .....	2	2 1
11.9	Total personnel compensation .....	18	19 17
12.1	Civilian personnel benefits .....	7	7 6
23.3	Communications, utilities, and miscellaneous charges .....	1	1 1
25.2	Other services from non-Federal sources .....	101	55 57
25.3	Other goods and services from Federal sources .....	1	1 1
25.7	Operation and maintenance of equipment .....	1	2 2
26.0	Supplies and materials .....	3	2 3
32.0	Land and structures .....	5	16
41.0	Grants, subsidies, and contributions .....	79	
99.0	Direct obligations .....	216	103 87
99.0	Reimbursable obligations .....	1	1 1

## CONSTRUCTION OF RESEARCH FACILITIES—Continued

## Object Classification—Continued

Identification code 013–0515–0–1–376	2024 actual	2025 est.	2026 est.
99.9 Total new obligations, unexpired accounts .....	217	104	88

## Employment Summary

Identification code 013–0515–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	146	148	148

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 013–4650–0–4–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Laboratory programs .....	144	150	149
0802 Corporate services .....	5	5	5
0803 Standards coordination and special programs .....	13	10	10
0805 Hollings manufacturing extension partnership .....	2	1	2
0900 Total new obligations, unexpired accounts .....	164	166	166

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	179	214	214
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	199	166	166
1701 Change in uncollected payments, Federal sources .....	10		
1722 Unobligated balance of spending authority from offsetting collections permanently reduced .....	-10		
1750 Spending auth from offsetting collections, disc (total) .....	199	166	166
1900 Budget authority (total) .....	199	166	166
1930 Total budgetary resources available .....	378	380	380
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	214	214	214

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	233	234	190
3010 New obligations, unexpired accounts .....	164	166	166
3020 Outlays (gross) .....	-163	-210	-208
3050 Unpaid obligations, end of year .....	234	190	148
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-60	-70	-70
3070 Change in uncollected pymts, Fed sources, unexpired .....	-10		
3090 Uncollected pymts, Fed sources, end of year .....	-70	-70	-70
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	173	164	120
3200 Obligated balance, end of year .....	164	120	78

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	199	166	166
Outlays, gross:			
4010 Outlays from new discretionary authority .....		128	128
4011 Outlays from discretionary balances .....	163	82	80
4020 Outlays, gross (total) .....	163	210	208
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-121	-102	-101
4033 Non-Federal sources .....	-78	-64	-65
4040 Offsets against gross budget authority and outlays (total) ....	-199	-166	-166
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-10		
4070 Budget authority, net (discretionary) .....	-10		
4080 Outlays, net (discretionary) .....	-36	44	42
4180 Budget authority, net (total) .....	-10		
4190 Outlays, net (total) .....	-36	44	42

The Working Capital Fund finances research and technical services performed for other Government agencies and the public. These activities are

funded through advances and reimbursements. The Fund also finances the acquisition of equipment, standard reference materials, and storeroom inventories until issued or sold.

## Object Classification (in millions of dollars)

Identification code 013–4650–0–4–376	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	68	73	74
11.3 Other than full-time permanent .....	6	6	6
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	75	80	81
12.1 Civilian personnel benefits .....	27	28	28
21.0 Travel and transportation of persons .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	4	4	4
25.2 Other services from non-Federal sources .....	11	11	11
25.3 Other goods and services from Federal sources .....	7	6	6
25.5 Research and development contracts .....	5	5	4
25.7 Operation and maintenance of equipment .....	4	3	3
26.0 Supplies and materials .....	12	11	11
31.0 Equipment .....	6	6	6
41.0 Grants, subsidies, and contributions .....	12	11	11
99.9 Total new obligations, unexpired accounts .....	164	166	166

## Employment Summary

Identification code 013–4650–0–4–376	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	498	580	580

CREATING HELPFUL INCENTIVES TO PRODUCE SEMICONDUCTORS (CHIPS) FOR AMERICA  
FUND

## Program and Financing (in millions of dollars)

Identification code 013–0520–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Creating Helpful Incentives To Produce Semiconductors (CHIPS) .....	961	25,000	2,500
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23,853	27,386	7,377
1010 Unobligated balance transfer to CHIPS Loan Program [013–0521] .....	-500		
1021 Recoveries of prior year unpaid obligations .....	3		
1070 Unobligated balance (total) .....	23,356	27,386	7,377
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	6,300	6,100	6,600
1220 Appropriations transferred to NIST STRS [013–0500] .....	-54	-44	-39
1220 Appropriations transferred to NIST ITS [013–0525] .....	-1,245	-1,055	-1,560
1220 Appropriations transferred to OIG [013–0126] .....	-5	-5	-5
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-5	-5	-5
1260 Appropriations, mandatory (total) .....	4,991	4,991	4,991
1930 Total budgetary resources available .....	28,347	32,377	12,368
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	27,386	7,377	9,868

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	70	172	17,871
3010 New obligations, unexpired accounts .....	961	25,000	2,500
3020 Outlays (gross) .....	-856	-7,301	-6,007
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050 Unpaid obligations, end of year .....	172	17,871	14,364
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	70	172	17,871
3200 Obligated balance, end of year .....	172	17,871	14,364

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	4,991	4,991	4,991



Outlays, gross:			
4100	Outlays from new mandatory authority .....		-5
4101	Outlays from mandatory balances .....	856	7,301
			6,012
4110	Outlays, gross (total) .....	856	7,301
4180	Budget authority, net (total) .....	4,991	4,991
4190	Outlays, net (total) .....	856	7,301
			6,007

**Object Classification** (in millions of dollars)

Identification code 013-0520-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	12	14
11.3	Other than full-time permanent .....	16	23
11.5	Other personnel compensation .....	1	1
11.9	Total personnel compensation .....	29	38
12.1	Civilian personnel benefits .....	14	18
21.0	Travel and transportation of persons .....	1	
23.3	Communications, utilities, and miscellaneous charges .....		2
25.1	Advisory and assistance services .....	16	10
25.2	Other services from non-Federal sources .....	180	24,855
25.3	Other goods and services from Federal sources .....	718	75
25.7	Operation and maintenance of equipment .....	1	2
26.0	Supplies and materials .....	1	
31.0	Equipment .....	1	
99.9	Total new obligations, unexpired accounts .....	961	25,000
			2,500

**Employment Summary**

Identification code 013-0520-0-1-376	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	215	245
			241

CREATING HELPFUL INCENTIVES TO PRODUCE SEMICONDUCTORS (CHIPS) LOAN  
PROGRAM ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 013-0521-0-1-376	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	500	500
1011	Unobligated balance transfer from Creating Helpful Incentives To Produce Semiconductors (CHIPS) [013-0520] .....	500	
1070	Unobligated balance (total) .....	500	500
1930	Total budgetary resources available .....	500	500
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	500	500
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....		

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

Identification code 013-0521-0-1-376	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001	CHIPS Direct Loans .....	10,000	
Direct loan subsidy (in percent):			
132001	CHIPS Direct Loans .....	-21	
132999	Weighted average subsidy rate .....	0.00	-21
			0.00
Direct loan subsidy budget authority:			
133001	CHIPS Direct Loans .....	-21	
Direct loan subsidy outlays:			
134001	CHIPS Direct Loans .....	-4	-4

As required by the Federal Credit Reform Act of 1990, as amended, this account records the subsidy costs associated with the direct loans obligated and loan guarantees provided through the semiconductor incentives program. The program provides financial assistance to incentivize investment in facilities and equipment in the United States for the fabrication, assembly, testing, advanced packaging, production, or R&D of semiconductors, ma-

terials used to manufacture semiconductors, or semiconductor manufacturing equipment.

CREATING HELPFUL INCENTIVES TO PRODUCE SEMICONDUCTORS (CHIPS) DIRECT  
LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 013-4393-0-3-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710	Direct loan obligations .....	10,000	
0713	Payment of interest to Treasury .....	89	179
0740	Negative subsidy obligations .....	21	
0900	Total new obligations, unexpired accounts .....	10,110	179
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	10,110	179
1900	Budget authority (total) .....	10,110	179
1930	Total budgetary resources available .....	10,110	179
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....		8,016
3010	New obligations, unexpired accounts .....	10,110	179
3020	Outlays (gross) .....	-2,094	-2,183
3050	Unpaid obligations, end of year .....	8,016	6,012
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....		8,016
3200	Obligated balance, end of year .....	8,016	6,012
Financing authority and disbursements, net:			
Mandatory:			
4090	Budget authority, gross .....	10,110	179
Financing disbursements:			
4110	Outlays, gross (total) .....	2,094	2,183
4180	Budget authority, net (total) .....	10,110	179
4190	Outlays, net (total) .....	2,094	2,183

**Status of Direct Loans** (in millions of dollars)

Identification code 013-4393-0-3-376	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1121	Limitation available from carry-forward .....	10,000	
1150	Total direct loan obligations .....	10,000	
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year .....		2,000
1231	Disbursements: Direct loan disbursements .....	2,000	2,000
1290	Outstanding, end of year .....	2,000	4,000

## PUBLIC SAFETY COMMUNICATIONS RESEARCH FUND

**Program and Financing** (in millions of dollars)

Identification code 013-0513-0-1-376	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	21	7
3020	Outlays (gross) .....	-13	-7
3041	Recoveries of prior year unpaid obligations, expired .....	-1	
3050	Unpaid obligations, end of year .....	7	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	21	7
3200	Obligated balance, end of year .....	7	
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances .....	13	7
4180	Budget authority, net (total) .....		

PUBLIC SAFETY COMMUNICATIONS RESEARCH FUND—Continued  
Program and Financing—Continued

Identification code 013–0513–0–1–376	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total) .....	13	7	.....

As part of the Middle-Class Tax Relief and Job Creation Act of 2012, NIST had one-time (non-recurring) mandatory resources through the Public Safety Communications Research Fund (PSCRF) to help develop cutting-edge wireless technologies for public safety users. The PSCRF provided \$300.0 million in mandatory funds from spectrum auction proceeds for NIST. In partnership with industry and public safety organizations, NIST conducted research and developed new standards, technologies and applications to advance public safety communications in support of FirstNet's efforts to build an interoperable nationwide broadband network for first responders. The mandatory funds expired for obligation at the end of 2022, but some outlays from obligated resources remain.

NATIONAL TELECOMMUNICATIONS AND  
INFORMATION ADMINISTRATION

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses, as provided for by law, of the National Telecommunications and Information Administration (NTIA), \$46,000,000, to remain available until September 30, 2027: Provided, That, notwithstanding 31 U.S.C. 1535(d), the Secretary of Commerce shall charge Federal agencies for costs incurred in spectrum management, analysis, operations, and related services, and such fees shall be retained and used as offsetting collections for costs of such spectrum services, to remain available until expended: Provided further, That the Secretary of Commerce is authorized to retain and use as offsetting collections all funds transferred, or previously transferred, from other Government agencies for all costs incurred in telecommunications research, engineering, and related activities by the Institute for Telecommunication Sciences of NTIA, in furtherance of its assigned functions under this paragraph, and such funds received from other Government agencies shall remain available until expended.

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

## Program and Financing (in millions of dollars)

Identification code 013–0550–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Domestic and international policy .....	16	19	10
0002 Spectrum management .....	12	10	7
0004 Broadband programs .....	25	21	14
0007 Advanced Communication Research .....	15	15	12
0008 Public Safety Communications .....	4	4	3
0100 Total, direct program .....	72	69	46
0799 Total direct obligations .....	72	69	46
0801 Spectrum management .....	51	61	61
0802 Telecommunication sciences research .....	18	20	20
0803 Other .....	2	5	5
0899 Total reimbursable obligations .....	71	86	86
0900 Total new obligations, unexpired accounts .....	143	155	132
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	86	60	25
1021 Recoveries of prior year unpaid obligations .....	8	.....	.....
1070 Unobligated balance (total) .....	94	60	25
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	57	57	46
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	51	63	63
1701 Change in uncollected payments, Federal sources .....	2	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	53	63	63
1900 Budget authority (total) .....	110	120	109

1930 Total budgetary resources available .....	204	180	134
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	60	25	2

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	57	62	59
3010 New obligations, unexpired accounts .....	143	155	132
3011 Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020 Outlays (gross) .....	-128	-158	-105
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-4	.....	.....
3050 Unpaid obligations, end of year .....	62	59	86
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-7	-9	-9
3070 Change in uncollected pymts, Fed sources, unexpired .....	-2	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-9	-9	-9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	50	53	50
3200 Obligated balance, end of year .....	53	50	77

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	110	120	109
Outlays, gross:			
4010 Outlays from new discretionary authority .....	23	96	87
4011 Outlays from discretionary balances .....	105	62	18
4020 Outlays, gross (total) .....	128	158	105
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-51	-63	-63
4040 Offsets against gross budget authority and outlays (total) ....	-51	-63	-63
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-2	.....	.....
4060 Additional offsets against budget authority only (total) .....	-2	.....	.....
4070 Budget authority, net (discretionary) .....	57	57	46
4080 Outlays, net (discretionary) .....	77	95	42
4180 Budget authority, net (total) .....	57	57	46
4190 Outlays, net (total) .....	77	95	42

The National Telecommunications and Information Administration (NTIA) is the principal Executive Branch advisor on domestic and international telecommunications and internet policy. NTIA also manages the Federal Government's use of the radio frequency spectrum and performs extensive research in spectrum and telecommunication sciences. The Budget continues to provide spectrum assignment and analysis support to Federal agencies and supports NTIA's responsibilities under the Spectrum Pipeline Act of 2015 and MOBILE NOW Act (2018) to help identify additional Federal spectrum to be shared or reallocated for commercial use. The Budget continues to support NTIA's broadband programs, which advance access to high-speed Internet."

## Object Classification (in millions of dollars)

Identification code 013–0550–0–1–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	16	16	15
11.3 Other than full-time permanent .....	.....	2	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	17	19	17
12.1 Civilian personnel benefits .....	7	7	6
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	23	21	9
25.2 Other services from non-Federal sources .....	7	4	2
25.3 Other goods and services from Federal sources .....	6	7	4
25.5 Research and development contracts .....	2	1	.....
31.0 Equipment .....	8	8	6
99.0 Direct obligations .....	72	69	46
99.0 Reimbursable obligations .....	71	86	86
99.9 Total new obligations, unexpired accounts .....	143	155	132

## Employment Summary

Identification code 013–0550–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	125	137	118
2001 Reimbursable civilian full-time equivalent employment .....	137	159	146

## FACILITIES MANAGEMENT AND CONSTRUCTION

*For necessary expenses for the design, construction, alteration, improvement, maintenance, and repair of buildings and facilities managed by the National Telecommunications and Information Administration, not otherwise provided for, \$1,000,000, to remain available until expended.*

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

## Program and Financing (in millions of dollars)

Identification code 013–2056–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Facilities Management and Construction .....	1	3	1
0100 Direct program activities, subtotal .....	1	3	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2	2	1
1930 Total budgetary resources available .....	2	3	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	2
3010 New obligations, unexpired accounts .....	1	3	1
3020 Outlays (gross) .....		-2	-1
3050 Unpaid obligations, end of year .....	1	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	2
3200 Obligated balance, end of year .....	1	2	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2	2	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....		1	1
4011 Outlays from discretionary balances .....		1	
4020 Outlays, gross (total) .....		2	1
4180 Budget authority, net (total) .....	2	2	1
4190 Outlays, net (total) .....		2	1

The Facilities Management and Construction account funds maintenance and renovation of facilities and telecommunications infrastructure managed by the National Telecommunications and Information Administration to support increased demands of modern spectrum-sharing research and meet modern research, accessibility, safety, reliability, and energy efficiency requirements.

## Object Classification (in millions of dollars)

Identification code 013–2056–0–1–376	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....	1		
25.4 Operation and maintenance of facilities .....		3	1
99.9 Total new obligations, unexpired accounts .....	1	3	1

## Employment Summary

Identification code 013–2056–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		1	1

## BROADBAND CONNECTIVITY FUND

## Program and Financing (in millions of dollars)

Identification code 013–0560–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Tribal Broadband Connectivity Program .....	34	988	23
0002 Broadband Infrastructure Program .....	1	3	3
0900 Total new obligations, unexpired accounts .....	35	991	26
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,103	1,079	88
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,103		
1021 Recoveries of prior year unpaid obligations .....	4		
1070 Unobligated balance (total) .....	1,107	1,079	88
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [013–0562] ....	7		
1900 Budget authority (total) .....	7		
1930 Total budgetary resources available .....	1,114	1,079	88
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,079	88	62
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,990	1,733	1,716
3010 New obligations, unexpired accounts .....	35	991	26
3020 Outlays (gross) .....	-288	-1,008	-619
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3050 Unpaid obligations, end of year .....	1,733	1,716	1,123
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,990	1,733	1,716
3200 Obligated balance, end of year .....	1,733	1,716	1,123
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7		
Outlays, gross:			
4011 Outlays from discretionary balances .....	122	532	406
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	166	476	213
4180 Budget authority, net (total) .....	7		
4190 Outlays, net (total) .....	288	1,008	619

The Consolidated Appropriations Act, 2021, provided \$1 billion to NTIA for the Tribal Broadband Connectivity Program (TBCP) and \$300 million for the Broadband Infrastructure Program. The TBCP directs funds to Tribal governments for deploying broadband infrastructure, telehealth, distance learning, broadband affordability, and digital skills. The Broadband Infrastructure Program directs funds to partnerships between a state, or one or more political subdivisions of a state, and providers of fixed broadband service to support broadband infrastructure deployment to areas lacking broadband, especially rural areas. The 2026 Budget proposes to continue administering previously awarded grants. The Infrastructure Investment and Jobs Act provided an additional \$2 billion for Tribal Broadband Connectivity grants for broadband deployment on tribal lands, as well as for telehealth, distance learning, broadband affordability, and digital skills, which supplemented the funding provided in 2021.

## Object Classification (in millions of dollars)

Identification code 013–0560–0–1–376	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	4	1	1

BROADBAND CONNECTIVITY FUND—Continued  
Object Classification—Continued

Identification code 013–0560–0–1–376	2024 actual	2025 est.	2026 est.
11.3 Other than full-time permanent .....		3	3
11.9 Total personnel compensation .....	4	4	4
12.1 Civilian personnel benefits .....	2	1	1
21.0 Travel and transportation of persons .....		1	1
25.1 Advisory and assistance services .....	12	20	18
25.3 Other goods and services from Federal sources .....	3	2	2
31.0 Equipment .....		1	
41.0 Grants, subsidies, and contributions .....	14	962	
99.0 Direct obligations .....	35	991	26
99.9 Total new obligations, unexpired accounts .....	35	991	26

## Employment Summary

Identification code 013–0560–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	26	27	25

## CONNECTING MINORITY COMMUNITIES FUND

## Program and Financing (in millions of dollars)

Identification code 013–0561–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Connecting Minority Communities .....	1	3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		8	5
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [013–0562] ....	9		
1900 Budget authority (total) .....	9		
1930 Total budgetary resources available .....	9	8	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	5	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	236	152	3
3010 New obligations, unexpired accounts .....	1	3	3
3020 Outlays (gross) .....	-85	-152	
3050 Unpaid obligations, end of year .....	152	3	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	236	152	3
3200 Obligated balance, end of year .....	152	3	6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	9		
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	85	152	
4180 Budget authority, net (total) .....	9		
4190 Outlays, net (total) .....	85	152	

The Consolidated Appropriations Act, 2021, provided \$285 million to NTIA for the Connecting Minority Communities pilot program. This grant program targets Historically Black Colleges and Universities, Tribal Colleges and Universities, and Minority-Serving Institutions, as well as their surrounding communities to support the purchase of broadband internet access services, eligible equipment, or to hire and train information technology personnel. The 2026 Budget proposes to continue administering previously awarded grants.

## Object Classification (in millions of dollars)

Identification code 013–0561–0–1–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....		3	3

25.3 Other goods and services from Federal sources .....	1		
99.0 Direct obligations .....	1	3	3
99.9 Total new obligations, unexpired accounts .....	1	3	3

## Employment Summary

Identification code 013–0561–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	2	3

## MIDDLE MILE DEPLOYMENT

## Program and Financing (in millions of dollars)

Identification code 013–0564–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Middle Mile Program Admin .....	6	9	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	36	27
1021 Recoveries of prior year unpaid obligations .....	15		
1070 Unobligated balance (total) .....	19	36	27
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [013–0562] ....	23		
1930 Total budgetary resources available .....	42	36	27
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	36	27	21
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	982	924	541
3010 New obligations, unexpired accounts .....	6	9	6
3020 Outlays (gross) .....	-49	-392	-335
3040 Recoveries of prior year unpaid obligations, unexpired .....	-15		
3050 Unpaid obligations, end of year .....	924	541	212
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	982	924	541
3200 Obligated balance, end of year .....	924	541	212
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	23		
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2		
4011 Outlays from discretionary balances .....	47	392	335
4020 Outlays, gross (total) .....	49	392	335
4180 Budget authority, net (total) .....	23		
4190 Outlays, net (total) .....	49	392	335

The Infrastructure Investment and Jobs Act provided \$1 billion to NTIA for competitive grants, including program administration and oversight, to expand and extend the regional infrastructure that links local networks to the backbone transmission lines connecting to the global internet. This middle mile infrastructure reduces costs and establishes connection resiliency for broadband networks to unserved and underserved areas. The 2026 Budget proposes to continue administering previously awarded grants.

## Object Classification (in millions of dollars)

Identification code 013–0564–0–1–376	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	1	1	1
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	1	5	2
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	2	1	1
99.0 Direct obligations .....	6	9	6
99.9 Total new obligations, unexpired accounts .....	6	9	6

**Employment Summary**

Identification code 013–0564–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	10	9	9

**DIGITAL EQUITY****Program and Financing** (in millions of dollars)

Identification code 013–0563–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Digital Equity Admin .....	18	32	22
0002 Digital Equity Grants .....	30	785	.....
0900 Total new obligations, unexpired accounts .....	48	817	22
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,032	1,537	1,269
1021 Recoveries of prior year unpaid obligations .....	4	.....	.....
1070 Unobligated balance (total) .....	1,036	1,537	1,269
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	550	550	550
1172 Advance appropriations transferred to other accounts [013–0126] .....	-1	-1	.....
1174 Advance appropriations permanently reduced .....	.....	.....	-550
1180 Advanced appropriation, discretionary (total) .....	549	549	.....
1900 Budget authority (total) .....	549	549	.....
1930 Total budgetary resources available .....	1,585	2,086	1,269
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,537	1,269	1,247
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	41	41	520
3010 New obligations, unexpired accounts .....	48	817	22
3020 Outlays (gross) .....	-44	-338	-530
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	.....	.....
3050 Unpaid obligations, end of year .....	41	520	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	41	41	520
3200 Obligated balance, end of year .....	41	520	12
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	549	549	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	11	.....
4011 Outlays from discretionary balances .....	44	327	530
4020 Outlays, gross (total) .....	44	338	530
4180 Budget authority, net (total) .....	549	549	.....
4190 Outlays, net (total) .....	44	338	530

The Infrastructure Investment and Jobs Act provided \$2.75 billion over five years for NTIA to implement the State Digital Equity Capacity Program, which includes the Planning Grant Program, and the Digital Equity Competitive Grant Program. The 2026 Budget proposes to cancel the fifth year of funding (\$550 million).

**Object Classification** (in millions of dollars)

Identification code 013–0563–0–1–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2	2	2
11.3 Other than full-time permanent .....	.....	2	2
11.9 Total personnel compensation .....	2	4	4
12.1 Civilian personnel benefits .....	1	2	2
25.1 Advisory and assistance services .....	2	23	13
25.2 Other services from non-Federal sources .....	11	.....	.....
25.3 Other goods and services from Federal sources .....	2	2	2
31.0 Equipment .....	.....	1	1

41.0 Grants, subsidies, and contributions .....	30	785	.....
99.9 Total new obligations, unexpired accounts .....	48	817	22

**Employment Summary**

Identification code 013–0563–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	16	28	27

**BROADBAND EQUITY, ACCESS, AND DEPLOYMENT PROGRAM****Program and Financing** (in millions of dollars)

Identification code 013–0562–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Broadband Equity, Access, and Deployment Admin .....	115	117	89
0002 Broadband Equity, Access, and Deployment Grants .....	24,409	16,937	.....
0900 Total new obligations, unexpired accounts .....	24,524	17,054	89
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	42,025	17,463	409
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	42,026	17,463	409
Budget authority:			
Appropriations, discretionary:			
1120 Appropriations transferred to other acct [013–0564] .....	-23	.....	.....
1120 Appropriations transferred to other acct [013–0560] .....	-7	.....	.....
1120 Appropriations transferred to other acct [013–0561] .....	-9	.....	.....
1160 Appropriation, discretionary (total) .....	-39	.....	.....
1930 Total budgetary resources available .....	41,987	17,463	409
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	17,463	409	320
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	265	24,585	32,352
3010 New obligations, unexpired accounts .....	24,524	17,054	89
3020 Outlays (gross) .....	-203	-9,287	-16,567
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	24,585	32,352	15,874
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	265	24,585	32,352
3200 Obligated balance, end of year .....	24,585	32,352	15,874
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-39	.....	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	203	9,287	16,567
4180 Budget authority, net (total) .....	-39	.....	.....
4190 Outlays, net (total) .....	203	9,287	16,567

The Infrastructure Investment and Jobs Act provided \$42.45 billion to NTIA for the Broadband Equity, Access, and Deployment program grants, administration, and oversight authorized under section 60102 of the Act. This grants program makes formula grants to States for broadband equity, access, and deployment projects to bridge the digital divide. The 2026 Budget proposes to continue implementation of the program.

**Object Classification** (in millions of dollars)

Identification code 013–0562–0–1–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	17	8	8
11.3 Other than full-time permanent .....	1	8	8
11.9 Total personnel compensation .....	18	16	16
12.1 Civilian personnel benefits .....	6	6	5
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	20	30	18
25.2 Other services from non-Federal sources .....	60	52	40
25.3 Other goods and services from Federal sources .....	7	6	4

## BROADBAND EQUITY, ACCESS, AND DEPLOYMENT PROGRAM—Continued

## Object Classification—Continued

Identification code 013–0562–0–1–376	2024 actual	2025 est.	2026 est.
25.5 Research and development contracts .....	1	.....	.....
31.0 Equipment .....	1	5	4
41.0 Grants, subsidies, and contributions .....	24,409	16,937	.....
99.0 Direct obligations .....	24,524	17,054	89
99.9 Total new obligations, unexpired accounts .....	24,524	17,054	89

## Employment Summary

Identification code 013–0562–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	117	104	100

## PUBLIC WIRELESS SUPPLY CHAIN INNOVATION FUND

## Program and Financing (in millions of dollars)

Identification code 013–0565–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Innovation Fund Admin .....	12	14	13
0002 Innovation Fund Grants .....	135	450	393
0900 Total new obligations, unexpired accounts .....	147	464	406
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,465	1,318	854
1930 Total budgetary resources available .....	1,465	1,318	854
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,318	854	448
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	131	464
3010 New obligations, unexpired accounts .....	147	464	406
3020 Outlays (gross) .....	-25	-131	-109
3050 Unpaid obligations, end of year .....	131	464	761
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	131	464
3200 Obligated balance, end of year .....	131	464	761
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	25	131	109
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	25	131	109

The William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 authorized NTIA's Public Wireless Supply Chain Innovation Fund. The CHIPS and Science Act of 2022 appropriated \$1.5 billion to the program. The Public Wireless Supply Chain Innovation Fund provides competitive grants to advance the development and deployment of open and interoperable, standards-based telecommunications networks. Grant awardees may include private sector, for-profit companies, trade groups, civil society, non-profit corporations, and academia to facilitate the development and deployment of open and interoperable, standards-based telecommunications networks.

## Object Classification (in millions of dollars)

Identification code 013–0565–0–1–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1	1	1
11.3 Other than full-time permanent .....	.....	1	1
11.9 Total personnel compensation .....	1	2	2
12.1 Civilian personnel benefits .....	.....	1	1
25.1 Advisory and assistance services .....	8	9	9

25.3 Other goods and services from Federal sources .....	2	2	1
25.5 Research and development contracts .....	1	.....	.....
41.0 Grants, subsidies, and contributions .....	135	450	393
99.9 Total new obligations, unexpired accounts .....	147	464	406

## Employment Summary

Identification code 013–0565–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	10	11	10

## PUBLIC TELECOMMUNICATIONS FACILITIES, PLANNING AND CONSTRUCTION

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

## Program and Financing (in millions of dollars)

Identification code 013–0551–0–1–503	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

This program was terminated in 2011; however, NTIA continued to use grant recoveries and unobligated balances of funds previously appropriated to close out prior-year grants until the expiration of the grants' award periods.

## DIGITAL TELEVISION TRANSITION AND PUBLIC SAFETY FUND

## Program and Financing (in millions of dollars)

Identification code 013–5396–0–2–376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	.....	.....
1031 Other balances not available .....	-1	.....	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....
<b>Memorandum (non-add) entries:</b>			
5103 Unexpired unavailable balance, SOY: Fulfilled purpose .....	8,810	8,812	8,807
5104 Unexpired unavailable balance, EOY: Fulfilled purpose .....	8,812	8,807	8,807

The Digital Television Transition and Public Safety Fund, created by the Deficit Reduction Act of 2005, as amended by the Digital Television Delay Act (DTV Delay Act) of 2009, received offsetting receipts from the auction of licenses to use electromagnetic spectrum formerly assigned to broadcast television service, and provided funding for several one-time programs from these receipts. Authority for all programs funded under the Act has expired.

## NETWORK CONSTRUCTION FUND

## Program and Financing (in millions of dollars)

Identification code 013–4358–0–3–376	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	379	38	.....
3020 Outlays (gross) .....	-341	-38	.....
3050 Unpaid obligations, end of year .....	38	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	379	38	.....

3200	Obligated balance, end of year .....	38	.....	.....
<b>Budget authority and outlays, net:</b>				
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	341	38	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	341	38	.....

The Middle Class Tax Relief and Job Creation Act of 2012 created the Network Construction Fund (NCF) to receive transfers from the Public Safety Trust Fund in support of the construction and deployment of FirstNet's nationwide broadband network. In 2017, FirstNet awarded a contract to build the nationwide network, and activities in the NCF are largely related to disbursement of contract payments. FirstNet's activities are now reflected in the First Responder Network Authority account. The obligation authority for this account expired September 30, 2022.

## FIRST RESPONDER NETWORK AUTHORITY

## Program and Financing (in millions of dollars)

Identification code 013-4421-0-3-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 First Responder Network Authority .....	560	665	667
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	454	456	211
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	455	456	211
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	561	420	896
1802 Offsetting collections (previously unavailable) .....	1	1	1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total) .....	561	420	896
1930 Total budgetary resources available .....	1,016	876	1,107
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	456	211	440
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	50	498	519
3010 New obligations, unexpired accounts .....	560	665	667
3020 Outlays (gross) .....	-111	-644	-195
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	498	519	991
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	50	498	519
3200 Obligated balance, end of year .....	498	519	991
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	561	420	896
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	146	146
4101 Outlays from mandatory balances .....	111	498	49
4110 Outlays, gross (total) .....	111	644	195
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-561	-420	-896
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-450	224	-701
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1	1	1

The Middle Class Tax Relief and Job Creation Act of 2012 created the First Responder Network Authority (FirstNet) to ensure the building, deployment, and operation of the nationwide public safety broadband network. FirstNet is situated within the Department of Commerce's National Telecommunications and Information Administration and is overseen by a 15-

member board comprised of the Secretary of Homeland Security, the Attorney General of the United States, the Director of the Office of Management and Budget, as well as 12 members that have public safety expertise, represent the interests of states, localities, tribes, and territories and/or have technical, network or financial expertise. The First Responder Network Authority account reflects funds that FirstNet is authorized to collect to reinvest into the network, enhance public safety communications, and manage FirstNet operations. Incoming funds that are shown in the budget schedule represent funds that FirstNet will collect for use of spectrum licensed to FirstNet.

## Object Classification (in millions of dollars)

Identification code 013-4421-0-3-376	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	36	43	35
11.3 Other than full-time permanent .....	1	.....	.....
11.5 Other personnel compensation .....	1	.....	.....
11.9 Total personnel compensation .....	38	43	35
12.1 Civilian personnel benefits .....	12	14	11
21.0 Travel and transportation of persons .....	3	4	4
23.1 Rental payments to GSA .....	2	2	2
25.1 Advisory and assistance services .....	3	3	3
25.2 Other services from non-Federal sources .....	493	590	604
25.3 Other goods and services from Federal sources .....	7	7	7
31.0 Equipment .....	2	2	1
99.0 Reimbursable obligations .....	560	665	667
99.9 Total new obligations, unexpired accounts .....	560	665	667

## Employment Summary

Identification code 013-4421-0-3-376	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	220	240	230

## Trust Funds

## PUBLIC SAFETY TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 013-8233-0-7-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	12,185	.....	.....
0198 Reconciliation adjustment .....	-12,185	.....	.....
0199 Balance, start of year .....	.....	.....	.....
2000 Total: Balances and receipts .....	.....	.....	.....
5099 Balance, end of year .....	.....	.....	.....

The Middle Class Tax Relief and Job Creation Act of 2012 created the First Responder Network Authority (FirstNet) within the National Telecommunications and Information Administration (NTIA) and directed that up to \$7 billion of auction proceeds be used to support the establishment of a nationwide, interoperable public safety broadband network. Resources in this account primarily funded FirstNet's and NTIA's public safety activities with some support for public safety communications research and Next Generation 911 activities. The obligation authority for this account expired September 30, 2022.

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
013-271710 Fisheries Finance, Negative Subsidies .....	10	12	13
013-271730 Fisheries Finance, Downward Reestimates of Subsidies .....	6	14	.....

## General Fund Receipt Accounts—Continued

	2024 actual	2025 est.	2026 est.
013-278010 Creating Helpful Incentives to Produce Semiconductors (CHIPS), Negative Subsidies .....		4	4
013-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	-143		
General Fund Offsetting receipts from the public .....	-127	30	17
Intragovernmental payments:			
013-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	6		
General Fund Intragovernmental payments .....	6		

## GENERAL PROVISIONS—DEPARTMENT OF COMMERCE

## (INCLUDING TRANSFER OF FUNDS)

SEC. 101. During the current fiscal year, applicable appropriations and funds made available to the Department of Commerce by this or any other Act shall be available for the activities specified in the Act of October 26, 1949 (15 U.S.C. 1514), to the extent and in the manner prescribed by the Act, and, notwithstanding 31 U.S.C. 3324, may be used for advanced payments not otherwise authorized only upon the certification of officials designated by the Secretary of Commerce that such payments are in the public interest.

SEC. 102. During the current fiscal year, appropriations made available to the Department of Commerce by this or any other Act for salaries and expenses shall be available for hire of passenger motor vehicles as authorized by 31 U.S.C. 1343 and 1344; services as authorized by 5 U.S.C. 3109; and uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901–5902).

SEC. 103. Not to exceed 5 percent of any appropriation made available for the current fiscal year for the Department of Commerce in this Act may be transferred between such appropriations, but no such appropriation shall be increased by more than 10 percent by any such transfers: Provided, That any transfer pursuant to this section shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section: Provided further, That the Secretary of Commerce shall notify the Committees on Appropriations at least 15 days in advance of the acquisition or disposal of any capital asset (including land, structures, and equipment) not specifically provided for in this Act or any other law appropriating funds for the Department of Commerce.

SEC. 104. The requirements set forth by section 105 of the Commerce, Justice, Science, and Related Agencies Appropriations Act, 2012 (Public Law 112–55), as amended by section 105 of title I of division B of Public Law 113–6, are hereby adopted by reference and made applicable with respect to fiscal year 2024: Provided, That the life cycle cost for the Joint Polar Satellite System is \$11,322,125,000, the life cycle cost of the Polar Follow On Program is \$6,837,900,000, the life cycle cost for the Geostationary Operational Environmental Satellite R-Series Program is \$11,700,100,000, and the life cycle cost for the Space Weather Follow On Program is \$692,800,000.

SEC. 105. Notwithstanding any other provision of law, the Secretary of Commerce may furnish services (including but not limited to utilities, telecommunications, and security services) necessary to support the operation, maintenance, and improvement of space that persons, firms, or organizations are authorized, pursuant to the Public Buildings Cooperative Use Act of 1976 or other authority, to use or occupy in the Herbert C. Hoover Building, Washington, DC, or other buildings, the maintenance, operation, and protection of which has been delegated to the Secretary from the Administrator of General Services pursuant to the Federal Property and Administrative Services Act of 1949 on a reimbursable or non-reimbursable basis. Amounts received as reimbursement for services provided under this section or the authority under which the use or occupancy of the space is authorized, up to \$200,000, shall be credited to the appropriation or fund which initially bears the costs of such services.

SEC. 106. Nothing in this title shall be construed to prevent a grant recipient from deterring child pornography, copyright infringement, or any other unlawful activity over its networks.

SEC. 107. The Administrator of the National Oceanic and Atmospheric Administration is authorized to use, with their consent, with reimbursement and subject to the limits of available appropriations, the land, services, equipment, personnel, and facilities of any department, agency, or instrumentality of the United States, or of any State, local government, Indian Tribal government, Territory, or possession, or of any political subdivision thereof, or of any foreign government or international

organization, for purposes related to carrying out the responsibilities of any statute administered by the National Oceanic and Atmospheric Administration.

SEC. 108. The National Technical Information Service shall not charge any customer for a copy of any report or document generated by the Legislative Branch unless the Service has provided information to the customer on how an electronic copy of such report or document may be accessed and downloaded for free online. Should a customer still require the Service to provide a printed or digital copy of the report or document, the charge shall be limited to recovering the Service's cost of processing, reproducing, and delivering such report or document.

SEC. 109. To carry out the responsibilities of the National Oceanic and Atmospheric Administration (NOAA), the Administrator of NOAA is authorized to: (1) enter into grants and cooperative agreements with; (2) use on a non-reimbursable basis land, services, equipment, personnel, and facilities provided by; and (3) receive and expend funds made available on a consensual basis from: a Federal agency, State or subdivision thereof, local government, Tribal government, Territory, or possession or any subdivisions thereof: Provided, That funds received for permitting and related regulatory activities pursuant to this section shall be deposited under the heading "National Oceanic and Atmospheric Administration—Operations, Research, and Facilities" and shall remain available until September 30, 2026, for such purposes: Provided further, That all funds within this section and their corresponding uses are subject to section 504 of this Act.

SEC. 110. Amounts provided by this Act or by any prior appropriations Act that remain available for obligation, for necessary expenses of the programs of the Economics and Statistics Administration of the Department of Commerce, including amounts provided for programs of the Bureau of Economic Analysis and the Bureau of the Census, shall be available for expenses of cooperative agreements with appropriate entities, including any Federal, State, or local governmental unit, or institution of higher education, to aid and promote statistical, research, and methodology activities which further the purposes for which such amounts have been made available.

SEC. 112. Any unobligated balances of expired discretionary funds transferred to the Department of Commerce Nonrecurring Expenses Fund, as authorized by section 111 of title I of division B of Public Law 116–93, may be obligated only after the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of the planned use of funds.

SEC. 116. The Administrator of the National Oceanic and Atmospheric Administration may transfer funds provided by this Act for the activities of the National Marine Fisheries Service to the United States Fish and Wildlife Service, and the United States Fish and Wildlife Service may accept and expend such funds, to improve the efficiency or effectiveness of implementation of the Endangered Species Act of 1973, Public Law 93–205, as amended (16 U.S.C. 1531 et seq.) or the Marine Mammal Protection Act of 1972, Public Law 92–522, as amended (16 U.S.C. 1361 et seq.).

## GENERAL PROVISIONS

## (INCLUDING TRANSFERS AND CANCELLATION OF FUNDS)

SEC. 501. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 502. The expenditure of any appropriation under this Act for any consulting service through procurement contract, pursuant to section 3109 of title 5, United States Code, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued pursuant to existing law.

SEC. 503. If any provision of this Act or the application of such provision to any person or circumstances shall be held invalid, the remainder of the Act and the application of each provision to persons or circumstances other than those as to which it is held invalid shall not be affected thereby.

SEC. 504. None of the funds provided under this Act, or provided under previous appropriations Acts to the agencies funded by this Act that remain available for obligation or expenditure in fiscal year 2026, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that: (1) creates or initiates a new program, project, or activity; (2) eliminates a program, project, or activity; (3) increases funds or personnel by any means for any project or activity for which funds have been denied or restricted; (4) relocates an office or employees; (5) reorganizes or renames offices, programs, or activities; (6) contracts out or privatizes any functions or activities presently performed by Federal employees; (7) augments existing programs, projects, or activities in excess of \$1,000,000 or 10 percent, whichever is less, or reduces by



10 percent funding for any program, project, or activity, or numbers of personnel by 10 percent; or (8) results from any general savings, including savings from a reduction in personnel, which would result in a change in existing programs, projects, or activities as approved by Congress; unless the House and Senate Committees on Appropriations are notified 15 days in advance of such reprogramming of funds.

SEC. 505. (a) If it has been finally determined by a court or Federal agency that any person intentionally affixed a label bearing a "Made in America" inscription, or any inscription with the same meaning, to any product sold in or shipped to the United States that is not made in the United States, the person shall be ineligible to receive any contract or subcontract made with funds made available in this Act, pursuant to the debarment, suspension, and ineligibility procedures described in sections 9.400 through 9.409 of title 48, Code of Federal Regulations.

(b)(1) To the extent practicable, with respect to authorized purchases of promotional items, funds made available by this Act shall be used to purchase items that are manufactured, produced, or assembled in the United States, its territories or possessions.

(2) The term "promotional items" has the same meaning as in 2 C.F.R. 200.421(e)(3).

SEC. 506. Any costs incurred by a department or agency funded under this Act resulting from, or to prevent, personnel actions taken in response to funding reductions included in this Act shall be absorbed within the total budgetary resources available to such department or agency: Provided, That the authority to transfer funds between appropriations accounts as may be necessary to carry out this section is provided in addition to authorities included elsewhere in this Act: Provided further, That use of funds to carry out this section shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section: Provided further, That for the Department of Commerce, this section shall also apply to actions taken for the care and protection of loan collateral or grant property.

SEC. 507. None of the funds made available to the Department of Justice in this Act may be used to discriminate against or denigrate the religious or moral beliefs of students who participate in programs for which financial assistance is provided from those funds, or of the parents or legal guardians of such students.

SEC. 508. (a) None of the funds appropriated or otherwise made available under this Act may be used by the Departments of Commerce and Justice, the National Aeronautics and Space Administration, or the National Science Foundation to acquire a high-impact or moderate-impact information system, as defined for security categorization in the National Institute of Standards and Technology's (NIST) Federal Information Processing Standard Publication 199, "Standards for Security Categorization of Federal Information and Information Systems" unless the agency has—

(1) reviewed the supply chain risk for the information systems against criteria developed by NIST and the Federal Bureau of Investigation (FBI) to inform acquisition decisions for high-impact and moderate-impact information systems within the Federal Government;

(2) reviewed the supply chain risk from the presumptive awardee against available and relevant threat information provided by the FBI and other appropriate agencies; and

(3) in consultation with the FBI or other appropriate Federal entity, conducted an assessment of any risk of cyber-espionage or sabotage associated with the acquisition of such system, including any risk associated with such system being produced, manufactured, or assembled by one or more entities identified by the United States Government as posing a cyber threat, including but not limited to, those that may be owned, directed, or subsidized by the People's Republic of China, the Islamic Republic of Iran, the Democratic People's Republic of Korea, or the Russian Federation.

(b) None of the funds appropriated or otherwise made available under this Act may be used to acquire a high-impact or moderate-impact information system reviewed and assessed under subsection (a) unless the head of the assessing entity described in subsection (a) has—

(1) developed, in consultation with NIST, the FBI, and supply chain risk management experts, a mitigation strategy for any identified risks;

(2) determined, in consultation with NIST and the FBI, that the acquisition of such system is in the national interest of the United States; and

(3) reported that determination to the Committees on Appropriations of the House of Representatives and the Senate and the agency Inspector General.

SEC. 509. None of the funds made available in this Act shall be used in any way whatsoever to support or justify the use of torture by any official or contract employee of the United States Government.

SEC. 510. None of the funds made available in this Act may be used to authorize or issue a national security letter in contravention of any of the following laws authorizing the Federal Bureau of Investigation to issue national security letters: The Right to Financial Privacy Act of 1978; The Electronic Communications Privacy

Act of 1986; The Fair Credit Reporting Act; The National Security Act of 1947; USA PATRIOT Act; USA FREEDOM Act of 2015; and the laws amended by these Acts.

SEC. 511. If at any time during any quarter, the program manager of a project within the jurisdiction of the Departments of Commerce or Justice, the National Aeronautics and Space Administration, or the National Science Foundation totaling more than \$75,000,000 has reasonable cause to believe that the total program cost has increased by 10 percent or more, the program manager shall immediately inform the respective Secretary, Administrator, or Director. The Secretary, Administrator, or Director shall notify the House and Senate Committees on Appropriations within 30 days in writing of such increase, and shall include in such notice: the date on which such determination was made; a statement of the reasons for such increases; the action taken and proposed to be taken to control future cost growth of the project; changes made in the performance or schedule milestones and the degree to which such changes have contributed to the increase in total program costs or procurement costs; new estimates of the total project or procurement costs; and a statement validating that the project's management structure is adequate to control total project or procurement costs.

SEC. 512. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for intelligence or intelligence related activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 3094) during fiscal year 2026 until the enactment of the Intelligence Authorization Act for fiscal year 2026.

SEC. 513. None of the funds appropriated or otherwise made available by this Act may be used to enter into a contract in an amount greater than \$5,000,000 or to award a grant in excess of such amount unless the prospective contractor or grantee certifies in writing to the agency awarding the contract or grant that, to the best of its knowledge and belief, the contractor or grantee has filed all Federal tax returns required during the three years preceding the certification, has not been convicted of a criminal offense under the Internal Revenue Code of 1986, and has not, more than 90 days prior to certification, been notified of any unpaid Federal tax assessment for which the liability remains unsatisfied, unless the assessment is the subject of an installment agreement or offer in compromise that has been approved by the Internal Revenue Service and is not in default, or the assessment is the subject of a non-frivolous administrative or judicial proceeding.

#### (CANCELLATIONS)

SEC. 514. (a) Of the unobligated balances available to the Department of Commerce, the following funds are hereby permanently cancelled, not later than September 30, 2026, from the following accounts in the specified amounts—

(1) "Economic Development Administration—Economic Development Assistance Programs", \$185,000,000, only from prior year appropriations;

(2) "Census Working Capital Fund", \$15,000,000;

(3) "National Oceanic and Atmospheric Administration—Operations, Research, and Facilities", \$46,299,000, only from prior year appropriations;

(4) "National Telecommunications and Information Administration—Digital Equity", \$550,000,000, only from amounts appropriated for fiscal year 2026 by title II of division J of Public Law 117–58;

(5) "National Oceanic and Atmospheric Administration—Operations, Research, and Facilities", \$503,000,000, only from amounts appropriated for fiscal year 2026 by title II of division J of Public Law 117–58, except that no amounts may be cancelled from than amounts for consultations and permitting related to the Endangered Species Act, the Marine Mammal Protection Act and Essential Fish Habitat; and

(6) "National Oceanic and Atmospheric Administration—Pacific Coastal Salmon Recovery", \$34,400,000, only from amounts appropriated for fiscal year 2026 by title II of division J of Public Law 117–58.

SEC. 515. None of the funds made available in this Act may be used to purchase first class or premium airline travel in contravention of sections 301–10.122 through 301–10.124 of title 41 of the Code of Federal Regulations.

SEC. 516. To the extent practicable, funds made available in this Act should be used to purchase light bulbs that are "Energy Star" qualified or have the "Federal Energy Management Program" designation.

SEC. 526. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, Tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, adjudication, or other law enforcement- or victim assistance-related activity.

SEC. 527. The Departments of Commerce and Justice, the National Aeronautics and Space Administration, the National Science Foundation, the Commission on Civil Rights, the Equal Employment Opportunity Commission, the International

Trade Commission, the Legal Services Corporation, the Marine Mammal Commission, the Offices of Science and Technology Policy and the United States Trade Representative, the National Space Council, and the State Justice Institute shall submit spending plans, signed by the respective department or agency head, to the Committees on Appropriations of the House of Representatives and the Senate not later than 60 days after the date of enactment of this Act.

SEC. 528. Notwithstanding any other provision of this Act, none of the funds appropriated or otherwise made available by this Act may be used to pay award or incentive fees for contractor performance that has been judged to be below satisfactory performance or for performance that does not meet the basic requirements of a contract.

SEC. 529. The Department of Commerce, the National Aeronautics and Space Administration, and the National Science Foundation shall provide a quarterly report to the Committees on Appropriations of the House of Representatives and the Senate on any official travel to China by any employee of such Department or agency, including the purpose of such travel.

SEC. 530. (a) Notwithstanding any other provision of law or treaty, none of the funds appropriated or otherwise made available under this Act or any other Act may be expended or obligated by a department, agency, or instrumentality of the United States to pay administrative expenses or to compensate an officer or employee of the United States in connection with requiring an export license for the export to Canada of components, parts, accessories or attachments for firearms listed in Category I, section 121.1 of title 22, Code of Federal Regulations (International Trafficking in Arms Regulations (ITAR), part 121, as it existed on April 1, 2005) with a total value not exceeding \$500 wholesale in any transaction, provided that the conditions of subsection (b) of this section are met by the exporting party for such articles.

(b) The foregoing exemption from obtaining an export license—

(1) does not exempt an exporter from filing any Shipper's Export Declaration or notification letter required by law, or from being otherwise eligible under the laws of the United States to possess, ship, transport, or export the articles enumerated in subsection (a); and

(2) does not permit the export without a license of—

(A) fully automatic firearms and components and parts for such firearms, other than for end use by the Federal Government, or a Provincial or Municipal Government of Canada;

(B) barrels, cylinders, receivers (frames) or complete breech mechanisms for any firearm listed in Category I, other than for end use by the Federal Government, or a Provincial or Municipal Government of Canada; or

(C) articles for export from Canada to another foreign destination.

(c) In accordance with this section, the District Directors of Customs and postmasters shall permit the permanent or temporary export without a license of any unclassified articles specified in subsection (a) to Canada for end use in Canada or return

to the United States, or temporary import of Canadian-origin items from Canada for end use in the United States or return to Canada for a Canadian citizen.

(d) The President may require export licenses under this section on a temporary basis if the President determines, upon publication first in the Federal Register, that the Government of Canada has implemented or maintained inadequate import controls for the articles specified in subsection (a), such that a significant diversion of such articles has and continues to take place for use in international terrorism or in the escalation of a conflict in another nation. The President shall terminate the requirements of a license when reasons for the temporary requirements have ceased.

SEC. 531. Notwithstanding any other provision of law, no department, agency, or instrumentality of the United States receiving appropriated funds under this Act or any other Act shall obligate or expend in any way such funds to pay administrative expenses or the compensation of any officer or employee of the United States to deny any application submitted pursuant to 22 U.S.C. 2778(b)(1)(B) and qualified pursuant to 27 CFR section 478.112 or .113, for a permit to import United States origin "curios or relics" firearms, parts, or ammunition.

SEC. 532. None of the funds made available by this Act may be used to pay the salaries or expenses of personnel to deny, or fail to act on, an application for the importation of any model of shotgun if—

(1) all other requirements of law with respect to the proposed importation are met; and

(2) no application for the importation of such model of shotgun, in the same configuration, had been denied by the Attorney General prior to January 1, 2011, on the basis that the shotgun was not particularly suitable for or readily adaptable to sporting purposes.

SEC. 533. None of the funds made available by this Act may be obligated or expended to implement the Arms Trade Treaty until the Senate approves a resolution of ratification for the Treaty.

SEC. 538.

SEC. 539. Funds made available to the Department of Commerce and the Department of Justice in this Act and any remaining unobligated balances of funds made available to the Department of Commerce and the Department of Justice in prior year Acts, other than amounts designated by the Congress as being for an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985 or from amounts made available under the heading "Department of Justice—Legal Activities—Fees and Expenses of Witnesses", shall be available to provide payments pursuant to section 901(i)(2) of title IX of division J of the Further Consolidated Appropriations Act, 2020 (22 U.S.C. 2680b(i)(2)): Provided, That payments made pursuant to the matter preceding this proviso may not exceed \$5,000,000 for the Department of Commerce and \$10,000,000 for the Department of Justice.

# DEPARTMENT OF DEFENSE—MILITARY PROGRAMS

## MILITARY PERSONNEL

### Federal Funds

#### MILITARY PERSONNEL, ARMY

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

#### MILITARY PERSONNEL, NAVY

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

#### MILITARY PERSONNEL, MARINE CORPS

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

#### MILITARY PERSONNEL, AIR FORCE

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

#### MILITARY PERSONNEL, SPACE FORCE

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Space Force on duty as described in section 20108 of title 10, United States Code and cadets; for members of the Reserve Officers' Training Corps; for expenses authorized by section 16131 of title 10, United States Code; and for payments pursuant to section 156 of Public Law 97-377, as amended

(42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$1,496,608,000, of which \$61,706,000 shall remain available until September 30, 2027, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

#### RESERVE PERSONNEL, ARMY

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

#### RESERVE PERSONNEL, NAVY

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

#### RESERVE PERSONNEL, MARINE CORPS

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

#### RESERVE PERSONNEL, AIR FORCE

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

#### NATIONAL GUARD PERSONNEL, ARMY

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

## NATIONAL GUARD PERSONNEL, AIR FORCE

*For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Air National Guard on duty under sections 10211, 10305, or 12402 of title 10 or section 708 of title 32, United States Code, or while serving on duty under section 12301(d) of title 10 or section 502(f) of title 32, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$5,598,786,000.*

## OPERATION AND MAINTENANCE

## Federal Funds

## OPERATION AND MAINTENANCE, ARMY

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

## OPERATION AND MAINTENANCE, ARMY

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

## OPERATION AND MAINTENANCE, NAVY

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

## OPERATION AND MAINTENANCE, NAVY

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

## OPERATION AND MAINTENANCE, MARINE CORPS

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

## OPERATION AND MAINTENANCE, MARINE CORPS

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

## OPERATION AND MAINTENANCE, AIR FORCE

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

## OPERATION AND MAINTENANCE, AIR FORCE

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

## OPERATION AND MAINTENANCE, SPACE FORCE

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

## OPERATION AND MAINTENANCE, SPACE FORCE

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

## OPERATION AND MAINTENANCE, DEFENSE-WIDE

## (INCLUDING TRANSFER OF FUNDS)

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

## OPERATION AND MAINTENANCE, DEFENSE-WIDE

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

## OFFICE OF THE INSPECTOR GENERAL

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

## OPERATION AND MAINTENANCE, ARMY RESERVE

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

## OPERATION AND MAINTENANCE, ARMY RESERVE

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

## OPERATION AND MAINTENANCE, NAVY RESERVE

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

## OPERATION AND MAINTENANCE, MARINE CORPS RESERVE

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

## OPERATION AND MAINTENANCE, AIR FORCE RESERVE

*For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Air Force Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$4,322,617,000, of which \$216,131,000 shall remain available until September 30, 2027.*

## OPERATION AND MAINTENANCE, AIR FORCE RESERVE

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

## OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD

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

## OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD

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

## OPERATION AND MAINTENANCE, AIR NATIONAL GUARD

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

## OPERATION AND MAINTENANCE, AIR NATIONAL GUARD

**■**For an additional amount for "Operation and Maintenance, Air National Guard", \$2,209,000, to remain available until September 30, 2025, for necessary expenses related to the consequences of Hurricane Helene and Typhoon Mawar: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. **■** (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## UNITED STATES COURT OF APPEALS FOR THE ARMED FORCES

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

## DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES, DEFENSE

## (INCLUDING TRANSFER OF FUNDS)

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

DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES, DEFENSE—Continued  
*written prior notification to the Committees on Appropriations of the House of Representatives and the Senate.*

#### DEFENSE HEALTH PROGRAM

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

#### DEFENSE HEALTH PROGRAM

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

#### THE DEPARTMENT OF DEFENSE ENVIRONMENTAL RESTORATION ACCOUNTS

##### ENVIRONMENTAL RESTORATION, ARMY

###### (INCLUDING TRANSFER OF FUNDS)

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

##### ENVIRONMENTAL RESTORATION, NAVY

###### (INCLUDING TRANSFER OF FUNDS)

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

#### ENVIRONMENTAL RESTORATION, AIR FORCE

###### (INCLUDING TRANSFER OF FUNDS)

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

#### ENVIRONMENTAL RESTORATION, DEFENSE-WIDE

###### (INCLUDING TRANSFER OF FUNDS)

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

#### ENVIRONMENTAL RESTORATION, FORMERLY USED DEFENSE SITES

###### (INCLUDING TRANSFER OF FUNDS)

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

#### OVERSEAS HUMANITARIAN, DISASTER, AND CIVIC AID

*For expenses relating to the Overseas Humanitarian, Disaster, and Civic Aid programs of the Department of Defense (consisting of the programs provided under*

sections 401, 402, 404, 407, 2557, and 2561 of title 10, United States Code), \$100,793,000, to remain available until September 30, 2027.

#### COOPERATIVE THREAT REDUCTION ACCOUNT

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

#### COUNTER-ISIS TRAIN AND EQUIP FUND

For the "Counter-Islamic State of Iraq and Syria Train and Equip Fund", \$357,516,000, to remain available until September 30, 2027: Provided, That such funds shall be available to the Secretary of Defense in coordination with the Secretary of State, to provide assistance, including training; equipment; logistics support, supplies, and services; stipends; infrastructure repair and renovation; construction for facility fortification and humane treatment; and sustainment, to foreign security forces, irregular forces, groups, or individuals participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria, and their affiliated or associated groups: Provided further, That amounts made available under this heading shall be available to provide assistance only for activities in a country designated by the Secretary of Defense, in coordination with the Secretary of State, as having a security mission to counter the Islamic State of Iraq and Syria, and following written notification to the congressional defense committees of such designation: Provided further, That the Secretary of Defense shall ensure that prior to providing assistance to elements of any forces or individuals, such elements or individuals are appropriately vetted, including at a minimum, assessing such elements for associations with terrorist groups or groups associated with the Government of Iran; and receiving commitments from such elements to promote respect for human rights and the rule of law: Provided further, That the Secretary of Defense may accept and retain contributions, including assistance in-kind, from foreign governments, including the Government of Iraq and other entities, to carry out assistance authorized under this heading: Provided further, That contributions of funds for the purposes provided herein from any foreign government or other entity may be credited to this Fund, to remain available until expended, and used for such purposes: Provided further, That the Secretary of Defense shall prioritize such contributions when providing any assistance for construction for facility fortification: Provided further, That the Secretary of Defense may waive a provision of law relating to the acquisition of items and support services or sections 40 and 40A of the Arms Export Control Act (22 U.S.C. 2780 and 2785) if the Secretary determines that such provision of law would prohibit, restrict, delay or otherwise limit the provision of such assistance and a notice of and justification for such waiver is submitted to the congressional defense committees, the Committees on Appropriations and Foreign Relations of the Senate and the Committees on Appropriations and Foreign Affairs of the House of Representatives: Provided further, That the United States may accept equipment procured using funds provided under this heading that was transferred to security forces, irregular forces, or groups participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria and returned by such forces or groups to the United States, and such equipment may be treated as stocks of the Department of Defense upon written notification to the congressional defense committees: Provided further, That equipment procured using funds provided under this heading, or under the heading, "Iraq Train and Equip Fund" in prior Acts, and not yet transferred to security forces, irregular forces, or groups participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria may be treated as stocks of the Department of Defense when determined by the Secretary to no longer be required for transfer to such forces or groups and upon written notification to the congressional defense committees: Provided further, That the Secretary of Defense shall provide quarterly reports to the congressional defense committees on the use of funds provided under this heading, including, but not limited to, the number of individuals trained, the nature and scope of support and sustainment provided to each group or individual, the area of operations for each group, and the contributions of other countries, groups, or individuals.

#### DEPARTMENT OF DEFENSE ACQUISITION WORKFORCE DEVELOPMENT ACCOUNT

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

### PROCUREMENT

#### Federal Funds

#### AIRCRAFT PROCUREMENT, ARMY

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

#### MISSILE PROCUREMENT, ARMY

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

#### PROCUREMENT OF WEAPONS AND TRACKED COMBAT VEHICLES, ARMY

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

#### PROCUREMENT OF AMMUNITION, ARMY

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

#### PROCUREMENT OF AMMUNITION, ARMY

For an additional amount for "Procurement of Ammunition, Army", \$125,100,000, to remain available until September 30, 2027, for necessary expenses related to the consequences of Hurricane Helene: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section

## PROCUREMENT OF AMMUNITION, ARMY—Continued

251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ] (Disaster Relief Supplemental Appropriations Act, 2025.)

## OTHER PROCUREMENT, ARMY

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

## AIRCRAFT PROCUREMENT, NAVY

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

## WEAPONS PROCUREMENT, NAVY

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

## PROCUREMENT OF AMMUNITION, NAVY AND MARINE CORPS

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

## SHIPBUILDING AND CONVERSION, NAVY

For expenses necessary for the construction, acquisition, or conversion of vessels as authorized by law, including armor and armament thereof, plant equipment, appliances, and machine tools and installation thereof in public and private plants; reserve plant and Government and contractor-owned equipment layaway; procurement of critical, long lead time components and designs for vessels to be constructed or converted in the future; and expansion of public and private plants, including land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title, \$20,840,224,000, to remain

available for obligation until September 30, 2030: Provided, That additional obligations may be incurred after September 30, 2030, for engineering services, tests, evaluations, and other such budgeted work that must be performed in the final stage of ship construction.

## OTHER PROCUREMENT, NAVY

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

## PROCUREMENT, MARINE CORPS

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

## AIRCRAFT PROCUREMENT, AIR FORCE

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

## MISSILE PROCUREMENT, AIR FORCE

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

## PROCUREMENT, SPACE FORCE

For construction, procurement, and modification of spacecraft, rockets, and related equipment, including spare parts and accessories therefor; ground handling equipment, and training devices; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein,



may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, \$3,393,637,000, to remain available for obligation until September 30, 2028.

#### PROCUREMENT, SPACE FORCE

■ For an additional amount for "Procurement, Space Force", \$37,994,000, to remain available until September 30, 2027, for necessary expenses related to the consequences of Typhoon Mawar: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

#### PROCUREMENT OF AMMUNITION, AIR FORCE

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

#### OTHER PROCUREMENT, AIR FORCE

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

#### OTHER PROCUREMENT, AIR FORCE

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

#### PROCUREMENT, DEFENSE-WIDE

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

#### DEFENSE PRODUCTION ACT PURCHASES

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

be obligated and expended by the Secretary of Defense as if delegated the necessary authorities conferred by the Defense Production Act of 1950.

#### CHEMICAL AGENTS AND MUNITIONS DESTRUCTION, DEFENSE

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

### RESEARCH, DEVELOPMENT, TEST, AND EVALUATION

#### Federal Funds

#### RESEARCH, DEVELOPMENT, TEST AND EVALUATION, ARMY

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

#### RESEARCH, DEVELOPMENT, TEST AND EVALUATION, ARMY

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

#### RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY

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

#### RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE

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

#### RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE

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

#### RESEARCH, DEVELOPMENT, TEST AND EVALUATION, SPACE FORCE

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

#### RESEARCH, DEVELOPMENT, TEST AND EVALUATION, DEFENSE-WIDE

For expenses of activities and agencies of the Department of Defense (other than the military departments), necessary for basic and applied scientific research, de-

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, DEFENSE-WIDE—Continued  
*velopment, test and evaluation; advanced research projects as may be designated and determined by the Secretary of Defense, pursuant to law; maintenance, rehabilitation, lease, and operation of facilities and equipment, \$33,921,939,000, to remain available for obligation until September 30, 2027.*

#### OPERATIONAL TEST AND EVALUATION, DEFENSE

*For expenses, not otherwise provided for, necessary for the independent activities of the Director, Operational Test and Evaluation, in the direction and supervision of operational test and evaluation, including initial operational test and evaluation which is conducted prior to, and in support of, production decisions; joint operational testing and evaluation; and administrative expenses in connection therewith, \$318,143,000, to remain available for obligation until September 30, 2027.*

### MILITARY CONSTRUCTION

#### Federal Funds

##### MILITARY CONSTRUCTION, ARMY

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

##### MILITARY CONSTRUCTION, NAVY AND MARINE CORPS

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

##### MILITARY CONSTRUCTION, NAVY AND MARINE CORPS

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

##### MILITARY CONSTRUCTION, AIR FORCE

*For acquisition, construction, installation, and equipment of temporary or permanent public works, military installations, facilities, and real property for the Air Force as currently authorized by law, \$3,721,473,000, to remain available until September 30, 2030: Provided, That, of such amount, not to exceed \$573,223,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Air Force determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.*

##### MILITARY CONSTRUCTION, AIR FORCE

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

##### MILITARY CONSTRUCTION, DEFENSE-WIDE

#### (INCLUDING TRANSFER OF FUNDS)

*For acquisition, construction, installation, and equipment of temporary or permanent public works, installations, facilities, and real property for activities and agencies of the Department of Defense (other than the military departments), as currently authorized by law, \$3,792,301,000, to remain available until September 30, 2030: Provided, That such amounts of this appropriation as may be determined by the Secretary of Defense may be transferred to such appropriations of the Department of Defense available for military construction or family housing as the Secretary may designate, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred: Provided further, That, of the amount, not to exceed \$211,001,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of Defense determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.*

##### NORTH ATLANTIC TREATY ORGANIZATION SECURITY INVESTMENT PROGRAM

*For the United States share of the cost of the North Atlantic Treaty Organization Security Investment Program for the acquisition and construction of military facilities and installations (including international military headquarters) and for related expenses for the collective defense of the North Atlantic Treaty Area as authorized by section 2806 of title 10, United States Code, and Military Construction Authorization Acts, \$481,832,000, to remain available until expended.*

##### MILITARY CONSTRUCTION, ARMY NATIONAL GUARD

*For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Army National Guard, and contributions therefor, as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, \$151,880,000, to remain available until September 30, 2030: Provided, That, of such amount, not to exceed \$13,580,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Director of the Army National Guard determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.*

##### MILITARY CONSTRUCTION, ARMY NATIONAL GUARD

**■**For an additional amount for "Military Construction, Army National Guard", \$21,000,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of Typhoon Mawar and severe storms in calendar year 2023: *Provided*, That not later than 60 days after enactment of this Act, the Director of the Army National Guard, or their designee, shall submit to the Committees on Appropriations of the House of Representatives and the Senate form 1391 for each specific project and an expenditure plan for funds provided under this heading in this Act: *Provided further*, That such funds may be obligated or expended for design and military construction projects not otherwise authorized by law: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency

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

#### MILITARY CONSTRUCTION, AIR NATIONAL GUARD

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Air National Guard, and contributions therefor, as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, \$188,646,000, to remain available until September 30, 2030: Provided, That, of such amount, not to exceed \$24,146,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Director of the Air National Guard determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.

#### MILITARY CONSTRUCTION, ARMY RESERVE

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Army Reserve as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, \$42,239,000, to remain available until September 30, 2030: Provided, That, of such amount, not to exceed \$6,013,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Chief of the Army Reserve determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.

#### MILITARY CONSTRUCTION, NAVY RESERVE

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the reserve components of the Navy and Marine Corps as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, \$2,255,000, to remain available until September 30, 2030: Provided, That, of the amount, not to exceed \$2,255,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Navy determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.

#### MILITARY CONSTRUCTION, AIR FORCE RESERVE

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Air Force Reserve as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, \$60,458,000, to remain available until September 30, 2030: Provided, That, of such amount, not to exceed \$270,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Chief of the Air Force Reserve determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.

#### DEPARTMENT OF DEFENSE BASE CLOSURE ACCOUNT

For deposit into the Department of Defense Base Closure Account, established by section 2906(a) of the Defense Base Closure and Realignment Act of 1990 (10 U.S.C. 2687 note), \$410,161,000, to remain available until expended.

### FAMILY HOUSING

#### Federal Funds

##### FAMILY HOUSING CONSTRUCTION, ARMY

For expenses of family housing for the Army for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, \$228,558,000, to remain available until September 30, 2030.

##### FAMILY HOUSING OPERATION AND MAINTENANCE, ARMY

For expenses of family housing for the Army for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, \$378,418,000.

##### FAMILY HOUSING CONSTRUCTION, NAVY AND MARINE CORPS

For expenses of family housing for the Navy and Marine Corps for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, \$177,597,000, to remain available until September 30, 2030.

##### FAMILY HOUSING CONSTRUCTION, NAVY AND MARINE CORPS

【For an additional amount for "Family Housing Construction, Navy and Marine Corps", \$27,399,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of Typhoon Mawar: Provided, That not later than 60 days after enactment of this Act, the Secretary of the Navy, or their designee, shall submit to the Committees on Appropriations of the House of Representatives and the Senate an expenditure plan for funds provided under this heading in this Act: Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

##### FAMILY HOUSING OPERATION AND MAINTENANCE, NAVY AND MARINE CORPS

For expenses of family housing for the Navy and Marine Corps for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, \$374,108,000.

##### FAMILY HOUSING OPERATION AND MAINTENANCE, NAVY AND MARINE CORPS

【For an additional amount for "Family Housing Operation and Maintenance, Navy and Marine Corps", \$102,168,000, to remain available until September 30, 2026, for necessary expenses related to the consequences of Typhoon Mawar: Provided, That not later than 60 days after enactment of this Act, the Secretary of the Navy, or their designee, shall submit to the Committees on Appropriations of the House of Representatives and the Senate an expenditure plan for funds provided under this heading in this Act: Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

##### FAMILY HOUSING CONSTRUCTION, AIR FORCE

For expenses of family housing for the Air Force for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, \$274,230,000, to remain available until September 30, 2030.

##### FAMILY HOUSING OPERATION AND MAINTENANCE, AIR FORCE

For expenses of family housing for the Air Force for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, \$359,765,000.

##### FAMILY HOUSING OPERATION AND MAINTENANCE, DEFENSE-WIDE

For expenses of family housing for the activities and agencies of the Department of Defense (other than the military departments) for operation and maintenance, leasing, and minor construction, as authorized by law, \$53,374,000.

##### DEPARTMENT OF DEFENSE FAMILY HOUSING IMPROVEMENT FUND

For the Department of Defense Family Housing Improvement Fund, \$8,315,000, to remain available until expended, for family housing initiatives undertaken pursuant to section 2883 of title 10, United States Code, providing alternative means of acquiring and improving military family housing and supporting facilities.

## DEPARTMENT OF DEFENSE MILITARY UNACCOMPANIED HOUSING IMPROVEMENT FUND

*For the Department of Defense Military Unaccompanied Housing Improvement Fund, \$497,000, to remain available until expended, for unaccompanied housing initiatives undertaken pursuant to section 2883 of title 10, United States Code, providing alternative means of acquiring and improving military unaccompanied housing and supporting facilities.*

## REVOLVING AND MANAGEMENT FUNDS

## Federal Funds

## NATIONAL DEFENSE STOCKPILE TRANSACTION FUND

*For the National Defense Stockpile Transaction Fund, \$5,700,000, to remain available until expended, for activities pursuant to the Strategic and Critical Materials Stock Piling Act (50 U.S.C. 98 et seq.).*

## DEFENSE WORKING CAPITAL FUNDS

*For the Defense Working Capital Funds, \$2,032,237,000.*

## ADMINISTRATIVE PROVISIONS

SEC. 101. *None of the funds made available in this title shall be expended for payments under a cost-plus-a-fixed-fee contract for construction, where cost estimates exceed \$25,000, to be performed within the United States, except Alaska, without the specific approval in writing of the Secretary of Defense setting forth the reasons therefor.*

SEC. 102. *Funds made available in this title for construction shall be available for hire of passenger motor vehicles.*

SEC. 103. *Funds made available in this title for construction may be used for advances to the Federal Highway Administration, Department of Transportation, for the construction of access roads as authorized by section 210 of title 23, United States Code, when projects authorized therein are certified as important to the national defense by the Secretary of Defense.*

SEC. 104. *None of the funds made available in this title may be used to begin construction of new bases in the United States for which specific appropriations have not been made.*

SEC. 105. *None of the funds made available in this title shall be used for purchase of land or land easements in excess of 100 percent of the value as determined by the Army Corps of Engineers or the Naval Facilities Engineering Command, except: (1) where there is a determination of value by a Federal court; (2) purchases negotiated by the Attorney General or the designee of the Attorney General; (3) where the estimated value is less than \$25,000; or (4) as otherwise determined by the Secretary of Defense to be in the public interest.*

SEC. 106. *None of the funds made available in this title shall be used to: (1) acquire land; (2) provide for site preparation; or (3) install utilities for any family housing, except housing for which funds have been made available in annual Acts making appropriations for military construction.*

SEC. 107. *None of the funds made available in this title for minor construction may be used to transfer or relocate any activity from one base or installation to another, without prior notification to the Committees on Appropriations of both Houses of Congress.*

SEC. 108. *None of the funds made available in this title may be used for the procurement of steel for any construction project or activity for which American steel producers, fabricators, and manufacturers have been denied the opportunity to compete for such steel procurement.*

SEC. 109. *None of the funds available to the Department of Defense for military construction or family housing during the current fiscal year may be used to pay real property taxes in any foreign nation.*

SEC. 110. *None of the funds made available in this title may be used to initiate a new installation overseas without prior notification to the Committees on Appropriations of both Houses of Congress.*

SEC. 111. *None of the funds made available in this title for military construction in the United States territories and possessions in the Pacific and on Kwajalein Atoll, or in countries bordering the Arabian Gulf, may be used to award any contract estimated by the Government to exceed \$1,000,000 to a foreign contractor: Provided, That this section shall not be applicable to contract awards for which the lowest responsive and responsible bid of a United States contractor exceeds the lowest re-*

*sponsive and responsible bid of a foreign contractor by greater than 20 percent: Provided further, That this section shall not apply to contract awards for military construction on Kwajalein Atoll for which the lowest responsive and responsible bid is submitted by a Marshallese contractor.*

SEC. 112. *Funds appropriated to the Department of Defense for construction in prior years shall be available for construction authorized for each such military department by the authorizations enacted into law during the current session of Congress.*

SEC. 113. *For military construction or family housing projects that are being completed with funds otherwise expired or lapsed for obligation, expired or lapsed funds may be used to pay the cost of associated supervision, inspection, overhead, engineering and design on those projects and on subsequent claims, if any.*

SEC. 114. *Notwithstanding any other provision of law, any funds made available to a military department or defense agency for the construction of military projects may be obligated for a military construction or family housing project or contract, or for any portion of such a project or contract, at any time before the end of the fourth fiscal year after the fiscal year for which funds for such project were made available, if the funds obligated for such project: (1) are obligated from funds available for military construction projects; and (2) do not exceed the amount appropriated for such project, plus any amount by which the cost of such project is increased pursuant to law: Provided, That funds may be obligated under this section at any time before the end of fiscal year 2027 for fiscal year 2017, 2018, 2019, and 2020 military construction projects for which project authorization has not lapsed or for which authorization is extended for fiscal year 2026 by a National Defense Authorization Act.*

## (INCLUDING TRANSFER OF FUNDS)

SEC. 115. *Subject to 30 days prior notification, or 14 days for a notification provided in an electronic medium pursuant to sections 480 and 2883 of title 10, United States Code, to the Committees on Appropriations of both Houses of Congress, such additional amounts as may be determined by the Secretary of Defense may be transferred to: (1) the Department of Defense Family Housing Improvement Fund from amounts appropriated for construction in "Family Housing" accounts, to be merged with and to be available for the same purposes and for the same period of time as amounts appropriated directly to the Fund; or (2) the Department of Defense Military Unaccompanied Housing Improvement Fund from amounts appropriated for construction of military unaccompanied housing in "Military Construction" accounts, to be merged with and to be available for the same purposes and for the same period of time as amounts appropriated directly to the Fund: Provided, That appropriations made available to the Funds shall be available to cover the costs, as defined in section 502(5) of the Congressional Budget Act of 1974, of direct loans or loan guarantees issued by the Department of Defense pursuant to the provisions of subchapter IV of chapter 169 of title 10, United States Code, pertaining to alternative means of acquiring and improving military family housing, military unaccompanied housing, and supporting facilities.*

## (INCLUDING TRANSFER OF FUNDS)

SEC. 116. *In addition to any other transfer authority available to the Department of Defense, amounts may be transferred from the Department of Defense Base Closure Account to the fund established by section 1013(d) of the Demonstration Cities and Metropolitan Development Act of 1966 (42 U.S.C. 3374) to pay for expenses associated with the Homeowners Assistance Program incurred under 42 U.S.C. 3374(a)(1)(A). Any amounts transferred shall be merged with and be available for the same purposes and for the same time period as the fund to which transferred.*

SEC. 117. *Notwithstanding any other provision of law, funds made available in this title for operation and maintenance of family housing shall be the exclusive source of funds for repair and maintenance of all family housing units, including general or flag officer quarters: Provided, That not more than \$35,000 per unit may be spent annually for the maintenance and repair of any general or flag officer quarters without 30 days prior notification, or 14 days for a notification provided in an electronic medium pursuant to sections 480 and 2883 of title 10, United States Code, to the Committees on Appropriations of both Houses of Congress, except that an after-the-fact notification shall be submitted if the limitation is exceeded solely due to costs associated with environmental remediation that could not be reasonably anticipated at the time of the budget submission.*

SEC. 118. *Amounts contained in the Ford Island Improvement Account established by subsection (h) of section 2814 of title 10, United States Code, are appropriated and shall be available until expended for the purposes specified in subsection (i)(1) of such section or until transferred pursuant to subsection (i)(3) of such section.*

## (INCLUDING TRANSFER OF FUNDS)

SEC. 119. *During the 5-year period after appropriations available in this Act to the Department of Defense for military construction and family housing operation and maintenance and construction have expired for obligation, upon a determination that such appropriations will not be necessary for the liquidation of obligations or*

for making authorized adjustments to such appropriations for obligations incurred during the period of availability of such appropriations, unobligated balances of such appropriations may be transferred into the appropriation "Foreign Currency Fluctuations, Construction, Defense", to be merged with and to be available for the same time period and for the same purposes as the appropriation to which transferred.

SEC. 120. For the purposes of this Act, the term "congressional defense committees" means the Committees on Armed Services of the House of Representatives and the Senate, the Subcommittee on Military Construction and Veterans Affairs of the Committee on Appropriations of the Senate, and the Subcommittee on Military Construction and Veterans Affairs of the Committee on Appropriations of the House of Representatives.

SEC. 121. Notwithstanding limitations in this and prior Acts on the obligation or expenditure of military construction appropriations for planning and design and construction of projects at Arlington National Cemetery, unobligated funds available to the Department of the Army for military construction projects may be obligated for access road projects at Arlington National Cemetery that have been authorized in accordance with section 210 of title 23, United States Code.

## TITLE VIII—GENERAL PROVISIONS

SEC. 8001. No part of any appropriation contained in this Act shall be used for publicity or propaganda purposes not authorized by the Congress.

SEC. 8002. During the current fiscal year, provisions of law prohibiting the payment of compensation to, or employment of, any person not a citizen of the United States shall not apply to personnel of the Department of Defense: Provided, That salary increases granted to direct and indirect hire foreign national employees of the Department of Defense funded by this Act shall not be at a rate in excess of the percentage increase authorized by law for civilian employees of the Department of Defense whose pay is computed under the provisions of section 5332 of title 5, United States Code, or at a rate in excess of the percentage increase provided by the appropriate host nation to its own employees, whichever is higher: Provided further, That this section shall not apply to Department of Defense foreign service national employees serving at United States diplomatic missions whose pay is set by the Department of State under the Foreign Service Act of 1980: Provided further, That the limitations of this provision shall not apply to foreign national employees of the Department of Defense in the Republic of Turkey.

SEC. 8003. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year, unless expressly so provided herein.

### (TRANSFER OF FUNDS)

SEC. 8004. Upon determination by the Secretary of Defense that such action is necessary in the national interest, the Secretary may, with the approval of the Director of the Office of Management and Budget, transfer not to exceed \$10,000,000,000 of working capital funds of the Department of Defense or funds made available in this Act to the Department of Defense for military functions (except military construction) between such appropriations or funds or any subdivision thereof, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred: Provided, That the Secretary of Defense shall notify the Congress promptly of all transfers made pursuant to this authority or any other authority in this Act: Provided further, That transfers among military personnel appropriations shall not be taken into account for purposes of the limitation on the amount of funds that may be transferred under this section.

SEC. 8005. (a) Not later than 60 days after the date of the enactment of this Act, the Department of Defense shall submit a report to the congressional defense committees to establish the baseline for application of reprogramming and transfer authorities for fiscal year 2026: Provided, That the report shall include—

- (1) a table for each appropriation with a separate column to display the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level;
- (2) a delineation in the table for each appropriation both by budget activity and program, project, and activity as detailed in the Budget Appendix; and
- (3) an identification of items of special congressional interest.

(b) Notwithstanding section 8004 of this Act, none of the funds provided in this Act shall be available for reprogramming or transfer until the report identified in subsection (a) is submitted to the congressional defense committees, unless the Secretary of Defense certifies in writing to the congressional defense committees that such reprogramming or transfer is necessary as an emergency requirement: Provided, That this subsection shall not apply to transfers from the following appropriations accounts:

- (1) "Environmental Restoration, Army";
- (2) "Environmental Restoration, Navy";
- (3) "Environmental Restoration, Air Force";
- (4) "Environmental Restoration, Defense-Wide";
- (5) "Environmental Restoration, Formerly Used Defense Sites";
- (6) "Shipbuilding and Conversion, Navy—Columbia Class Submarine (AP)" and "Shipbuilding and Conversion, Navy—Columbia Class Submarine", for transfers to the National Sea-Based Deterrence Fund, pursuant to section 2218a of title 10, United States Code; and
- (7) "Drug Interdiction and Counter-drug Activities, Defense".

### (TRANSFER OF FUNDS)

SEC. 8006. During the current fiscal year, cash balances in working capital funds of the Department of Defense established pursuant to section 2208 of title 10, United States Code, may be maintained in only such amounts as are necessary at any time for cash disbursements to be made from such funds: Provided, That transfers may be made between such funds: Provided further, That transfers may be made between working capital funds and the "Foreign Currency Fluctuations, Defense" appropriation and the "Operation and Maintenance" appropriation accounts in such amounts as may be determined by the Secretary of Defense, with the approval of the Director of the Office of Management and Budget, except that such transfers may not be made unless the Secretary of Defense has notified the Congress of the proposed transfer: Provided further, That except in amounts equal to the amounts appropriated to working capital funds in this Act, no obligations may be made against a working capital fund to procure or increase the value of war reserve material inventory, unless the Secretary of Defense has notified the Congress prior to any such obligation.

SEC. 8007. Within the funds appropriated for the operation and maintenance of the Armed Forces, funds are hereby appropriated pursuant to section 401 of title 10, United States Code, for humanitarian and civic assistance costs under chapter 20 of title 10, United States Code: Provided, That such funds may also be obligated for humanitarian and civic assistance costs incidental to authorized operations and pursuant to authority granted in section 401 of title 10, United States Code, and these obligations shall be reported as required by section 401(d) of title 10, United States Code: Provided further, That funds available for operation and maintenance shall be available for providing humanitarian and similar assistance by using Civic Action Teams in the Trust Territories of the Pacific Islands and freely associated states of Micronesia, pursuant to the Compact of Free Association as authorized by Public Law 99–239: Provided further, That upon a determination by the Under Secretary of Defense for Personnel and Readiness that such action is beneficial for graduate medical education programs conducted at Defense Health Agency medical facilities located in Hawaii, the Under Secretary of Defense for Personnel and Readiness may authorize the provision of medical services at such facilities and transportation to such facilities, on a nonreimbursable basis, for civilian patients from American Samoa, the Commonwealth of the Northern Mariana Islands, the Marshall Islands, the Federated States of Micronesia, Palau, and Guam.

### (TRANSFER OF FUNDS)

SEC. 8008. (a) Funds appropriated in title III of this Act for the Department of Defense Pilot Mentor-Protege Program may be transferred to any other appropriation contained in this Act solely for the purpose of implementing a Mentor-Protege Program developmental assistance agreement pursuant to section 4902 of title 10, United States Code, under the authority of this provision or any other transfer authority contained in this Act.

(b) The Secretary of Defense shall include with the budget justification documents in support of the budget for fiscal year 2027 (as submitted to Congress pursuant to section 1105 of title 31, United States Code) a description of each transfer under this section that occurred during the last fiscal year before the fiscal year in which such budget is submitted.

SEC. 8009. None of the funds in this Act may be available for the purchase by the Department of Defense (and its departments and agencies) of welded shipboard anchor and mooring chain unless the anchor and mooring chain are manufactured in the United States from components which are substantially manufactured in the United States: Provided, That for the purpose of this section, the term "manufactured" shall include cutting, heat treating, quality control, testing of chain and welding (including the forging and shot blasting process): Provided further, That for the purpose of this section substantially all of the components of anchor and mooring chain shall be considered to be produced or manufactured in the United States if the aggregate cost of the components produced or manufactured in the United States exceeds the aggregate cost of the components produced or manufactured outside the United States: Provided further, That when adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis, the Secretary of the Service responsible for the procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of

the House of Representatives and the Senate that such an acquisition must be made in order to acquire capability for national security purposes.

SEC. 8010. (a) Notwithstanding any other provision of law, the Secretary of the Air Force may convey at no cost to the Air Force, without consideration, to Indian tribes located in the States of Nevada, Idaho, North Dakota, South Dakota, Montana, Oregon, Minnesota, and Washington relocatable military housing units located at Grand Forks Air Force Base, Malmstrom Air Force Base, Mountain Home Air Force Base, Ellsworth Air Force Base, and Minot Air Force Base that are excess to the needs of the Air Force.

(b) The Secretary of the Air Force shall convey, at no cost to the Air Force, military housing units under subsection (a) in accordance with the request for such units that are submitted to the Secretary by the Operation Walking Shield Program on behalf of Indian tribes located in the States of Nevada, Idaho, North Dakota, South Dakota, Montana, Oregon, Minnesota, and Washington. Any such conveyance shall be subject to the condition that the housing units shall be removed within a reasonable period of time, as determined by the Secretary.

(c) The Operation Walking Shield Program shall resolve any conflicts among requests of Indian tribes for housing units under subsection (a) before submitting requests to the Secretary of the Air Force under subsection (b).

(d) In this section, the term "Indian tribe" means any recognized Indian tribe included on the current list published by the Secretary of the Interior under section 104 of the Federally Recognized Indian Tribe Act of 1994 (Public Law 103-454; 108 Stat. 4792; 25 U.S.C. 5131).

SEC. 8011. Funds appropriated by this Act for the Defense Media Activity shall not be used for any national or international political or psychological activities.

SEC. 8012. Except when acting in a technical advisory capacity, no member of a Board of Directors, Trustees, Overseers, Advisory Group, Special Issues Panel, Visiting Committee, or any similar entity of a defense federally funded research and development center (FFRDC), or any entity that contracts with the Federal government to manage or operate one or more FFRDCs, or any paid consultant to a defense FFRDC shall receive funds appropriated by this Act as compensation for services as a member of such entity: Provided, That a member of any such entity shall be allowed travel expenses and per diem as authorized under the Federal Joint Travel Regulations, when engaged in the performance of membership duties: Provided further, That except when acting in a technical advisory capacity, no paid consultant shall receive funds appropriated by this Act as compensation by more than one FFRDC in a calendar year.

SEC. 8013. For the purposes of this Act, the term "congressional defense committees" means the Armed Services Committee of the House of Representatives, the Armed Services Committee of the Senate, the Subcommittee on Defense of the Committee on Appropriations of the House of Representatives, and the Subcommittee on Defense of the Committee on Appropriations of the Senate.

SEC. 8014. For the purposes of this Act, the term "congressional intelligence committees" means the Permanent Select Committee on Intelligence of the House of Representatives, the Select Committee on Intelligence of the Senate, the Subcommittee on Defense of the Committee on Appropriations of the House of Representatives, and the Subcommittee on Defense of the Committee on Appropriations of the Senate.

SEC. 8015. During the current fiscal year, the Department of Defense may acquire the modification, depot maintenance and repair of aircraft, vehicles and vessels as well as the production of components and other Defense-related articles, through competition between Department of Defense depot maintenance activities and private firms: Provided, That the Senior Acquisition Executive of the military department or Defense Agency concerned, with power of delegation, shall certify that successful bids include comparable estimates of all direct and indirect costs for both public and private bids: Provided further, That Office of Management and Budget Circular A-76 shall not apply to competitions conducted under this section.

SEC. 8016. (a) None of the funds appropriated in this Act may be expended by an entity of the Department of Defense unless the entity, in expending the funds, complies with the Buy American Act. For purposes of this subsection, the term "Buy American Act" means chapter 83 of title 41, United States Code.

(b) If the Secretary of Defense determines that a person has been convicted of intentionally affixing a label bearing a "Made in America" inscription to any product sold in or shipped to the United States that is not made in America, the Secretary shall determine, in accordance with section 4658 of title 10, United States Code, whether the person should be debarred from contracting with the Department of Defense.

(c) In the case of any equipment or products purchased with appropriations provided under this Act, it is the sense of the Congress that any entity of the Department of Defense, in expending the appropriation, purchase only American-made equipment and products, provided that American-made equipment and products are cost-competitive, quality competitive, and available in a timely fashion.

SEC. 8017. None of the funds appropriated or made available in this Act shall be used to procure carbon, alloy, or armor steel plate for use in any Government-owned facility or property under the control of the Department of Defense which were not melted and rolled in the United States or Canada: Provided, That these procurement restrictions shall apply to any and all Federal Supply Class 9515, American Society of Testing and Materials (ASTM) or American Iron and Steel Institute (AISI) specifications of carbon, alloy or armor steel plate: Provided further, That the Secretary of the military department responsible for the procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate that adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis and that such an acquisition must be made in order to acquire capability for national security purposes: Provided further, That these restrictions shall not apply to contracts which are in being as of the date of the enactment of this Act.

SEC. 8018. (a)(1) If the Secretary of Defense, after consultation with the United States Trade Representative, determines that a foreign country which is party to an agreement described in paragraph (2) has violated the terms of the agreement by discriminating against certain types of products produced in the United States that are covered by the agreement, the Secretary of Defense shall rescind the Secretary's blanket waiver of the Buy American Act with respect to such types of products produced in that foreign country.

(2) An agreement referred to in paragraph (1) is any reciprocal defense procurement memorandum of understanding, between the United States and a foreign country pursuant to which the Secretary of Defense has prospectively waived the Buy American Act for certain products in that country.

(b) For purposes of this section, the term "Buy American Act" means chapter 83 of title 41, United States Code.

SEC. 8019. None of the funds appropriated by this Act may be used for the procurement of ball and roller bearings other than those produced by a domestic source and of domestic origin: Provided, That the Secretary of the military department responsible for such procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate, that adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis and that such an acquisition must be made in order to acquire capability for national security purposes: Provided further, That this restriction shall not apply to the purchase of "commercial products", as defined by section 103 of title 41, United States Code, except that the restriction shall apply to ball or roller bearings purchased as end items.

SEC. 8020. None of the funds in this Act may be used to purchase any supercomputer which is not manufactured in the United States, unless the Secretary of Defense certifies to the congressional defense committees that such an acquisition must be made in order to acquire capability for national security purposes that is not available from United States manufacturers.

SEC. 8021. None of the funds made available in this Act, or any subsequent Act making appropriations for the Department of Defense, may be used for the purchase or manufacture of a flag of the United States unless such flags are treated as covered items under section 4862(b) of title 10, United States Code.

SEC. 8022. During the current fiscal year, amounts contained in the Department of Defense Overseas Military Facility Investment Recovery Account shall be available until expended for the payments specified by section 2687a(b)(2) of title 10, United States Code.

SEC. 8023. During the current fiscal year, appropriations which are available to the Department of Defense for operation and maintenance may be used to purchase items having an investment item unit cost of not more than \$350,000: Provided, That upon determination by the Secretary of Defense that such action is necessary to meet the operational requirements of a Commander of a Combatant Command engaged in a named contingency operation overseas, such funds may be used to purchase items having an investment item unit cost of not more than \$500,000.

SEC. 8024. Up to \$16,809,000 of the funds appropriated under the heading "Operation and Maintenance, Navy" may be made available for the Asia Pacific Regional Initiative Program for the purpose of enabling the United States Indo-Pacific Command to execute Theater Security Cooperation activities such as humanitarian assistance, and payment of incremental and personnel costs of training and exercising with foreign security forces: Provided, That funds made available for this purpose may be used, notwithstanding any other funding authorities for humanitarian assistance, security assistance or combined exercise expenses: Provided further, That funds may not be obligated to provide assistance to any foreign country that is otherwise prohibited from receiving such type of assistance under any other provision of law.

SEC. 8025. None of the funds appropriated by this Act for programs of the Central Intelligence Agency shall remain available for obligation beyond the current fiscal year, except for funds appropriated for the Reserve for Contingencies, which shall

remain available until September 30, 2027: Provided, That funds appropriated, transferred, or otherwise credited to the Central Intelligence Agency Central Services Working Capital Fund during this or any prior or subsequent fiscal year shall remain available until expended: Provided further, That any funds appropriated or transferred to the Central Intelligence Agency for advanced research and development acquisition, for agent operations, and for covert action programs authorized by the President under section 503 of the National Security Act of 1947 (50 U.S.C. 3093) shall remain available until September 30, 2027: Provided further, That any funds appropriated or transferred to the Central Intelligence Agency for the construction, improvement, or alteration of facilities, including leased facilities, to be used primarily by personnel of the intelligence community, shall remain available until September 30, 2028.

SEC. 8026. None of the funds appropriated or otherwise made available in this Act may be obligated or expended for assistance to the Democratic People's Republic of Korea unless specifically appropriated for that purpose: Provided, That this restriction shall not apply to any activities incidental to the Defense POW/MIA Accounting Agency mission to recover and identify the remains of United States Armed Forces personnel from the Democratic People's Republic of Korea.

SEC. 8027. Notwithstanding any other provision in this Act, the Small Business Innovation Research program and the Small Business Technology Transfer program set-asides shall be taken proportionally from all programs, projects, or activities to the extent they contribute to the extramural budget.

SEC. 8028. None of the funds available to the Department of Defense under this Act shall be obligated or expended to pay a contractor under a contract with the Department of Defense for costs of any amount paid by the contractor to an employee when—

- (1) such costs are for a bonus or otherwise in excess of the normal salary paid by the contractor to the employee; and
- (2) such bonus is part of restructuring costs associated with a business combination.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8029. During the current fiscal year, no more than \$30,000,000 of appropriations made in this Act under the heading "Operation and Maintenance, Defense-Wide" may be transferred to appropriations available for the pay of military personnel, to be merged with, and to be available for the same time period as the appropriations to which transferred, to be used in support of such personnel in connection with support and services for eligible organizations and activities outside the Department of Defense pursuant to section 2012 of title 10, United States Code: Provided, That upon a determination that all or part of the funds transferred are not necessary for the purposes provided herein, such amounts may be transferred back and merged with funds in this appropriation: Provided further, That the transfer authority provided under this provision is in addition to any other transfer authority provided in this Act.

SEC. 8030. (a) Notwithstanding any other provision of law, the Chief of the National Guard Bureau may permit the use of equipment of the National Guard Distance Learning Project by any person or entity on a space-available, reimbursable basis. The Chief of the National Guard Bureau shall establish the amount of reimbursement for such use on a case-by-case basis.

(b) Amounts collected under subsection (a) shall be credited to funds available for the National Guard Distance Learning Project and be available to defray the costs associated with the use of equipment of the project under that subsection. Such funds shall be available for such purposes without fiscal year limitation.

SEC. 8031. None of the funds appropriated in title IV of this Act may be used to procure end-items for delivery to military forces for operational training, operational use, or inventory requirements: Provided, That this restriction does not apply to end-items used in development, prototyping in accordance with an approved test strategy, and test activities preceding and leading to acceptance for operational use: Provided further, That this restriction does not apply to programs funded within the National Intelligence Program: Provided further, That the Secretary of Defense may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate that it is in the national security interest to do so.

SEC. 8032. Notwithstanding section 12310(b) of title 10, United States Code, a servicemember who is a member of the National Guard serving on full-time National Guard duty under section 502(f) of title 32, United States Code, may perform duties in support of the ground-based elements of the National Ballistic Missile Defense System.

SEC. 8033. None of the funds provided in this Act may be used to transfer to any nongovernmental entity ammunition held by the Department of Defense that has a center-fire cartridge and a United States military nomenclature designation of "armor penetrator", "armor piercing (AP)", "armor piercing incendiary (API)", or "armor-piercing incendiary tracer (API-T)", except to an entity performing demilitarization

services for the Department of Defense under a contract that requires the entity to demonstrate to the satisfaction of the Department of Defense that armor piercing projectiles are either: (1) rendered incapable of reuse by the demilitarization process; or (2) used to manufacture ammunition pursuant to a contract with the Department of Defense or the manufacture of ammunition for export pursuant to a License for Permanent Export of Unclassified Military Articles issued by the Department of State.

SEC. 8034. Notwithstanding any other provision of law, the Chief of the National Guard Bureau, or their designee, may waive payment of all or part of the consideration that otherwise would be required under section 2667 of title 10, United States Code, in the case of a lease of personal property for a period not in excess of 1 year to any organization specified in section 508(d) of title 32, United States Code, or any other youth, social, or fraternal nonprofit organization as may be approved by the Chief of the National Guard Bureau, or their designee, on a case-by-case basis.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8035. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Army", \$218,015,597 shall remain available until expended: Provided, That, notwithstanding any other provision of law, the Secretary of Defense is authorized to transfer such funds to other activities of the Federal Government: Provided further, That the Secretary of Defense is authorized to enter into and carry out contracts for the acquisition of real property, construction, personal services, and operations related to projects carrying out the purposes of this section: Provided further, That contracts entered into under the authority of this section may provide for such indemnification as the Secretary determines to be necessary: Provided further, That projects authorized by this section shall comply with applicable Federal, State, and local law to the maximum extent consistent with the national security, as determined by the Secretary of Defense.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8036. During the current fiscal year, not to exceed \$11,000,000 from each of the appropriations made in title II of this Act for "Operation and Maintenance, Army", "Operation and Maintenance, Navy", and "Operation and Maintenance, Air Force" may be transferred by the military department concerned to its central fund established for Fisher Houses and Suites pursuant to section 2493(d) of title 10, United States Code.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8037. Of the amounts appropriated in this Act under the headings "Procurement, Defense-Wide" and "Research, Development, Test and Evaluation, Defense-Wide", \$500,000,000 shall be for the Israeli Cooperative Programs: Provided, That of this amount, \$60,000,000 shall be for the Secretary of Defense to provide to the Government of Israel for the procurement of the Iron Dome defense system to counter short-range rocket threats, subject to the U.S.-Israel Iron Dome Procurement Agreement, as amended; \$127,000,000 shall be for the Short Range Ballistic Missile Defense (SRBMD) program, including cruise missile defense research and development under the SRBMD program; \$40,000,000 shall be for co-production activities of SRBMD systems in the United States and in Israel to meet Israel's defense requirements consistent with each nation's laws, regulations, and procedures, subject to the U.S.-Israeli co-production agreement for SRBMD, as amended; \$100,000,000 shall be for an upper-tier component to the Israeli Missile Defense Architecture, of which \$100,000,000 shall be for co-production activities of Arrow 3 Upper Tier systems in the United States and in Israel to meet Israel's defense requirements consistent with each nation's laws, regulations, and procedures, subject to the U.S.-Israeli co-production agreement for Arrow 3 Upper Tier, as amended; and \$173,000,000 shall be for the Arrow System Improvement Program including development of a long range, ground and airborne, detection suite: Provided further, That the transfer authority provided under this section is in addition to any other transfer authority contained in this Act.

SEC. 8038. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for intelligence activities and intelligence-related activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 3094) until the enactment of the Intelligence Authorization Act for Fiscal Year 2026.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8039. The Secretary of Defense may transfer funds from any available Department of the Navy appropriation to any available Navy ship construction appropriation for the purpose of liquidating necessary changes resulting from inflation, market fluctuations, or rate adjustments for any ship construction program appropriated in law: Provided, That the Secretary may transfer not to exceed \$40,000,000 under the authority provided by this section: Provided further, That the Secretary may not transfer any funds until 30 days after the proposed transfer has been reported to the Committees on Appropriations of the House of Representatives and the Senate, unless a response from the Committees is received sooner: Provided further, That any funds transferred pursuant to this section shall retain the same period of avail-



ability as when originally appropriated: Provided further, That the transfer authority provided under this section is in addition to any other transfer authority contained elsewhere in this Act: Provided further, That the transfer authority provided by this section expires on September 30, 2030.

SEC. 8040. None of the funds provided in this Act shall be available for integration of foreign intelligence information unless the information has been lawfully collected and processed during the conduct of authorized foreign intelligence activities: Provided, That information pertaining to United States persons shall only be handled in accordance with protections provided in the Fourth Amendment of the United States Constitution as implemented through Executive Order No. 12333.

SEC. 8041. None of the funds appropriated by this Act for programs of the Office of the Director of National Intelligence shall remain available for obligation beyond the current fiscal year, except for funds appropriated for research and technology, which shall remain available until September 30, 2027.

SEC. 8042. For purposes of section 1553(b) of title 31, United States Code, any subdivision of appropriations made in this Act under the heading "Shipbuilding and Conversion, Navy" shall be considered to be for the same purpose as any subdivision under the heading "Shipbuilding and Conversion, Navy" appropriations in any prior fiscal year, and the 1 percent limitation shall apply to the total amount of the appropriation.

SEC. 8043. (a) None of the funds appropriated or otherwise made available by this Act may be expended for any Federal contract for an amount in excess of \$1,000,000, unless the contractor agrees not to—

(1) enter into any agreement with any of its employees or independent contractors that requires, as a condition of employment, that the employee or independent contractor agree to resolve through arbitration any claim under title VII of the Civil Rights Act of 1964 or any tort related to or arising out of sexual assault or harassment, including assault and battery, intentional infliction of emotional distress, false imprisonment, or negligent hiring, supervision, or retention; or

(2) take any action to enforce any provision of an existing agreement with an employee or independent contractor that mandates that the employee or independent contractor resolve through arbitration any claim under title VII of the Civil Rights Act of 1964 or any tort related to or arising out of sexual assault or harassment, including assault and battery, intentional infliction of emotional distress, false imprisonment, or negligent hiring, supervision, or retention.

(b) None of the funds appropriated or otherwise made available by this Act may be expended for any Federal contract unless the contractor certifies that it requires each covered subcontractor to agree not to enter into, and not to take any action to enforce any provision of, any agreement as described in paragraphs (1) and (2) of subsection (a), with respect to any employee or independent contractor performing work related to such subcontract. For purposes of this subsection, a "covered subcontractor" is an entity that has a subcontract in excess of \$1,000,000 on a contract subject to subsection (a).

(c) The prohibitions in this section do not apply with respect to a contractor's or subcontractor's agreements with employees or independent contractors that may not be enforced in a court of the United States.

(d) The Secretary of Defense may waive the application of subsection (a) or (b) to a particular contractor or subcontractor for the purposes of a particular contract or subcontract if the Secretary or the Deputy Secretary personally determines that the waiver is necessary to avoid harm to national security interests of the United States, and that the term of the contract or subcontract is not longer than necessary to avoid such harm. The determination shall set forth with specificity the grounds for the waiver and for the contract or subcontract term selected, and shall state any alternatives considered in lieu of a waiver and the reasons each such alternative would not avoid harm to national security interests of the United States. The Secretary of Defense shall transmit to Congress, and simultaneously make public, any determination under this subsection not less than 15 business days before the contract or subcontract addressed in the determination may be awarded.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8044. From within the funds appropriated for operation and maintenance for the Defense Health Program in this Act, up to \$165,000,000, shall be available for transfer to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund in accordance with the provisions of section 1704 of the National Defense Authorization Act for Fiscal Year 2010, Public Law 111-84: Provided, That for purposes of section 1704(b), the facility operations funded are operations of the integrated Captain James A. Lovell Federal Health Care Center, consisting of the North Chicago Veterans Affairs Medical Center, the Navy Ambulatory Care Center, and supporting facilities designated as a combined Federal medical facility as described by section 706 of Public Law 110-417: Provided further, That additional funds may be transferred from funds appropriated for operation and maintenance for the Defense Health Program to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration

Fund upon written notification by the Secretary of Defense to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 8045. Notwithstanding price or other limitations applicable to the purchase of passenger carrying vehicles, appropriations available to the Department of Defense may be used for the purchase of: (1) heavy and light armored vehicles for the physical security of personnel or for force protection purposes up to a limit of \$450,000 per vehicle; and (2) passenger motor vehicles up to a limit of \$75,000 per vehicle for use by military and civilian employees of the Department of Defense in the United States Central Command area of responsibility.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8046. Upon a determination by the Director of National Intelligence that such action is necessary and in the national interest, the Director may, with the approval of the Director of the Office of Management and Budget, transfer not to exceed \$1,500,000,000 of the funds made available in this Act for the National Intelligence Program.

SEC. 8047. Of the amounts appropriated in this Act for "Shipbuilding and Conversion, Navy", \$45,000,000, to remain available for obligation until September 30, 2030, may be used for the purchase of two used sealift vessels for the National Defense Reserve Fleet, established under section 11 of the Merchant Ship Sales Act of 1946 (46 U.S.C. 57100): Provided, That such amounts are available for reimbursements to the Ready Reserve Force, Maritime Administration account of the United States Department of Transportation for programs, projects, activities, and expenses related to the National Defense Reserve Fleet: Provided further, That notwithstanding section 2218 of title 10, United States Code, none of these funds shall be transferred to the National Defense Sealift Fund for execution.

SEC. 8048. None of the funds made available by this Act may be used by the National Security Agency to—

(1) conduct an acquisition pursuant to section 702 of the Foreign Intelligence Surveillance Act of 1978 for the purpose of targeting a United States person; or

(2) acquire, monitor, or store the contents (as such term is defined in section 2510(8) of title 18, United States Code) of any electronic communication of a United States person from a provider of electronic communication services to the public pursuant to section 501 of the Foreign Intelligence Surveillance Act of 1978.

SEC. 8049. Of the amounts appropriated in this Act for "Operation and Maintenance, Navy", \$785,052,000, to remain available until expended, may be used for any purposes related to the National Defense Reserve Fleet established under section 11 of the Merchant Ship Sales Act of 1946 (46 U.S.C. 57100): Provided, That such amounts are available for reimbursements to the Ready Reserve Force, Maritime Administration account of the United States Department of Transportation for programs, projects, activities, and expenses related to the National Defense Reserve Fleet.

SEC. 8050. (a) None of the funds provided in this Act for the TAO Fleet Oiler program shall be used to award a new contract that provides for the acquisition of the following components unless those components are manufactured in the United States: Auxiliary equipment (including pumps) for shipboard services; propulsion equipment (including engines, reduction gears, and propellers); shipboard cranes; spreaders for shipboard cranes; and anchor chains, specifically for the seventh and subsequent ships of the fleet.

(b) None of the funds provided in this Act for the FFG(X) Frigate program shall be used to award a new contract that provides for the acquisition of the following components unless those components are manufactured in the United States: Air circuit breakers; gyrocompasses; electronic navigation chart systems; steering controls; pumps; propulsion and machinery control systems; totally enclosed lifeboats; auxiliary equipment pumps; shipboard cranes; auxiliary chill water systems; and propulsion propellers: Provided, That the Secretary of the Navy shall incorporate United States manufactured propulsion engines and propulsion reduction gears into the FFG(X) Frigate program beginning not later than with the eleventh ship of the program.

SEC. 8051. None of the funds provided in this Act for requirements development, performance specification development, concept design and development, ship configuration development, systems engineering, naval architecture, marine engineering, operations research analysis, industry studies, preliminary design, development of the Detailed Design and Construction Request for Proposals solicitation package, or related activities for the T-ARC(X) Cable Laying and Repair Ship or the T-AGOS(X) Oceanographic Surveillance Ship may be used to award a new contract for such activities unless these contracts include specifications that all auxiliary equipment, including pumps and propulsion shafts, are manufactured in the United States.

SEC. 8052. None of the funds made available by this Act may be used for Government Travel Charge Card expenses by military or civilian personnel of the Depart-



ment of Defense for gaming, or for entertainment that includes topless or nude entertainers or participants, as prohibited by Department of Defense FMR, Volume 9, Chapter 3 and Department of Defense Instruction 1015.10 (enclosure 3, 14a and 14b).

SEC. 8053. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network is designed to block access to pornography websites.

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

SEC. 8054. None of the funds provided for, or otherwise made available, in this or any other Act, may be obligated or expended by the Secretary of Defense to provide motorized vehicles, aviation platforms, munitions other than small arms and munitions appropriate for customary ceremonial honors, operational military units, or operational military platforms if the Secretary determines that providing such units, platforms, or equipment would undermine the readiness of such units, platforms, or equipment.

SEC. 8055. Amounts appropriated under titles II, III, and IV of this Act may be used for expenses for the agile research, development, test and evaluation, procurement, production, modification, and operation and maintenance for software and digital technology programs.

SEC. 8056. During the current fiscal year, the Department of Defense is authorized to incur obligations of not to exceed \$350,000,000 for purposes specified in section 2350j(c) of title 10, United States Code, in anticipation of receipt of contributions, only from the Government of Kuwait, under that section: Provided, That, such contributions shall, upon receipt, be credited to the appropriations or fund which incurred such obligations.

SEC. 8057. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$1,233,808,000, to remain available until September 30, 2027, shall be available for International Security Cooperation Programs and other programs to provide support and assistance to foreign security forces or other groups or individuals to conduct, support or facilitate counterterrorism, crisis response, or building partner capacity programs: Provided further, That the Secretary of Defense shall provide quarterly reports to the Committees on Appropriations of the House of Representatives and the Senate on the use and status of funds made available in this section.

SEC. 8058. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$192,298,000, to remain available until September 30, 2027, shall be available to reimburse countries other than Pakistan under section 1226 of the National Defense Authorization Act for Fiscal Year 2016 (22 U.S.C. 2151 note), for enhanced border security, of which not less than \$75,000,000 shall be for Jordan: Provided further, That the Secretary of Defense shall provide quarterly reports to the Committees on Appropriations of the House of Representatives and the Senate on the use and status of funds made available in this section.

SEC. 8059. None of the funds made available by this Act for excess defense articles, assistance under section 333 of title 10, United States Code, or peacekeeping operations for the countries designated annually to be in violation of the standards of the Child Soldiers Prevention Act of 2008 (Public Law 110–457; 22 U.S.C. 2370c–1) may be used to support any military training or operation that includes child soldiers, as defined by the Child Soldiers Prevention Act of 2008, unless such assistance is otherwise permitted under section 404 of the Child Soldiers Prevention Act of 2008.

SEC. 8060. Equipment procured using funds provided in prior Acts under the heading "Counterterrorism Partnerships Fund" for the program authorized by section 1209 of the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 (Public Law 113–291), or under the heading "Iraq Train and Equip Fund" for the program authorized by section 1236 of such Act, and not yet transferred to authorized recipients may be transferred to foreign security forces, irregular forces, groups, or individuals, authorized to receive assistance using amounts provided under the heading "Counter-ISIS Train and Equip Fund" in this Act.

SEC. 8061. (a) Neither the President nor his designee may allocate any amounts that are made available for any fiscal year under section 102(b)(2) of the CHIPS Act of 2022 if there is in effect an Act making or continuing appropriations for part of a fiscal year for the Department of Defense: Provided, That in any fiscal year, the matter preceding this proviso shall not apply to the allocation, apportionment, or allotment of amounts for continuing administration of programs allocated using funds transferred from the CHIPS for America Defense Fund, which may be allocated pursuant to the transfer authority in section 102(b)(1) of the CHIPS Act of 2022.

(b) The Secretary of Defense may reallocate funds allocated pursuant to section 102(b)(3) of the CHIPS Act of 2022, subject to the terms and conditions contained in the provisos in section 8004 of this Act.

(c) Concurrent with the annual budget submission of the President for fiscal year 2027, the Secretary of Defense shall submit to the Committees on Appropriations of the House of Representatives and the Senate proposed allocations by account and by program, project, or activity, with detailed justifications, for amounts made available under section 102(b)(2) of the CHIPS Act of 2022 for fiscal year 2027.

SEC. 8062. The Secretary of Defense may obligate funds made available in this Act for procurement or for research, development, test and evaluation for the F-35 Joint Strike Fighter to modify up to nine F-35 aircraft, including up to three F-35 aircraft of each variant, to a test configuration: Provided, That the Secretary of Defense shall, with the concurrence of the Secretary of the Air Force and the Secretary of the Navy, notify the congressional defense committees not fewer than 30 days prior to obligating funds under this section.

SEC. 8063. The Secretary of Defense may use up to \$650,000,000 of the amounts appropriated or otherwise made available in this Act to the Department of Defense for the rapid acquisition and deployment of supplies and associated support services pursuant to section 3601 of title 10, United States Code, but only for the purposes specified in clauses (i), (ii), (iii), and (iv) of subsection (c)(3)(B) of such section and subject to the applicable limits specified in clauses (i), (ii), and (iii) of such subsection and, in the case of clause (iv) of such subsection, subject to a limit of \$50,000,000, or for the purposes specified in section 229 of the National Defense Authorization Act for Fiscal Year 2024 (Public Law 118–31) and subject to a limit of \$100,000,000: Provided, That the Secretary of Defense shall notify the congressional defense committees promptly of all uses of this authority.

SEC. 8064. None of the funds made available by this Act may be used to support any activity conducted by, or associated with, the Wuhan Institute of Virology.

SEC. 8065. None of the funds made available by this Act may be used to fund any work to be performed by EcoHealth Alliance, Inc. in China on research supported by the government of China unless the Secretary of Defense determines that a waiver to such prohibition is in the national security interests of the United States and, not later than 14 days after granting such a waiver, submits to the congressional defense committees a detailed justification for the waiver, including—

- (1) an identification of the Department of Defense entity obligating or expending the funds;
- (2) an identification of the amount of such funds;
- (3) an identification of the intended purpose of such funds;
- (4) an identification of the recipient or prospective recipient of such funds (including any third-party entity recipient, as applicable);
- (5) an explanation for how the waiver is in the national security interests of the United States; and
- (6) any other information the Secretary determines appropriate.

SEC. 8066. None of the funds made available by this Act may be used in contravention of section 525 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 (Public Law 117–263).

SEC. 8067. None of the funds appropriated or otherwise made available by this Act may be made available to remove a Chinese military company from the list required by section 1260H of the National Defense Authorization Act for Fiscal Year 2021 (Public Law 116–283), except in accordance with subsection (b)(3) of such section and 15 days following written notification to the congressional defense committees.

SEC. 8068. Funds appropriated in title III of this Act may be used for multiyear procurement contracts for Standard Missile–3 (SM–3).

SEC. 8069. There is hereby established in the Treasury of the United States a fund to be known as the Defense Health Program Nonrecurring Expenses Transformational Fund (the Fund): Provided, That unobligated balances of expired discretionary funds appropriated for this or any succeeding fiscal year from the General Fund of the Treasury to the Department of Defense for the Defense Health Program account by this or any other Act may be transferred (not later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated) into the Fund: Provided further, That amounts deposited in the Fund shall be available until expended: Provided further, That, in addition to any other funds available for such purposes, amounts in the Fund shall be available, subject to approval by the Office of Management and Budget, for facilities infrastructure improvements, including maintenance, at Department of Defense medical treatment facilities; for information technology systems improvements and sustainment of the military health system; and to offset shortfalls in the Department of Defense Private Sector Care/TRICARE program: Provided further, That amounts in the Fund may be obligated only after the Committees on Appropriations of both Houses of Congress are notified at least 15 days in advance of the planned use of such funds.

SEC. 8070. From amounts appropriated or otherwise made available by title II of this Act under the heading "Operation and Maintenance, Air Force", the Secretary of Defense may reimburse the Federated States of Micronesia in an amount not to exceed \$34,000,000 for land acquisition costs for defense sites in Yap.

SEC. 8071. Funds available to the Department of Defense for operation and maintenance may be used, notwithstanding any other provision of law, for advance payments for contract services for accessing a virtual computing environment for information technology: Provided, That such advance payments may only be made for contracts with an overall period of performance that does not exceed one year.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8072. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$1,000,000,000, to remain available until September 30, 2027, may be used for replacement of defense articles and for reimbursement of defense services provided to or identified for provision to Taiwan: Provided, That such funds may be transferred to appropriations made available under titles II, III, IV, and V of this Act for replacement, through new procurement or repair of existing unserviceable equipment, of defense articles from the stocks of the Department of Defense, and for reimbursement for defense services of the Department of Defense and military education and training, provided to the government of Taiwan or to foreign countries that have provided support to Taiwan at the request of the United States: Provided further, That funds transferred pursuant to this section shall be merged with and available for the same purposes and for the same time period as the appropriations to which the funds are transferred: Provided further, That the Secretary of Defense shall notify the congressional defense committees of the details of such transfers not less than 15 days before any such transfer: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back and merged with this appropriation: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided in this Act.

SEC. 8073. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide," \$1,000,000,000, to remain available until September 30, 2027, may be used for the Taiwan Security Cooperation Initiative.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8074. Notwithstanding any other provision of this Act, amounts appropriated in titles III and IV of this Act aligned to a P-1 or R-1 program, project, or activity within a designated agile funding budget activity (as designated in the Military Departments' Congressional Justification Budget Materials) may be reprogrammed within or transferred between any other P-1 or R-1 program, project, or activity located within the same designated agile funding budget activity: Provided, That not less than 15 days prior to any transfer or reprogramming pursuant to this section, the Secretary of the Service concerned shall notify the congressional defense com-

mittees of the details of such transfer or reprogramming if such transfer or reprogramming results in a cumulative transfer or reprogramming of greater than \$50,000,000 for a procurement program, project, or activity, or \$25,000,000 for a research, development, test and evaluation program, project, or activity: Provided further, That the transfer authority provided under this section is in addition to any other transfer authority provided in this Act.

SEC. 8075. (a) **IN GENERAL.** There are hereby appropriated for each of fiscal years 2026 through 2028, out of any money in the Treasury not otherwise appropriated, for any period during which continuing or full-year appropriations for such fiscal years are not in effect—

(1) such sums as are necessary to provide pay and allowances to members of the Armed Forces (as defined in section 101(a)(4) of title 10, United States Code), including reserve components thereof, who perform active service during such period;

(2) such sums as are necessary to provide pay and allowances to the civilian personnel of the Department of Defense (and the Department of Homeland Security in the case of the Coast Guard) whom the Secretary concerned determines are providing support to members of the Armed Forces described in paragraph (1); and

(3) such sums as are necessary to provide pay and allowances to contractors of the Department of Defense (and the Department of Homeland Security in the case of the Coast Guard) whom the Secretary concerned determines are providing support to members of the Armed Forces described in paragraph (1).

(b) **SECRETARY CONCERNED DEFINED.** For purposes of subsection (a), the term "Secretary concerned" means:

(1) the Secretary of Defense with respect to matters concerning the Department of Defense; and

(2) the Secretary of Homeland Security with respect to matters concerning the Coast Guard.

(c) **TERMINATION.** Appropriations and funds made available by subsection (a) for a particular fiscal year shall be available until whichever of the following first occurs during such fiscal year:

(1) the enactment into law of an appropriation (including a continuing appropriation) for any purpose for which amounts are made available in subsection (a);

(2) the enactment into law of the applicable regular or continuing appropriations resolution or other Act without any appropriation for such purpose; or

(3) September 30 of the applicable fiscal year.

(d) **ACCOUNTING.** Expenditures made pursuant to subsection (a) for a particular fiscal year shall be charged on a final basis to the applicable appropriation, fund, or authorization for such fiscal year whenever a bill in which such applicable appropriation, fund, or authorization is contained is enacted into law.

## DEPARTMENT OF EDUCATION

### OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

#### Federal Funds

#### EDUCATION STABILIZATION FUND

#### Program and Financing (in millions of dollars)

Identification code 091-0251-0-1-501	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	73,737	18,146	.....
3020 Outlays (gross) .....	-55,517	-18,146	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-74	.....	.....
3050 Unpaid obligations, end of year .....	18,146	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	73,737	18,146	.....
3200 Obligated balance, end of year .....	18,146	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	6,267	1,262	.....
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	49,250	16,884	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	55,517	18,146	.....

#### EDUCATION FOR THE DISADVANTAGED

For carrying out part A of title I of the Elementary and Secondary Education Act of 1965 (referred to in this Act as "ESEA"), \$18,406,802,000, of which \$7,565,625,000 shall become available on July 1, 2026, and shall remain available through September 30, 2027, and of which \$10,841,177,000 shall become available on October 1, 2026, and shall remain available through September 30, 2027, for academic year 2026-2027: Provided, That \$6,459,401,000 shall be for basic grants under section 1124 of the ESEA: Provided further, That up to \$5,000,000 of these funds shall be available to the Secretary of Education (referred to in this title as "Secretary") on October 1, 2025, to obtain annually updated local educational agency-level census poverty data from the Bureau of the Census: Provided further, That \$1,362,301,000 shall be for concentration grants under section 1124A of the ESEA: Provided further, That \$5,292,550,000 shall be for targeted grants under section 1125 of the ESEA: Provided further, That \$5,292,550,000 shall be for education finance incentive grants under section 1125A of the ESEA.

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

#### Program and Financing (in millions of dollars)

Identification code 091-0900-0-1-501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants to local educational agencies .....	18,408	18,407	18,407
0002 State agency programs: Migrants .....	376	.....	.....
0003 State agency programs: Neglected, delinquent, and at risk children and youth .....	49	.....	.....
0004 Special programs for migrant students .....	52	.....	.....
0006 Comprehensive literacy development grants .....	202	.....	.....
0007 Innovative approaches to literacy .....	30	.....	.....
0008 Undistributed .....	.....	701	.....
0900 Total new obligations, unexpired accounts .....	19,117	19,108	18,407
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	199	191	191
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	200	191	191
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8,267	8,267	7,566
Advance appropriations, discretionary:			
1170 Advance appropriation .....	10,841	10,841	10,841

1900 Budget authority (total) .....	19,108	19,108	18,407
1930 Total budgetary resources available .....	19,308	19,299	18,598
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	191	191	191

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	16,250	16,434	14,713
3010 New obligations, unexpired accounts .....	19,117	19,108	18,407
3020 Outlays (gross) .....	-18,911	-20,829	-20,121
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-21	.....	.....
3050 Unpaid obligations, end of year .....	16,434	14,713	12,999
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	16,250	16,434	14,713
3200 Obligated balance, end of year .....	16,434	14,713	12,999

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	19,108	19,108	18,407
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4,733	7,918	7,890
4011 Outlays from discretionary balances .....	14,178	12,911	12,231
4020 Outlays, gross (total) .....	18,911	20,829	20,121
4180 Budget authority, net (total) .....	19,108	19,108	18,407
4190 Outlays, net (total) .....	18,911	20,829	20,121

#### SUMMARY OF PROGRAM LEVEL

(in millions of dollars)

	2024-2025 Academic Year	2025-2026 Academic Year	2026-2027 Academic Year
New Budget Authority .....	\$8,267	\$8,267	\$7,566
Advance appropriation .....	10,841	10,841	10,841
Total program level .....	\$19,108	\$19,108	\$18,407
Change in advance appropriation from the previous year .....	0	0	0

*Grants to local educational agencies.*—Funds are allocated via formula for programs that provide academic support to help students in high-poverty schools meet challenging State standards. States assess annually all students in certain grades in at least English language arts, mathematics, and science; develop systems to differentiate among schools on the basis of performance on those assessments and other indicators; provide parents with information on the performance of their child's school; and ensure the development and implementation of support and improvement plans for the lowest-performing schools.

#### Object Classification (in millions of dollars)

Identification code 091-0900-0-1-501	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	5	.....	.....
25.2 Other services from non-Federal sources .....	13	.....	.....
25.3 Other goods and services from Federal sources .....	.....	5	5
25.7 Operation and maintenance of equipment .....	6	.....	.....
41.0 Grants, subsidies, and contributions .....	19,093	18,402	18,402
92.0 Undistributed .....	.....	701	.....
99.9 Total new obligations, unexpired accounts .....	19,117	19,108	18,407

#### IMPACT AID

*For carrying out programs of financial assistance to federally affected schools authorized by title VII of the ESEA, \$1,625,151,000, of which \$1,474,000,000 shall be for basic support payments under section 7003(b), \$48,316,000 shall be for payments for children with disabilities under section 7003(d), \$19,000,000 shall be for construction under section 7007(a), \$79,000,000 shall be for Federal property payments under section 7002, and \$4,835,000, to remain available until expended, shall be for facilities maintenance under section 7008: Provided, That for purposes of computing the amount of a payment for an eligible local educational agency under section 7003(a) for school year 2025-2026, children enrolled in a school of such agency that would otherwise be eligible for payment under section 7003(a)(1)(B) of such Act, but due to the deployment of both parents or legal guardians, or a*

## IMPACT AID—Continued

parent or legal guardian having sole custody of such children, or due to the death of a military parent or legal guardian while on active duty (so long as such children reside on Federal property as described in section 7003(a)(1)(B)), are no longer eligible under such section, shall be considered as eligible students under such section, provided such students remain in average daily attendance at a school in the same local educational agency they attended prior to their change in eligibility status.

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

## Program and Financing (in millions of dollars)

Identification code 091-0102-0-1-501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Basic support payments .....	1,474	1,474	1,474
0002 Payments for children with disabilities .....	48	48	48
0091 Direct program activities, subtotal .....	1,522	1,522	1,522
0101 Facilities maintenance .....		5	5
0201 Construction .....	38	19	19
0301 Payments for Federal property .....	79	79	79
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,639	1,625	1,625
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	27	13	16
1021 Recoveries of prior year unpaid obligations .....		3	
1070 Unobligated balance (total) .....	27	16	16
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,625	1,625	1,625
1930 Total budgetary resources available .....	1,652	1,641	1,641
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	13	16	16
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	302	48	50
3010 New obligations, unexpired accounts .....	1,639	1,625	1,625
3011 Obligations ("upward adjustments"), expired accounts .....	275		
3020 Outlays (gross) .....	-1,891	-1,620	-1,656
3040 Recoveries of prior year unpaid obligations, unexpired .....		-3	
3041 Recoveries of prior year unpaid obligations, expired .....	-277		
3050 Unpaid obligations, end of year .....	48	50	19
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	302	48	50
3200 Obligated balance, end of year .....	48	50	19
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,625	1,625	1,625
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,611	1,606	1,606
4011 Outlays from discretionary balances .....	280	14	50
4020 Outlays, gross (total) .....	1,891	1,620	1,656
4180 Budget authority, net (total) .....	1,625	1,625	1,625
4190 Outlays, net (total) .....	1,891	1,620	1,656

Impact Aid helps to replace the lost local revenue that would otherwise be available to educate federally connected children. The presence of certain students living on Federal property, such as students who are military dependents or who reside on Indian lands, can place a financial burden on local educational agencies (LEAs) that educate them. The property on which the children live and their parents work is exempt from local property taxes, limiting LEAs' access to a central source of revenue used by most communities to finance education.

**Basic support payments.**—Payments will be made on behalf of approximately 600,000 federally connected students enrolled in approximately 930 LEAs to assist them in meeting their operation and maintenance costs. Average per-student payments will be approximately \$2,500.

**Payments for children with disabilities.**—Payments in addition to those provided under the Individuals with Disabilities Education Act (IDEA) will be provided on behalf of approximately 51,000 federally connected

students with disabilities in approximately 800 LEAs. Average per-student payments will be approximately \$950.

**Facilities maintenance.**—Funds will be used to provide emergency repairs for school facilities that serve military dependents and are owned by the Department of Education. Funds will also be used to transfer the facilities to LEAs.

**Construction.**—Formula payments will be provided to approximately 170 local educational agencies with large proportions of federally connected students. Payments will be made on behalf of about 95,000 students who are military dependents or who reside on Indian lands.

**Payments for Federal property.**—Payments will be made to approximately 200 local educational agencies in which real property owned by the Federal Government represents 10 percent or more of the assessed value of real property in the local educational agency.

## SCHOOL IMPROVEMENT PROGRAMS

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

## Program and Financing (in millions of dollars)

Identification code 091-1000-0-1-501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Supporting effective instruction State grants .....	2,200		
0002 21st century community learning centers .....	1,330		
0003 State assessments .....	399	369	
0004 Education for homeless children and youths .....	129		
0005 Native Hawaiians education .....	46		
0006 Alaska Native education .....	44		
0007 Training and advisory services .....	7		
0008 Rural education .....	220		
0010 Comprehensive centers .....	50		
0011 Pooled evaluation .....	8		
0012 Student support and academic enrichment .....	1,376		
0013 Undistributed .....		5,407	
0900 Total new obligations, unexpired accounts .....	5,809	5,776	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	96	62	62
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	96		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4,095	4,095	
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,681	1,681	1,681
1900 Budget authority (total) .....	5,776	5,776	1,681
1930 Total budgetary resources available .....	5,872	5,838	1,743
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	62	62	1,743
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9,235	9,036	8,543
3010 New obligations, unexpired accounts .....	5,809	5,776	
3020 Outlays (gross) .....	-5,973	-6,269	-6,186
3041 Recoveries of prior year unpaid obligations, expired .....	-35		
3050 Unpaid obligations, end of year .....	9,036	8,543	2,357
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9,235	9,036	8,543
3200 Obligated balance, end of year .....	9,036	8,543	2,357
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5,776	5,776	1,681
Outlays, gross:			
4010 Outlays from new discretionary authority .....	659	82	
4011 Outlays from discretionary balances .....	5,259	6,152	6,186
4020 Outlays, gross (total) .....	5,918	6,234	6,186
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	55	35	
4180 Budget authority, net (total) .....	5,776	5,776	1,681
4190 Outlays, net (total) .....	5,973	6,269	6,186

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	5,776	5,776	1,681
Outlays .....	5,973	6,269	6,186
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			319
Outlays .....			319
Total:			
Budget Authority .....	5,776	5,776	2,000
Outlays .....	5,973	6,269	6,505

**Object Classification** (in millions of dollars)

Identification code 091–1000–0–1–501	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	7		
25.2 Other services from non-Federal sources .....	30		
25.3 Other goods and services from Federal sources .....	3		
25.7 Operation and maintenance of equipment .....	2		
41.0 Grants, subsidies, and contributions .....	5,768	369	
92.0 Undistributed .....		5,407	
99.0 Direct obligations .....	5,810	5,776	
99.5 Adjustment for rounding .....	-1		
99.9 Total new obligations, unexpired accounts .....	5,809	5,776	

**SCHOOL IMPROVEMENT PROGRAMS**  
(Legislative proposal, not subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 091–1000–2–1–501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0014 K-12 Simplified Funding .....			319
0900 Total new obligations, unexpired accounts (object class 41.0) .....			319
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
Appropriation .....			319
1900 Budget authority (total) .....			319
1930 Total budgetary resources available .....			319
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			319
3020 Outlays (gross) .....			-319
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			319
Outlays, gross:			
4010 Outlays from new discretionary authority .....			319
4180 Budget authority, net (total) .....			319
4190 Outlays, net (total) .....			319

K-12 Simplified Funding Program (SFP). Funds support State and local activities authorized under the consolidated predecessor programs and could be targeted, for example, on increasing educational options for students within and across schools, strengthening instruction in core academic subjects, and promoting patriotic education.

**SAFE SCHOOLS AND CITIZENSHIP EDUCATION**

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

**Program and Financing** (in millions of dollars)

Identification code 091–0203–0–1–501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 School safety national activities .....	360		
0002 Full-service community schools .....	150		

0003 Promise neighborhoods .....	87		
0004 Undistributed .....		457	
0500 Direct program activities, subtotal .....	597	457	
0900 Total new obligations, unexpired accounts .....	597	457	

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	561	622	822
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	562	622	822
Budget authority:			
Appropriations, discretionary:			
Appropriation .....	457	457	
Advance appropriations, discretionary:			
Advance appropriation .....	200	200	200
1900 Budget authority (total) .....	657	657	200
1930 Total budgetary resources available .....	1,219	1,279	1,022
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	622	822	1,022

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	640	729	811
3010 New obligations, unexpired accounts .....	597	457	
3020 Outlays (gross) .....	-507	-375	-574
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	729	811	237
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	640	729	811
3200 Obligated balance, end of year .....	729	811	237

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	657	657	200
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	10	
4011 Outlays from discretionary balances .....	504	365	574
4020 Outlays, gross (total) .....	507	375	574
4180 Budget authority, net (total) .....	657	657	200
4190 Outlays, net (total) .....	507	375	574

**Object Classification** (in millions of dollars)

Identification code 091–0203–0–1–501	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.3 Personnel compensation: Other than full-time permanent .....	1	1	
12.1 Civilian personnel benefits .....	1	1	
25.2 Other services from non-Federal sources .....	13		
25.7 Operation and maintenance of equipment .....	1		
41.0 Grants, subsidies, and contributions .....	581		
92.0 Undistributed .....		455	
99.0 Direct obligations .....	597	457	
99.9 Total new obligations, unexpired accounts .....	597	457	

**Employment Summary**

Identification code 091–0203–0–1–501	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	13	13	

**INDIAN EDUCATION**

For expenses necessary to carry out, to the extent not otherwise provided, title VI, part A of the ESEA, \$194,746,000, of which \$72,000,000 shall be for subpart 2 of part A of title VI and \$12,365,000 shall be for subpart 3 of part A of title VI: Provided, That the 5 percent limitation in sections 6115(d), 6121(e), and 6133(g) of the ESEA on the use of funds for administrative purposes shall apply only to direct administrative costs: Provided further, That grants awarded under sections 6132 and 6133 of the ESEA with funds provided under this heading may be for a period of up to 5 years.

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

**INDIAN EDUCATION—Continued**  
**Program and Financing** (in millions of dollars)

Identification code 091–0101–0–1–501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants to local educational agencies .....	111	111	111
0002 Special programs for Indian children .....	72	72	72
0003 National activities .....	12	12	12
0900 Total new obligations, unexpired accounts .....	195	195	195
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	195	195	195
1900 Budget authority (total) .....	195	195	195
1930 Total budgetary resources available .....	195	195	195
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	278	267	195
3010 New obligations, unexpired accounts .....	195	195	195
3020 Outlays (gross) .....	-193	-267	-196
3041 Recoveries of prior year unpaid obligations, expired .....	-13		
3050 Unpaid obligations, end of year .....	267	195	194
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	278	267	195
3200 Obligated balance, end of year .....	267	195	194
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	195	195	195
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	10	10
4011 Outlays from discretionary balances .....	182	257	186
4020 Outlays, gross (total) .....	188	267	196
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	5		
4180 Budget authority, net (total) .....	195	195	195
4190 Outlays, net (total) .....	193	267	196

The Indian Education programs support the efforts of local educational agencies (LEAs), Tribes, and Indian organizations to improve teaching and learning for the Nation's American Indian and Alaska Native children.

*Grants to local educational agencies.*—Formula grants support LEAs in their efforts to enhance and supplement elementary and secondary school programs that serve Indian students, with the goal of ensuring that such programs assist participating students in meeting the same academic standards as all other students.

*Special programs for Indian children.*—Funds support awards under the Demonstration Grants authority including for Native Youth Community Projects and teacher retention, as well as professional development grants for teacher retention projects and training Native American teachers and administrators for employment in school districts that serve a high proportion of Indian students.

*National activities.*—Funds support research, evaluation, data collection, and related activities, grants for Native language immersion schools and programs, Native American language resource centers, and grants to Tribes to create Tribal educational agencies and to expand the capacity of existing Tribal educational agencies through education administrative planning, development, and coordination.

**Object Classification** (in millions of dollars)

Identification code 091–0101–0–1–501	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	3	3	3
25.7 Operation and maintenance of equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	191	191	191
99.9 Total new obligations, unexpired accounts .....	195	195	195

**OFFICE OF INNOVATION AND IMPROVEMENT**

**Federal Funds**

**INNOVATION AND IMPROVEMENT**

*For carrying out activities authorized by part C of title IV of the ESEA, \$500,000,000: Provided, That section 4303(d)(3)(A)(i) of the ESEA shall not apply to these funds: Provided further, That of these funds, the Secretary shall use not less than \$60,000,000 to carry out section 4304 of the ESEA, not more than \$140,000,000 to carry out section 4305(b) of the ESEA, from which the amount necessary for continuation grants may be available for obligation through March 31, 2027, and not more than \$16,000,000 to carry out the activities in section 4305(a)(3) of the ESEA: Provided further, That, notwithstanding section 4303(c)(1) of the ESEA, a State Entity receiving a grant under section 4303 may reserve up to 10 percent of funds to carry out the activities in section 4303(b)(2), up to 5 percent for administrative costs, and up to 5 percent to award subgrants, for a period of not more than 1 year, to developers for activities related to preparing applications to authorized public chartering authorities to operate charter schools: Provided further, That, notwithstanding section 4304(k)(2)(C) of the ESEA, in making awards under section 4304(k), the Secretary may pay a Federal share of up to 100 percent of the cost of establishing or enhancing, and administering, a per-pupil facilities aid program for each of the first two fiscal years for which the program receives.*

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

**Program and Financing** (in millions of dollars)

Identification code 091–0204–0–1–501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Education innovation and research .....	284		
0002 Teacher and school leader incentive fund .....	60		
0003 American history and civics .....	23		
0004 Supporting effective educator development (SEED) .....	90		
0005 Charter schools .....	546		500
0006 Magnet schools .....	139		
0007 Ready to learn programming .....	31		
0008 Arts in education .....	36		
0009 Javits gifted and talented education .....	17		
0010 Statewide family engagement centers .....	20		
0012 Congressionally directed spending .....	88		
0013 Undistributed .....		1,115	
0799 Total direct obligations .....	1,334	1,115	500
0801 DC schools/SOAR Act .....	53	53	53
0900 Total new obligations, unexpired accounts .....	1,387	1,168	553
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	421	290	290
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,203	1,115	500
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	53	53	53
1900 Budget authority (total) .....	1,256	1,168	553
1930 Total budgetary resources available .....	1,677	1,458	843
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	290	290	290
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,251	3,348	2,667
3010 New obligations, unexpired accounts .....	1,387	1,168	553
3020 Outlays (gross) .....	-1,159	-1,849	-1,364
3041 Recoveries of prior year unpaid obligations, expired .....	-131		
3050 Unpaid obligations, end of year .....	3,348	2,667	1,856
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3,251	3,348	2,667
3200 Obligated balance, end of year .....	3,348	2,667	1,856
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,256	1,168	553
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4	75	63
4011 Outlays from discretionary balances .....	1,155	1,774	1,301
4020 Outlays, gross (total) .....	1,159	1,849	1,364
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-53		

4033	Non-Federal sources .....	-53	-53
4040	Offsets against gross budget authority and outlays (total) ....	-53	-53
4070	Budget authority, net (discretionary) .....	1,203	1,115
4080	Outlays, net (discretionary) .....	1,106	1,796
4180	Budget authority, net (total) .....	1,203	1,115
4190	Outlays, net (total) .....	1,106	1,796

**Charter schools.**—Funds would support competitive grants for the opening of new charter schools and the replication and expansion of high-quality charter schools. Funds would also support technical assistance and information dissemination activities and competitive grants to improve charter schools' access to facilities.

#### Object Classification (in millions of dollars)

Identification code 091–0204–0–1–501	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....	21		
25.7 Operation and maintenance of equipment .....	1		
41.0 Grants, subsidies, and contributions .....	1,312		500
92.0 Undistributed .....		1,115	
99.0 Direct obligations .....	1,334	1,115	500
99.0 Reimbursable obligations .....	53	53	53
99.9 Total new obligations, unexpired accounts .....	1,387	1,168	553

## OFFICE OF ENGLISH LANGUAGE ACQUISITION

### Federal Funds

#### ENGLISH LANGUAGE ACQUISITION

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

#### Program and Financing (in millions of dollars)

Identification code 091–1300–0–1–501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 English language acquisition grants .....	893		
0002 Undistributed .....		890	
0900 Total new obligations, unexpired accounts .....	893	890	
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	17	14	14
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	890	890	
1930 Total budgetary resources available .....	907	904	14
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	14	14	14
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,442	1,416	1,356
3010 New obligations, unexpired accounts .....	893	890	
3020 Outlays (gross) .....	-912	-950	-1,000
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	1,416	1,356	356
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1,442	1,416	1,356
3200 Obligated balance, end of year .....	1,416	1,356	356
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	890	890	
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	12	9	
4011 Outlays from discretionary balances .....	900	941	1,000
4020 Outlays, gross (total) .....	912	950	1,000
4180 Budget authority, net (total) .....	890	890	
4190 Outlays, net (total) .....	912	950	1,000

#### Object Classification (in millions of dollars)

Identification code 091–1300–0–1–501	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....	5		
25.7 Operation and maintenance of equipment .....	1		
41.0 Grants, subsidies, and contributions .....	887		
92.0 Undistributed .....		890	
99.0 Direct obligations .....	893	890	
99.9 Total new obligations, unexpired accounts .....	893	890	

## OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES

### Federal Funds

#### SPECIAL EDUCATION

For carrying out the Individuals with Disabilities Education Act (IDEA) and the Special Olympics Sport and Empowerment Act of 2004, \$15,467,264,000, of which \$6,147,881,000 shall become available on July 1, 2026, and shall remain available through September 30, 2027, and of which \$9,283,383,000 shall become available on October 1, 2026, and shall remain available through September 30, 2027, for academic year 2026–2027: Provided, That the amount for section 611(b)(2) of the IDEA shall be equal to the lesser of the amount available for that activity during fiscal year 2025, increased by the amount of inflation as specified in section 619(d)(2)(B) of the IDEA, or the percent change in the funds appropriated under section 611(i) of the IDEA, but not less than the amount for that activity during fiscal year 2025: Provided further, That the Secretary shall, without regard to section 611(d) of the IDEA, distribute to all other States (as that term is defined in section 611(g)(2)), subject to the third proviso, any amount by which a State's allocation under section 611, from funds appropriated under this heading, is reduced under section 612(a)(18)(B), according to the following: 85 percent on the basis of the States' relative populations of children aged 3 through 21 who are of the same age as children with disabilities for whom the State ensures the availability of a free appropriate public education under this part, and 15 percent to States on the basis of the States' relative populations of those children who are living in poverty: Provided further, That the Secretary may not distribute any funds under the previous proviso to any State whose reduction in allocation from funds appropriated under this heading made funds available for such a distribution: Provided further, That the States shall allocate such funds distributed under the second proviso to local educational agencies in accordance with section 611(f): Provided further, That the amount by which a State's allocation under section 611(d) of the IDEA is reduced under section 612(a)(18)(B) and the amounts distributed to States under the previous provisos in fiscal year 2012 or any subsequent year shall not be considered in calculating the awards under section 611(d) for fiscal year 2013 or for any subsequent fiscal years: Provided further, That, notwithstanding the provision in section 612(a)(18)(B) regarding the fiscal year in which a State's allocation under section 611(d) is reduced for failure to comply with the requirement of section 612(a)(18)(A), the Secretary may apply the reduction specified in section 612(a)(18)(B) over a period of consecutive fiscal years, not to exceed 5, until the entire reduction is applied: Provided further, That the Secretary may, in any fiscal year in which a State's allocation under section 611 is reduced in accordance with section 612(a)(18)(B), reduce the amount a State may reserve under section 611(e)(1) by an amount that bears the same relation to the maximum amount described in that paragraph as the reduction under section 612(a)(18)(B) bears to the total allocation the State would have received in that fiscal year under section 611(d) in the absence of the reduction: Provided further, That the Secretary shall either reduce the allocation of funds under section 611 for any fiscal year following the fiscal year for which the State fails to comply with the requirement of section 612(a)(18)(A) as authorized by section 612(a)(18)(B), or seek to recover funds under section 452 of the General Education Provisions Act (20 U.S.C. 1234a): Provided further, That the funds reserved under 611(c) of the IDEA may be used to provide technical assistance to States to improve the capacity of the States to meet the data collection requirements of sections 616 and 618 and to administer and carry out other services and activities to improve data collection, coordination, quality, and use under parts B and C of the IDEA: Provided further, That States may use funds reserved for other State-level activities under sections 611(e)(2) and 619(f) of the IDEA to make subgrants to local educational agencies, institutions of higher education, other public agencies, and private non-profit organizations to carry out activities authorized by those sections: Provided further, That, notwithstanding section 643(e)(2)(A) of the IDEA, if 5 or fewer States

## SPECIAL EDUCATION—Continued

apply for grants pursuant to section 643(e) of such Act, the Secretary shall provide a grant to each State in an amount equal to the maximum amount described in section 643(e)(2)(B) of such Act: Provided further, That if more than 5 States apply for grants pursuant to section 643(e) of the IDEA, the Secretary shall award funds to those States on the basis of the States' relative populations of infants and toddlers except that no such State shall receive a grant in excess of the amount described in section 643(e)(2)(B) of such Act: Provided further, That States may use funds allotted under section 643(c) of the IDEA to make subgrants to local educational agencies, institutions of higher education, other public agencies, and private non-profit organizations to carry out activities authorized by section 638 of IDEA: Provided further, That, notwithstanding section 638 of the IDEA, a State may use funds it receives under section 633 of the IDEA to offer continued early intervention services to a child who previously received services under part C of the IDEA from age 3 until the beginning of the school year following the child's third birthday with parental consent and without regard to the procedures in section 635(c) of the IDEA: Provided further, That, notwithstanding section 638 of the IDEA, a State may use funds appropriated under Part C of the IDEA to conduct child find, public awareness, and referral activities for an individual who is expected to become a parent of an infant with a disability (as that term is defined in section 632(5)), as established by medical or other records: Provided further, That any State electing to use funds under the preceding proviso shall ensure that, as soon as possible but not later than 45 days after the child's birth, it completes the referral and eligibility process under this part for that child: Provided further, That, if a State's allocation under section 611 of the IDEA in the current fiscal year is increased in accordance with section 611(d)(3) of the IDEA, States may reserve funds for activities described in sections 611(e)(2)(B) and (C) of the IDEA without regard to the limitation in section 611(e)(2)(A) of the IDEA: Provided further, That any State receiving funds under section 611 of the IDEA shall ensure that the total amount allocated under section 611(f) of the IDEA in the current fiscal year is not less than the total amount allocated under that section in the preceding fiscal year.

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

## Program and Financing (in millions of dollars)

Identification code 091-0300-0-1-501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants to States .....	14,213	14,213	14,891
0002 Preschool grants .....	420	420	.....
0003 Grants for infants and families .....	540	540	540
0004 Undistributed .....	.....	258	.....
0091 Subtotal, State grants .....	15,173	15,431	15,431
0101 State personnel development .....	39	.....	.....
0102 Technical assistance and dissemination .....	39	.....	.....
0103 Personnel preparation .....	115	.....	.....
0104 Parent information centers .....	33	.....	.....
0105 Educational technology, media, and materials .....	31	.....	.....
0191 Subtotal, National activities .....	257	.....	.....
0201 Special Olympics education program .....	36	36	36
0900 Total new obligations, unexpired accounts .....	15,466	15,467	15,467
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	6,183	6,184	6,184
Advance appropriations, discretionary:			
1170 Advance appropriation .....	9,283	9,283	9,283
1900 Budget authority (total) .....	15,466	15,467	15,467
1930 Total budgetary resources available .....	15,466	15,467	15,467
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13,528	12,683	18,229
3010 New obligations, unexpired accounts .....	15,466	15,467	15,467
3020 Outlays (gross) .....	-16,273	-9,921	-14,142
3041 Recoveries of prior year unpaid obligations, expired .....	-38	.....	.....
3050 Unpaid obligations, end of year .....	12,683	18,229	19,554
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13,528	12,683	18,229
3200 Obligated balance, end of year .....	12,683	18,229	19,554
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15,466	15,467	15,467

Outlays, gross:			
4010 Outlays from new discretionary authority .....	4,278	309	309
4011 Outlays from discretionary balances .....	11,300	9,612	13,833
4020 Outlays, gross (total) .....	15,578	9,921	14,142
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	695	.....	.....
4180 Budget authority, net (total) .....	15,466	15,467	15,467
4190 Outlays, net (total) .....	16,273	9,921	14,142

## SUMMARY OF IDEA FORMULA GRANTS PROGRAM LEVELS

	(in millions of dollars)	
	2024-2025 Academic Year	2026-2027 Academic Year
Current Budget Authority	\$5,890	\$6,148
Advance appropriation	9,283	9,283
Total program level .....	15,173	15,431
Change in advance appropriation from the previous year	0	0

**Grants to States.**—The request would consolidate the Preschool Grant program and Special Education National Activities programs into the Grants to States program. Funding this program would continue to be allocated to States and LEAs in accordance with Section 611, and States would receive additional flexibility to reserve funds for State-level activities, including those currently supported under the National Activities programs.

Formula grants are provided to States to assist them in providing special education and related services to children with disabilities ages 3 through 21.

**Grants for infants and families.**—Formula grants are provided to assist States to implement statewide systems of coordinated, comprehensive, multi-disciplinary interagency programs to provide early intervention services to children with disabilities, birth through age two, and their families. The goal of this program is to help States provide a comprehensive system of early intervention services that will enhance child and family outcomes.

**Special Olympics education programs.**—Funds are provided to promote the expansion of the Special Olympics and the design and implementation of Special Olympics education programs.

## Object Classification (in millions of dollars)

Identification code 091-0300-0-1-501	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	7	.....	.....
41.0 Grants, subsidies, and contributions .....	15,459	15,209	15,467
92.0 Undistributed .....	.....	258	.....
99.0 Direct obligations .....	15,466	15,467	15,467
99.9 Total new obligations, unexpired accounts .....	15,466	15,467	15,467

## REHABILITATION SERVICES

## (INCLUDING TRANSFER OF FUNDS)

For carrying out, to the extent not otherwise provided, the Rehabilitation Act of 1973 and the Helen Keller National Center Act, \$4,556,413,000, of which \$4,504,096,000 shall be for grants for vocational rehabilitation services under title I of the Rehabilitation Act: Provided, That, notwithstanding amounts made available for vocational rehabilitation services by this Act, for fiscal year 2026, the Secretary shall provide to each State an allotment pursuant to section 110(a) of the Rehabilitation Act that shall be calculated as if the percentage change in the Consumer Price Index determined under section 100(c) of such Act was not used to set the amount of the appropriation in fiscal years 2024, 2025 or 2026: Provided further, That, for fiscal year 2027, the Secretary shall provide to each State an allotment pursuant to section 110(b) of the Rehabilitation Act that shall be calculated as if the preceding proviso were not in effect in fiscal year 2026: Provided further, That, notwithstanding section 103 of the Rehabilitation Act, States may use amounts made available for vocational rehabilitation services under title I of the Rehabilitation Act to support activities authorized under section 112 of such Act: Provided further, That, in support of activities described in the preceding proviso, States may award subgrants for a portion of the funds to entities designated in section 112(c): Provided further, That, of the amounts provided in the Full-Year Continuing Appropriations and Extensions



Act, 2025 (Public Law 119–4) that remain available subsequent to the reallocation of funds to States pursuant to section 110(b) of the Rehabilitation Act, for States that relinquished fiscal year 2025 funds under section 110(b)(1), the Commissioner shall make such amount available to such States to the extent the Commissioner determines that such States will be able to use such additional amount during fiscal year 2026 for carrying out the purposes of title I of the Rehabilitation Act: Provided further, That if funds remain available subsequent to the reallocation process described in the immediately preceding proviso, the Commissioner may make such remaining funds available for carrying out the purposes of title I of the Rehabilitation Act to one or more other States to the extent the Commissioner determines that such other State will be able to use such additional amount during fiscal year 2026 for carrying out the purposes of title I of the Rehabilitation Act: Provided further, That for activities described in the preceding two provisos, the Commissioner shall make such amount available only if such States will be able to make sufficient payments from non-Federal sources to pay for the non-Federal share of the cost of vocational rehabilitation services under the State plan for the fiscal year 2025 no later than March 30, 2026 or 60 days after enactment of this Act, whichever is later: Provided further, That the Secretary may use amounts provided in this Act that remain available subsequent to the reallocation of funds to States pursuant to section 110(b) of the Rehabilitation Act for innovative activities aimed at increasing competitive integrated employment as defined in section 7 of such Act for youth and other individuals with disabilities, including related Federal administrative expenses, for improving monitoring and oversight of grants for vocational rehabilitation services under title I of the Rehabilitation Act, and information technology needs under section 15 and titles I, III, VI, and VII of the Rehabilitation Act: Provided further, That up to 15 percent of the amounts available subsequent to reallocation for the activities described in the eighth proviso from funds provided under this paragraph in this Act, may be used for evaluation and technical assistance related to such activities: Provided further, That any funds made available subsequent to reallocation for the activities described in the eighth proviso may be provided to States and other public, private and nonprofit entities, including Indian tribes and institutions of higher education for carrying out such activities: Provided further, That States and other public and nonprofit entities, including Indian tribes and institutions of higher education may award subgrants for a portion of the funds to other eligible entities: Provided further, That any funds provided in this Act and made available subsequent to reallocation for the purposes described in the eighth proviso shall remain available until September 30, 2027: Provided further, That any funds provided in the Full-Year Continuing Appropriations and Extensions Act, 2025 (Public Law 119–4) and made available subsequent to reallocation shall remain available until September 30, 2026: Provided further, That the Secretary may transfer funds provided in this Act and made available subsequent to the reallocation of funds to States pursuant to section 110(b) of the Rehabilitation Act to "Institute of Education Sciences" for the evaluation of outcomes for students receiving services and supports under IDEA and under title I, section 504 of title V, and title VI of the Rehabilitation Act: Provided further, That the transfer authority in the preceding proviso is in addition to any other transfer authority in this Act.

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

#### Program and Financing (in millions of dollars)

Identification code 091–0301–0–1–506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Vocational rehabilitation State grants .....	3,724	4,140	3,724
0002 Client assistance State grants .....	14	13	
0003 Supported employment State grants .....	22		
0004 Training .....	29		
0005 Demonstration and Training Programs .....	6		
0006 Independent living services for older blind individuals .....	33	33	33
0007 Protection and advocacy of individual rights .....	20		
0008 Helen Keller National Center .....	19	19	19
0010 Disability Innovation Fund .....	281		
0011 Undistributed .....		78	
0100 Total direct program .....	4,148	4,283	3,776
0900 Total new obligations, unexpired accounts .....	4,148	4,283	3,776
<b>Budgetary resources:</b>			
Unobligated balance:			
1012 Unobligated balance transfers between expired and unexpired accounts .....	286		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	142	143	52
1130 Change in sequestration reduction due to CHIMP .....			-523

1160	Appropriation, discretionary (total) .....	142	143	-471
	Appropriations, mandatory:			
1200	Appropriation .....	4,254	4,390	4,504
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-529	-250	-257
1260	Appropriations, mandatory (total) .....	3,725	4,140	4,247
1900	Budget authority (total) .....	3,867	4,283	3,776
1930	Total budgetary resources available .....	4,153	4,283	3,776
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-5		
<b>Change in obligated balance:</b>				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	3,449	3,345	2,753
3010	New obligations, unexpired accounts .....	4,148	4,283	3,776
3020	Outlays (gross) .....	-4,093	-4,875	-4,114
3041	Recoveries of prior year unpaid obligations, expired .....	-159		
3050	Unpaid obligations, end of year .....	3,345	2,753	2,415
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	3,449	3,345	2,753
3200	Obligated balance, end of year .....	3,345	2,753	2,415
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	142	143	-471
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	66	72	-236
4011	Outlays from discretionary balances .....	149	316	240
4020	Outlays, gross (total) .....	215	388	4
	Mandatory:			
4090	Budget authority, gross .....	3,725	4,140	4,247
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	1,543	2,070	2,123
4101	Outlays from mandatory balances .....	2,335	2,417	1,987
4110	Outlays, gross (total) .....	3,878	4,487	4,110
4180	Budget authority, net (total) .....	3,867	4,283	3,776
4190	Outlays, net (total) .....	4,093	4,875	4,114

**Vocational rehabilitation State grants.**—The basic State grants program provides Federal matching funds to State vocational rehabilitation (VR) agencies to assist individuals with disabilities to become gainfully employed. Services are tailored to the specific needs of the individual. Priority is given to serving those with the most significant disabilities. In 2024, State VR agencies assisted 114,902 individuals with disabilities to obtain competitive integrated employment, about 92 percent of whom were individuals with significant or the most significant disabilities. VR State Grants is a core program of the workforce development system under the Workforce Innovation and Opportunity Act (WIOA) and a required partner in the one-stop service delivery system for accessing employment and training services. Amendments made by WIOA require State VR agencies to reserve and use at least 15 percent of their Federal grant allotment to support pre-employment transition services for students with disabilities provided in accordance with section 113 of the Rehabilitation Act. Between 1.0 percent and 1.5 percent of the funds appropriated for the VR State grants program must be set aside for the American Indian Vocational Rehabilitation Services Program. The request for the VR State Grants program includes the CPIU adjustment specified in the authorizing statute and also includes a change in mandatory program (CHIMP) to achieve a \$523 million savings for taxpayers. The request includes appropriations language that would enable States to use VR State grants funds to support client assistance programs. The request also includes appropriations language that would require the Commissioner of RSA to implement in 2026 a second reallocation of funds that remain available after reallocation in 2025 that prioritizes States who relinquished funds in 2025 and extends the period of time to comply with non-Federal share requirements.

**Independent living services for older individuals who are blind.**—Grants are awarded to States to assist individuals over the age of 55 with severe visual disabilities to adjust to their disability and increase their ability to care for their own needs.

**Helen Keller National Center for Deaf-Blind Youths and Adults.**—The Center provides services to deaf-blind youths and adults and provides training and technical assistance to professional and allied personnel at its

## REHABILITATION SERVICES—Continued

national headquarters center and through its regional representatives and affiliate agencies.

**Disability Innovation Fund.**—From the amounts remaining available after the reallocation of funds to States under Section 110(b)(2) of the Rehabilitation Act, grants are awarded for innovative activities aimed at increasing competitive integrated employment for youth and other individuals with disabilities.

## Object Classification (in millions of dollars)

Identification code 091–0301–0–1–506	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	30		
41.0 Grants, subsidies, and contributions .....	4,118	4,205	3,776
92.0 Undistributed .....		78	
99.9 Total new obligations, unexpired accounts .....	4,148	4,283	3,776

## AMERICAN PRINTING HOUSE FOR THE BLIND

*For carrying out the Act to Promote the Education of the Blind of March 3, 1879, \$43,431,000.*

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

## Program and Financing (in millions of dollars)

Identification code 091–0600–0–1–501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 American printing house for the blind .....	43	43	43
0900 Total new obligations, unexpired accounts (object class 41.0) .....	43	43	43
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	43	43	43
1930 Total budgetary resources available .....	43	43	43
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	18	17	12
3010 New obligations, unexpired accounts .....	43	43	43
3020 Outlays (gross) .....	-43	-48	-43
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	17	12	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	18	17	12
3200 Obligated balance, end of year .....	17	12	12
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	43	43	43
Outlays, gross:			
4010 Outlays from new discretionary authority .....	28	32	32
4011 Outlays from discretionary balances .....	15	16	11
4020 Outlays, gross (total) .....	43	48	43
4180 Budget authority, net (total) .....	43	43	43
4190 Outlays, net (total) .....	43	48	43

The 2026 request supports: the production and distribution of free educational materials for students below the college level who are blind; research related to developing and improving products; and advisory services to consumer organizations on the availability and use of materials. In 2024, the portion of the Federal appropriation allocated to educational materials represented approximately 59 percent of the Printing House's total sales. The full 2024 appropriation represented approximately 72 percent of the Printing House's total actual revenue of approximately \$59.5 million. The 2026 request is expected to be allocated in a similar manner.

## NATIONAL TECHNICAL INSTITUTE FOR THE DEAF

*For the National Technical Institute for the Deaf under titles I and II of the Education of the Deaf Act of 1986, \$92,500,000: Provided, That from the total amount available, the Institute may at its discretion use funds for the endowment program as authorized under section 207 of such Act.*

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

## Program and Financing (in millions of dollars)

Identification code 091–0601–0–1–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	93	93	93
0900 Total new obligations, unexpired accounts (object class 41.0) .....	93	93	93
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	93	93	93
1900 Budget authority (total) .....	93	93	93
1930 Total budgetary resources available .....	93	93	93
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	18	10	1
3010 New obligations, unexpired accounts .....	93	93	93
3020 Outlays (gross) .....	-101	-102	-93
3050 Unpaid obligations, end of year .....	10	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	18	10	1
3200 Obligated balance, end of year .....	10	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	93	93	93
Outlays, gross:			
4010 Outlays from new discretionary authority .....	83	92	92
4011 Outlays from discretionary balances .....	10	10	1
4020 Outlays, gross (total) .....	93	102	93
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	8		
4180 Budget authority, net (total) .....	93	93	93
4190 Outlays, net (total) .....	101	102	93

This program provides postsecondary technical and professional education for individuals who are deaf or hard of hearing, provides training, and conducts applied research into employment-related aspects of deafness. In 2024, the Federal appropriation represented approximately 76 percent of the Institute's operating budget. The 2026 request includes funds that may be used for the Endowment Grant program.

## GALLAUDET UNIVERSITY

*For the Kendall Demonstration Elementary School, the Model Secondary School for the Deaf, and the partial support of Gallaudet University under titles I and II of the Education of the Deaf Act of 1986, \$167,361,000, of which up to \$15,000,000, to remain available until expended, shall be for construction, as defined by section 201(2) of such Act: Provided, That from the total amount available, the University may at its discretion use funds for the endowment program as authorized under section 207 of such Act.*

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

## Program and Financing (in millions of dollars)

Identification code 091–0602–0–1–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	167	167	167
0900 Total new obligations, unexpired accounts (object class 41.0) .....	167	167	167

<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	167	167	167
1900	Budget authority (total) .....	167	167	167
1930	Total budgetary resources available .....	167	167	167
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	21	37	12
3010	New obligations, unexpired accounts .....	167	167	167
3020	Outlays (gross) .....	-151	-192	-175
3050	Unpaid obligations, end of year .....	37	12	4
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	21	37	12
3200	Obligated balance, end of year .....	37	12	4
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	167	167	167
Outlays, gross:				
4010	Outlays from new discretionary authority .....	134	165	165
4011	Outlays from discretionary balances .....	17	27	10
4020	Outlays, gross (total) .....	151	192	175
4180	Budget authority, net (total) .....	167	167	167
4190	Outlays, net (total) .....	151	192	175

This institution provides undergraduate, continuing education, and graduate programs for students who are deaf, hard of hearing, and hearing. The University also conducts basic and applied research and provides public service programs for persons with hearing loss and persons who work with them.

The University operates the Laurent Clerc National Deaf Education Center, which includes elementary and secondary education programs on the main campus of the University serving students who are deaf or hard of hearing. The Kendall Demonstration Elementary School serves students from birth through grade 8, and the Model Secondary School for the Deaf serves high school students in grades 9 through 12. The Clerc Center also develops and disseminates information on effective educational techniques and strategies for teachers and professionals working with students who are deaf or hard of hearing.

In 2024, the appropriation for Gallaudet represented approximately 68 percent of Gallaudet's total revenue for the University. Excluding the Regional Early Acquisition of Language (REAL) program and construction funds, roughly 75% of the federal appropriation was used for university operations, including university-level instructional programs; research programs; and outreach programs. The remaining 25% was used for Clerc Center activities. In addition, the University receives other Federal funds such as student financial aid, vocational rehabilitation, and competitive grants and contracts. The 2026 request includes funds that may be used for the Endowment Grant program.

## OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION

### Federal Funds

#### CAREER, TECHNICAL, AND ADULT EDUCATION

For carrying out, to the extent not otherwise provided, the Carl D. Perkins Career and Technical Education Act of 2006 ("Perkins Act"), \$1,450,000,000, of which \$659,000,000 shall become available on July 1, 2026, and shall remain available through September 30, 2027, and of which \$791,000,000 shall become available on October 1, 2026, and shall remain available through September 30, 2027: Provided, That up to \$10,152,000 shall be available for innovation and modernization grants under such section 114(e) of the Perkins Act.

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

### Program and Financing (in millions of dollars)

Identification code 091-0400-0-1-501		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Career and Technical Education State Grants .....	1,440	1,440	1,440
0002	Career and Technical Education National Activities .....	34	12	10
0003	Undistributed .....		729	
0091	Subtotal, Career and Technical .....	1,474	2,181	1,450
0101	Adult Basic and Literacy Education State Grants .....	715		
0102	Adult Education National Leadership Activities .....	11		
0191	Subtotal, Adult Education .....	726		
0900	Total new obligations, unexpired accounts .....	2,200	2,181	1,450
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	43	24	24
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	1,390	1,390	659
Advance appropriations, discretionary:				
1170	Advance appropriation .....	791	791	791
1900	Budget authority (total) .....	2,181	2,181	1,450
1930	Total budgetary resources available .....	2,224	2,205	1,474
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	24	24	24
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2,484	2,473	2,844
3010	New obligations, unexpired accounts .....	2,200	2,181	1,450
3020	Outlays (gross) .....	-2,174	-1,810	-2,049
3041	Recoveries of prior year unpaid obligations, expired .....	-37		
3050	Unpaid obligations, end of year .....	2,473	2,844	2,245
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2		
3071	Change in uncollected pymts, Fed sources, expired .....	2		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2,482	2,473	2,844
3200	Obligated balance, end of year .....	2,473	2,844	2,245
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,181	2,181	1,450
Outlays, gross:				
4010	Outlays from new discretionary authority .....	307	70	33
4011	Outlays from discretionary balances .....	1,867	1,740	2,016
4020	Outlays, gross (total) .....	2,174	1,810	2,049
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-3		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	3		
4060	Additional offsets against budget authority only (total) .....	3		
4070	Budget authority, net (discretionary) .....	2,181	2,181	1,450
4080	Outlays, net (discretionary) .....	2,171	1,810	2,049
4180	Budget authority, net (total) .....	2,181	2,181	1,450
4190	Outlays, net (total) .....	2,171	1,810	2,049

### SUMMARY OF PROGRAM LEVEL

(in millions of dollars)

	2024-2025 Academic Year	2025-2026 Academic Year	2026-2027 Academic Year
New Budget Authority .....	\$1,390	\$1,390	\$659
Advance Appropriation .....	791	791	791
Total program level .....	\$2,181	\$2,181	\$1,450
Change in advance appropriation over previous year .....	0	0	0

#### Career and Technical Education:

**Career and technical education State grants.**—Funds support formula grants to States to expand and improve career and technical education (CTE) in high schools, technical schools, and community colleges under the Carl D. Perkins Career and Technical Education Act of 2006, as amended. The Budget seeks to reprioritize CTE State grants to exclusively support middle and high school students at the district level. Exposing

## CAREER, TECHNICAL, AND ADULT EDUCATION—Continued

youth to technical careers will allow them to consider the full range of career options and identify the skills they need for gainful employment.

*Career and technical education national activities.*—Funds support research, development, dissemination, evaluation, assessment, capacity building, and technical assistance activities aimed at improving the quality and effectiveness of CTE programs under the Carl D. Perkins Career and Technical Education Act of 2006, as amended. The request includes funds for Perkins Innovation and Modernization grants to enhance connections between the education system and Registered Apprenticeships to support unifying the public workforce system, States' career and technical education systems, and the Registered Apprenticeship system to meet the need for competency- and skill-based education and training.

## Object Classification (in millions of dollars)

Identification code 091–0400–0–1–501	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	17	7	7
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	1
41.0 Grants, subsidies, and contributions .....	2,181	1,443	1,441
92.0 Undistributed .....		729	
99.0 Direct obligations .....	2,200	2,181	1,450
99.9 Total new obligations, unexpired accounts .....	2,200	2,181	1,450

## OFFICE OF POSTSECONDARY EDUCATION

## Federal Funds

## HIGHER EDUCATION

*For carrying out, to the extent not otherwise provided, titles III, V, and VII of the HEA and section 117 of the Perkins Act, \$949,671,000: Provided, That section 313(d) of the HEA shall not apply to an institution of higher education that is eligible to receive funding under section 318 of the HEA: Provided further, That of the funds made available under this Act to carry out part B of title III of the HEA, \$5,000,000 shall be for grants to supplement amounts awarded to part B institutions that are junior or community colleges, as defined in section 312(f) of the HEA: Provided further, That the supplemental funds described in the preceding proviso are in addition to any grant award that any institution may receive under section 323 of the HEA and shall be allocated in accordance with the allotments specified under section 324 of such Act: Provided further, That notwithstanding sections 317(d)(2) and 317(d)(3)(C) of the HEA, funds made available in this Act to carry out section 317 and section 371(b)(2)(D)(ii) of the HEA shall be allotted equally to all eligible institutions: Provided further, That sections 399(b) and 528(b) of the HEA shall not apply to funds made available in this Act.*

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

## Program and Financing (in millions of dollars)

Identification code 091–0201–0–1–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Strengthening institutions .....	112		
0002 Strengthening tribally controlled colleges and universities .....	80	80	80
0003 Strengthening Alaska Native and Native Hawaiian-serving institutions .....	29	39	39
0004 Strengthening historically Black colleges and universities (HBCUs) .....	481	481	481
0005 Strengthening historically Black graduate institutions .....	102	101	101
0007 Strengthening predominantly Black institutions .....	36	36	36
0008 Strengthening Asian American and Native American Pacific Islander-serving institutions .....	23	23	23
0009 Strengthening Native American-serving nontribal institutions .....	16	16	16
0010 Minority science and engineering improvement .....	16	16	16
0011 Strengthening historically Black masters programs .....	20	20	20
0012 Undistributed .....		2,131	
0091 Subtotal, aid for institutional development .....	915	2,943	812
0101 Developing Hispanic-serving institutions .....	228	229	229
0102 Developing Hispanic-serving institution STEM and articulation programs .....	94	94	94

0103 Promoting baccalaureate opportunities for Hispanic Americans .....	27	27	27
0104 International education and foreign language studies .....	86		
0105 Model transition programs for students with intellectual disabilities .....	14	14	14
0106 Tribally controlled postsecondary career and technical institutions .....	12	12	12
0191 Subtotal, other aid for institutions .....	461	376	376
0201 Federal TRIO programs .....	1,189		
0202 Gaining early awareness and readiness for undergraduate programs (GEAR UP) .....	396		
0203 Graduate assistance in areas of national need .....	23		
0204 Child care access means parents in school .....	75		
0291 Subtotal, assistance for students .....	1,683		
0301 Fund for the improvement of postsecondary education (FIPSE) .....	254		
0302 Teacher quality partnerships .....	70		
0303 Hawkins Centers of Excellence .....	15		
0304 Community Project Funding .....	202		
0391 Assistance for students, subtotal .....	541		
0401 HEA Pooled Evaluation .....	10		
0900 Total new obligations, unexpired accounts .....	3,610	3,319	1,188

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	178	87	221
1012 Unobligated balance transfers between expired and unexpired accounts .....	132	132	132
1070 Unobligated balance (total) .....	310	219	353
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3,283	3,081	950
Appropriations, mandatory:			
1200 Appropriation .....	255	255	255
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-15	-15	-15
1260 Appropriations, mandatory (total) .....	240	240	240
1900 Budget authority (total) .....	3,523	3,321	1,190
1930 Total budgetary resources available .....	3,833	3,540	1,543
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-136		
1941 Unexpired unobligated balance, end of year .....	87	221	355

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,487	5,825	5,547
3010 New obligations, unexpired accounts .....	3,610	3,319	1,188
3020 Outlays (gross) .....	-3,192	-3,597	-3,744
3041 Recoveries of prior year unpaid obligations, expired .....	-80		
3050 Unpaid obligations, end of year .....	5,825	5,547	2,991
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5,487	5,825	5,547
3200 Obligated balance, end of year .....	5,825	5,547	2,991

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	3,283	3,081	950
Outlays, gross:			
4010 Outlays from new discretionary authority .....	26	92	28
4011 Outlays from discretionary balances .....	2,935	3,283	3,385
4020 Outlays, gross (total) .....	2,961	3,375	3,413
Mandatory:			
4090 Budget authority, gross .....	240	240	240
Outlays, gross:			
4100 Outlays from new mandatory authority .....		8	8
4101 Outlays from mandatory balances .....	231	214	323
4110 Outlays, gross (total) .....	231	222	331
4180 Budget authority, net (total) .....	3,523	3,321	1,190
4190 Outlays, net (total) .....	3,192	3,597	3,744

## Aid for Institutional Development:

*Strengthening tribally controlled colleges and universities.*—Discretionary and mandatory funds support grants to American Indian tribally controlled colleges and universities with scarce resources to enable them to improve and expand their capacity to serve students and to strengthen management and fiscal operations.

*Strengthening Alaska Native and Native Hawaiian-serving institutions.*—Discretionary and mandatory funds support Alaska Native and Native Hawaiian-serving institutions to enable them to improve and expand their capacity to serve students and to strengthen management and fiscal operations.

*Strengthening historically Black colleges and universities.*—Discretionary and mandatory funds support grants to help historically Black undergraduate institutions to improve and expand their capacity to serve students and to strengthen management and fiscal operations.

*Strengthening historically Black graduate institutions.*—Funds support grants to historically Black graduate institutions to improve and expand their capacity to serve students and to strengthen management and fiscal operations.

*Strengthening predominantly Black institutions.*—Discretionary and mandatory funds support grants to predominantly Black institutions to improve and expand their capacity to serve students.

*Strengthening Asian American- and Native American Pacific Islander-serving institutions.*—Discretionary and mandatory funds support grants to help Asian American and Native American Pacific Islander-serving institutions improve and expand their capacity to serve students and to strengthen management and fiscal operations.

*Strengthening Native American-serving nontribal institutions.*—Discretionary and mandatory funds support grants to help Native American-serving nontribal institutions improve and expand their capacity to serve students and to strengthen management and fiscal operations.

*Minority science and engineering improvement.*—Funds support grants to predominantly minority institutions to help them make long-range improvements in science and engineering education and to increase the participation of minorities in scientific and technological careers.

*Strengthening HBCU Masters program.*—Funds support grants to historically Black institutions to improve graduate education opportunities at the Masters level in scientific disciplines in which African Americans are underrepresented.

*Aid for Hispanic-serving Institutions:*

*Developing Hispanic-serving institutions.*—Funds support Hispanic-serving institutions to help them improve and expand their capacity to serve students.

*Developing Hispanic-serving institutions STEM and articulation programs.*—Mandatory funds support Hispanic-serving institutions to help them improve and expand their capacity to serve students with priority given to applications that propose to increase the number of Hispanics and other low-income students attaining degrees in the fields of science, technology, engineering, or mathematics; and to develop model transfer and articulation agreements between 2-year Hispanic-serving institutions and 4-year institutions in such fields.

*Promoting postbaccalaureate opportunities for Hispanic Americans.*—Discretionary funds support Hispanic-serving institutions to help them expand and improve postbaccalaureate educational opportunities.

*Other Aid for Institutions:*

*Model transition programs for students with intellectual disabilities into higher education.*—Funds support grants to institutions of higher education or consortia of such institutions to create or expand high quality, inclusive model comprehensive transition and postsecondary programs for students with intellectual disabilities.

*Tribally controlled postsecondary career and technical institutions.*—Funds support the operation and improvement of eligible Tribally controlled postsecondary career institutions to ensure continued and expanded educational opportunities for Indian students.

*Pooled evaluation.*—Requested authority would enable the Department to reserve up to 0.5 percent of funding annually appropriated for certain Higher Education Act (HEA) programs for rigorous program evaluation, data collection, and analysis of outcome data.

**Object Classification** (in millions of dollars)

Identification code 091–0201–0–1–502	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	14		
25.3 Other goods and services from Federal sources .....	1		
25.7 Operation and maintenance of equipment .....	2		
41.0 Grants, subsidies, and contributions .....	3,593		1,188
92.0 Undistributed .....		3,319	
99.0 Direct obligations .....	3,610	3,319	1,188
99.9 Total new obligations, unexpired accounts .....	3,610	3,319	1,188

**HOWARD UNIVERSITY**

*For partial support of Howard University, \$240,018,000, of which not less than \$3,405,000 shall be for a matching endowment grant pursuant to the Howard University Endowment Act and shall remain available until expended.*

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

**Program and Financing** (in millions of dollars)

Identification code 091–0603–0–1–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 General support .....	227	227	227
0002 Howard University Hospital .....	77	70	13
0003 Undistributed .....		7	
0900 Total new obligations, unexpired accounts .....	304	304	240
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	304	304	240
1900 Budget authority (total) .....	304	304	240
1930 Total budgetary resources available .....	304	304	240
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	203	229	2
3010 New obligations, unexpired accounts .....	304	304	240
3020 Outlays (gross) .....	-278	-531	-242
3050 Unpaid obligations, end of year .....	229	2	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	203	229	2
3200 Obligated balance, end of year .....	229	2	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	304	304	240
Outlays, gross:			
4010 Outlays from new discretionary authority .....	251	301	238
4011 Outlays from discretionary balances .....	27	230	4
4020 Outlays, gross (total) .....	278	531	242
4180 Budget authority, net (total) .....	304	304	240
4190 Outlays, net (total) .....	278	531	242

Howard University is a private, nonprofit institution of higher education consisting of 13 schools and colleges. Federal funds are used to provide partial support for University programs as well as for the Howard University Hospital, a teaching facility. In 2024, the Federal appropriation represented approximately 23 percent of the University's revenue and 16 percent of the Hospital's revenue. For 2026, the Federal appropriation is expected to represent approximately 22 percent of the University's revenue and 37 percent of the Hospital's revenue.

The 2026 request would continue to lift the restrictions that prevent Howard University from accessing the HBCU Capital Financing Program.

**Object Classification** (in millions of dollars)

Identification code 091–0603–0–1–502	2024 actual	2025 est.	2026 est.
Direct obligations:			
41.0 Grants, subsidies, and contributions .....	304	297	240

HOWARD UNIVERSITY—Continued  
Object Classification—Continued

Identification code 091–0603–0–1–502	2024 actual	2025 est.	2026 est.
92.0 Undistributed .....		7	
99.9 Total new obligations, unexpired accounts .....	304	304	240

## COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS PROGRAM

For Federal administrative expenses to carry out activities related to existing facility loans pursuant to section 121 of the HEA, \$298,000.

HISTORICALLY BLACK COLLEGE AND UNIVERSITY CAPITAL FINANCING PROGRAM  
ACCOUNT

For the cost of guaranteed loans, \$20,150,000, as authorized pursuant to part D of title III of the HEA, which shall remain available through September 30, 2027: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That these funds are available to subsidize total loan principal, any part of which is to be guaranteed, not to exceed \$500,000,000: Provided further, That these funds may be used to support loans to public and private Historically Black Colleges and Universities without regard to the limitations within section 344(a) of the HEA.

In addition, for administrative expenses to carry out the Historically Black College and University Capital Financing Program entered into pursuant to part D of title III of the HEA, \$528,000.

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

## Program and Financing (in millions of dollars)

Identification code 091–0241–0–1–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	38	19	17
0705 Reestimates of direct loan subsidy .....	25	5	
0706 Interest on reestimates of direct loan subsidy .....	2		
0709 Administrative expenses .....		1	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....	65	25	18
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	18	2	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	21	21	21
Appropriations, mandatory:			
1200 Appropriation .....	28	5	
1900 Budget authority (total) .....	49	26	21
1930 Total budgetary resources available .....	67	28	24
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	3	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	33	54	60
3010 New obligations, unexpired accounts .....	65	25	18
3020 Outlays (gross) .....	-42	-19	-17
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	54	60	61
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	33	54	60
3200 Obligated balance, end of year .....	54	60	61
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	21	21	21
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4	5	5
4011 Outlays from discretionary balances .....	10	9	12
4020 Outlays, gross (total) .....	14	14	17
Mandatory:			
4090 Budget authority, gross .....	28	5	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	28	5	
4180 Budget authority, net (total) .....	49	26	21

4190 Outlays, net (total) .....	42	19	17
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## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 091–0241–0–1–502	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Historically Black Colleges and Universities .....	403	325	424
115999 Total direct loan levels .....	403	325	424
Direct loan subsidy (in percent):			
132002 Historically Black Colleges and Universities .....	9.09	5.85	4.03
132999 Weighted average subsidy rate .....	9.09	5.85	4.03
Direct loan subsidy budget authority:			
133002 Historically Black Colleges and Universities .....	38	19	17
133999 Total subsidy budget authority .....	38	19	17
Direct loan subsidy outlays:			
134002 Historically Black Colleges and Universities .....	14	13	13
134999 Total subsidy outlays .....	14	13	13
Direct loan reestimates:			
135002 Historically Black Colleges and Universities .....	-14	-112	
135999 Total direct loan reestimates .....	-14	-112	
Administrative expense data:			
3510 Budget authority .....	1	1	1
3590 Outlays from new authority .....		1	1

As required by the Federal Credit Reform Act of 1990, this account records the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond, as well as any administrative expenses for the College Housing and Academic Facilities Loans (CHAFL) Program and the Historically Black College and University (HBCU) Capital Financing Program. The subsidy amounts are estimated on a present value basis; the administrative expenses are on a cash basis. These programs are administered separately but consolidated in the Budget for presentation purposes.

*College housing and academic facilities loans program.*—Funds for this activity pay the Federal costs of administering CHAFL, College Housing Loans (CHL), and Higher Education Facilities Loans (HEFL) programs. Prior to 1994, these programs provided financing for the construction, reconstruction, and renovation of housing, academic, and other educational facilities. Although no new loans have been awarded since 1993, the Department of Education will incur costs for administering the outstanding loans through 2030.

*Historically Black college and university (HBCU) capital financing program.*—The HBCU Capital Financing Program provides HBCUs with access to capital financing for the repair, renovation, and construction of classrooms, libraries, laboratories, dormitories, instructional equipment, and research instrumentation. The authorizing statute gives the Department authority to enter into insurance agreements with a private for-profit Designated Bonding Authority. The bonding authority issues the loans and maintains an escrow account in which five percent of each institution's principal is deposited.

## Employment Summary

Identification code 091–0241–0–1–502	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	1	

## COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091–4252–0–3–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....		1	1
0900 Total new obligations, unexpired accounts .....		1	1

<b>Budgetary resources:</b>			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	1	1
1900	Budget authority (total) .....	1	1
1930	Total budgetary resources available .....	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	1	1
3020	Outlays (gross) .....	-1	-1
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	1	1
Financing disbursements:			
4110	Outlays, gross (total) .....	1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123	Interest repayments .....	-1	-1
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....		

**Status of Direct Loans** (in millions of dollars)

Identification code 091-4252-0-3-502	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	2	2	2
1290 Outstanding, end of year .....	2	2	2

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the College Housing and Academic Facilities loan program. Amounts in this account are a means of financing and are not included in the budget totals.

**Balance Sheet** (in millions of dollars)

Identification code 091-4252-0-3-502	2023 actual	2024 actual
<b>ASSETS:</b>		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	2	2
1405 Allowance for subsidy cost (-) .....		-1
1499 Net present value of assets related to direct loans .....	2	1
1999 Total assets .....	2	1
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	2	1
4999 Total liabilities and net position .....	2	1

**COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS LIQUIDATING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 091-0242-0-1-502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....		1	1
0900 Total new obligations, unexpired accounts (object class 43.0) .....		1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	
1022 Capital transfer of unobligated balances to general fund .....	-2	-2	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2	7	7
1820 Capital transfer of spending authority from offsetting collections to general fund .....		-5	-5
1825 Spending authority from offsetting collections applied to repay debt .....		-1	-1
1850 Spending auth from offsetting collections, mand (total) .....	2	1	1
1900 Budget authority (total) .....	2	1	1
1930 Total budgetary resources available .....	2	1	1

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2		

**Change in obligated balance:**

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

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	2	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-2	-7	-7
4180 Budget authority, net (total) .....		-6	-6
4190 Outlays, net (total) .....	-2	-6	-6

**Status of Direct Loans** (in millions of dollars)

Identification code 091-0242-0-1-502	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	10	8	7
1251 Repayments: Repayments and prepayments .....	-2	-1	-1
1290 Outstanding, end of year .....	8	7	6

As required by the Federal Credit Reform Act of 1990, the College Housing and Academic Facilities Loans Liquidating Account records all cash flows to and from the Government resulting from direct loans obligated prior to 1992. This account includes loans made under the College Housing and Academic Facilities Loans, College Housing Loans, and Higher Education Facilities Loans programs, which continue to be administered separately.

**Balance Sheet** (in millions of dollars)

Identification code 091-0242-0-1-502	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	3	2
1601 Direct loans, gross .....	10	8
1602 Interest receivable .....	4	4
1603 Allowance for estimated uncollectible loans and interest (-) .....	-6	-4
1699 Value of assets related to direct loans .....	8	8
1901 Other Federal assets: Other assets—Rounding .....		1
1999 Total assets .....	11	11
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....		
2104 Resources payable to Treasury .....	15	16
2207 Non-Federal liabilities: Other—Rounding .....		-3
2999 Total liabilities .....	15	13
<b>NET POSITION:</b>		
3100 Unexpended appropriations .....	3	4
3300 Cumulative results of operations .....	-7	-6
3999 Total net position .....	-4	-2
4999 Total liabilities and net position .....	11	11

**HISTORICALLY BLACK COLLEGE AND UNIVERSITY CAPITAL FINANCING DIRECT LOAN FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 091-4255-0-3-502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0004 Interest paid to Treasury (FFB) .....	14	11	11

HISTORICALLY BLACK COLLEGE AND UNIVERSITY CAPITAL FINANCING DIRECT LOAN  
FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 091-4255-0-3-502	2024 actual	2025 est.	2026 est.
Credit program obligations:			
0710 Direct loan obligations .....	403	325	424
0713 Payment of interest to Treasury .....	4	4	4
0742 Downward reestimates paid to receipt accounts .....	40	96	.....
0743 Interest on downward reestimates .....	2	22	.....
0791 Direct program activities, subtotal .....	449	447	428
0900 Total new obligations, unexpired accounts .....	463	458	439
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	282	104	.....
1023 Unobligated balances applied to repay debt .....	-191	.....	.....
1070 Unobligated balance (total) .....	91	104	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	406	325	424
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	79	42	41
1825 Spending authority from offsetting collections applied to repay debt .....	-9	-13	-17
1850 Spending auth from offsetting collections, mand (total) .....	70	29	24
1900 Budget authority (total) .....	476	354	448
1930 Total budgetary resources available .....	567	458	448
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	104	.....	9
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	855	1,070	1,174
3010 New obligations, unexpired accounts .....	463	458	439
3020 Outlays (gross) .....	-248	-354	-451
3050 Unpaid obligations, end of year .....	1,070	1,174	1,162
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	855	1,070	1,174
3200 Obligated balance, end of year .....	1,070	1,174	1,162
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	476	354	448
Financing disbursements:			
4110 Outlays, gross (total) .....	248	354	451
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources (subsidy) .....	-41	-18	-13
4122 Interest on uninvested funds .....	-22	.....	.....
4123 Interest repayments .....	-7	-11	-11
4123 Principal repayments .....	-9	-13	-17
4130 Offsets against gross budget authority and outlays (total) ....	-79	-42	-41
4160 Budget authority, net (mandatory) .....	397	312	407
4170 Outlays, net (mandatory) .....	169	312	410
4180 Budget authority, net (total) .....	397	312	407
4190 Outlays, net (total) .....	169	312	410

Status of Direct Loans (in millions of dollars)

Identification code 091-4255-0-3-502	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	403	325	424
1150 Total direct loan obligations .....	403	325	424
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	372	554	894
1231 Disbursements: Direct loan disbursements .....	187	353	361
1251 Repayments: Repayments and prepayments .....	-9	-13	-17
1264 Other adjustments, net (+ or -) .....	4	.....	.....
1290 Outstanding, end of year .....	554	894	1,238

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Federal Government resulting from direct loans obligated in 1996 and beyond. The Federal Financing

Bank (FFB) purchases bonds issued by the Historically Black College and University (HBCU) Designated Bonding Authority. Under the policies governing Federal credit programs, bonds purchased by the FFB and supported by the Department of Education with a letter of credit create the equivalent of a Federal direct loan. HBCU bonds are also available for purchase by the private sector, and these will be treated as loan guarantees. However, the Department anticipates that all HBCU loans will be financed by the FFB. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 091-4255-0-3-502	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	138	104
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	372	554
1402 Interest receivable .....	3	5
1405 Allowance for subsidy cost (-) .....	-58	-68
1499 Net present value of assets related to direct loans .....	317	491
1901 Other Federal assets: Other assets .....	.....	.....
1999 Total assets .....	455	595
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....	.....	.....
2102 Interest payable .....	1	5
2103 Debt .....	454	590
2999 Total liabilities .....	455	595
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	455	595

OFFICE OF FEDERAL STUDENT AID

Federal Funds

STUDENT FINANCIAL ASSISTANCE

For carrying out subpart 1 of part A and part C of title IV of the HEA, \$22,725,352,000, which shall remain available through September 30, 2027.

The maximum Pell Grant for which a student shall be eligible during award year 2026–2027 shall be \$4,650.

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

Program and Financing (in millions of dollars)

Identification code 091-0200-0-1-502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0101 Federal Pell grants .....	37,912	35,820	30,290
0201 Federal supplemental educational opportunity grants (SEOG) .....	916	916	.....
0202 Federal work-study .....	1,230	1,237	250
0291 Campus-based activities - Subtotal .....	2,146	2,153	250
0900 Total new obligations, unexpired accounts (object class 41.0) .....	40,058	37,973	30,540
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11,057	4,150	114
1021 Recoveries of prior year unpaid obligations .....	1,617	127	.....
1070 Unobligated balance (total) .....	12,674	4,277	114
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	24,615	24,615	22,725
1100 Appropriation .....	.....	.....	428
1120 Appropriations transferred to other acct [091-0202] .....	-206	.....	.....
1130 Appropriations permanently reduced .....	.....	.....	-428
1160 Appropriation, discretionary (total) .....	24,409	24,615	22,725
Appropriations, mandatory:			
1200 Appropriation .....	7,141	9,195	8,129
1900 Budget authority (total) .....	31,550	33,810	30,854
1930 Total budgetary resources available .....	44,224	38,087	30,968



Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-16	.....	.....
1941	Unexpired unobligated balance, end of year .....	4,150	114	428
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	22,462	26,115	28,164
3010	New obligations, unexpired accounts .....	40,058	37,973	30,540
3011	Obligations ("upward adjustments"), expired accounts .....	1,202	.....	.....
3020	Outlays (gross) .....	-35,042	-35,797	-33,216
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1,617	-127	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-948	.....	.....
3050	Unpaid obligations, end of year .....	26,115	28,164	25,488
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	22,462	26,115	28,164
3200	Obligated balance, end of year .....	26,115	28,164	25,488
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	24,409	24,615	22,725
Outlays, gross:				
4010	Outlays from new discretionary authority .....	8,183	7,042	6,777
4011	Outlays from discretionary balances .....	20,442	22,060	17,644
4020	Outlays, gross (total) .....	28,625	29,102	24,421
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-218	-96	-80
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	218	96	80
4070	Budget authority, net (discretionary) .....	24,409	24,615	22,725
4080	Outlays, net (discretionary) .....	28,407	29,006	24,341
Mandatory:				
4090	Budget authority, gross .....	7,141	9,195	8,129
Outlays, gross:				
4100	Outlays from new mandatory authority .....	3,180	2,759	2,439
4101	Outlays from mandatory balances .....	3,237	3,936	6,356
4110	Outlays, gross (total) .....	6,417	6,695	8,795
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-103	.....	.....
Additional offsets against gross budget authority only:				
4142	Offsetting collections credited to expired accounts .....	103	.....	.....
4160	Budget authority, net (mandatory) .....	7,141	9,195	8,129
4170	Outlays, net (mandatory) .....	6,314	6,695	8,795
4180	Budget authority, net (total) .....	31,550	33,810	30,854
4190	Outlays, net (total) .....	34,721	35,701	33,136

**Status of Direct Loans (in millions of dollars)**

Identification code 091-0200-0-1-502	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1,313	1,191	1,096
1251 Repayments: Repayments and prepayments .....	-122	-95	-91
1290 Outstanding, end of year .....	1,191	1,096	1,005

**Notes.**—Figures include, in all years, institutional matching share of defaulted notes assigned from institutions to the Education Department.

Funding from the Student Financial Assistance account and related matching funds would provide 7.5 million awards totaling more than \$28.0 billion in available aid in award year 2026–2027.

**Federal Pell grants.**—Pell Grants are the single largest source of grant aid for postsecondary education. Funding for this program is provided from two sources: discretionary and mandatory budget authority provided by the College Cost Reduction and Access Act, as amended, and changes to the Higher Education Act of 1965 made in the Department of Education Appropriations Act of 2021.

In 2026, over 7.2 million undergraduates will receive up to \$4,650 from the discretionary award and an additional \$1,060 from the mandatory add-on to help pay for postsecondary education. Undergraduate students establish eligibility for these grants under award and need determination rules set out in the authorizing statute and annual appropriations act.

The 2026 Budget request includes \$22.5 billion in discretionary funding for Pell Grants in 2026, which, when combined with mandatory funding, will support a projected maximum award of \$5,710.

**Federal work-study.**—Federal funds are awarded by formula to qualifying institutions, which provide part-time jobs to eligible undergraduate and graduate students. Hourly earnings under this program must be at least the Federal minimum wage. The Budget proposes to require that employers pay 75 percent of a students hourly wages and reduce the Federal contribution to 25 percent.

The 2026 Budget includes \$250 million for Work-Study, which would generate \$1.0 billion in aid to 480,000 students.

**Funding tables.**—The following tables display student aid funds available, the number of aid awards, average awards, and the unduplicated count of recipients from each Federal student aid program. Loan amounts reflect the amount actually loaned to borrowers, not the Federal cost of these loans. The data in these tables include matching funds wherever appropriate. The 2026 data in these tables reflect the Administration's Budget proposals.

**Aid Funds Available for Postsecondary Education and Training**

(in thousands of dollars)				
	2024	2025 Predicted	2026 Request	
Pell grants .....	\$38,112,680	\$36,989,225	\$27,700,780	
Student loans:				
Subsidized Stafford loans .....	16,867,187	17,126,611	16,046,621	
Unsubsidized Stafford loans (Undergraduates) .....	19,434,312	19,761,339	19,024,673	
Unsubsidized Stafford loans (Graduate students) .....	27,794,453	28,036,129	26,976,091	
Unsubsidized Stafford loans (total) .....	47,228,765	47,797,467	46,000,764	
Parent PLUS loans .....	12,836,033	13,452,128	13,324,101	
Grad PLUS loans .....	14,647,766	15,026,879	15,480,613	
PLUS loans (total) .....	27,483,799	28,479,006	28,804,715	
Consolidation .....	71,110,694	41,464,355	42,182,129	
Student loans, subtotal .....	162,690,714	134,867,439	133,034,228	
Work-study .....	1,247,893	1,247,893	1,000,000	
Supplemental educational opportunity grants .....	1,293,785	1,293,785	0	
Iraq and Afghanistan service grants .....	0	0	0	
TEACH grants .....	70,225	71,075	71,935	
Total aid available .....	203,415,298	174,469,417	161,806,943	

**Number of Aid Awards**

(in thousands)				
	2024	2025 Predicted	2026 Request	
Pell grants .....	7,264	7,355	7,244	
Subsidized Stafford loans .....	4,834	4,894	4,575	
Unsubsidized Stafford loans (Undergraduates) .....	5,065	5,139	4,834	
Unsubsidized Stafford loans (Graduate students) .....	1,748	1,752	1,646	
Parent PLUS loans .....	733	754	723	
Grad PLUS loans .....	663	661	639	
Consolidation loans .....	1,568	930	946	
Work-study .....	599	599	480	
Supplemental educational opportunity grants .....	1,593	1,593	0	
Iraq and Afghanistan service grants <sup>1</sup> .....	0	0	0	
TEACH grants .....	24	25	25	
Total awards .....	24,091	23,701	21,111	

**Average Aid Awards**

(in whole dollars)				
	2024	2025 Predicted	2026 Request	
Pell grants .....	\$5,247	\$5,029	\$3,824	
Subsidized Stafford loans .....	3,489	3,500	3,508	
Unsubsidized Stafford loans (Undergraduates) .....	3,837	3,846	3,936	
Unsubsidized Stafford loans (Graduate students) .....	15,897	16,004	16,391	
Parent PLUS loans .....	17,513	17,833	18,422	
Grad PLUS loans .....	22,094	22,718	24,233	
Consolidation loans .....	45,356	44,591	44,591	
Work-study .....	2,083	2,083	2,083	
Supplemental educational opportunity grants .....	812	812	0	
Iraq and Afghanistan service grants .....	0	0	0	
TEACH grants .....	2,887	2,877	2,877	

**Number of Students Aided**

(in thousands)				
	2024	2025 Predicted	2026 Request	
Unduplicated student count .....	9,374	9,487	9,020	

**Administrative Payments to Institutions**

(in thousands of dollars)				
	2024	2025 Predicted	2026 Request	
Pell grants .....	\$36,320	\$36,775	\$35,220	

STUDENT FINANCIAL ASSISTANCE—Continued  
Administrative Payments to Institutions—Continued

	2024	2025 Predicted	2026 Request
Work-study .....	61,263	61,263	12,452
Supplemental educational opportunity grants .....	16,154	16,154	0

## STUDENT AID ADMINISTRATION

For Federal administrative expenses to carry out part D of title I, and subparts 1, 3, 9, and 10 of part A, and parts B, C, D, and E of title IV of the HEA, and subpart 1 of part A of title VII of the Public Health Service Act, \$2,058,943,000, to remain available through September 30, 2026: Provided, That the limitation in section 302 of this Act regarding transfers increasing any appropriation shall apply to transfers to appropriations under this heading by substituting "10 percent" for "3 percent" for the purposes of the continuation of basic operations, including student loan servicing, business process operations, digital customer care, common origination and disbursement, cybersecurity activities, and information technology systems.

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

## Program and Financing (in millions of dollars)

Identification code 091–0202–0–1–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Student aid administration S&E .....	1,113	1,059	1,059
0002 Servicing activities .....	1,173	1,000	1,000
0799 Total direct obligations .....	2,286	2,059	2,059
0825 Reimbursable program activity .....	17	1	
0900 Total new obligations, unexpired accounts .....	2,303	2,060	2,059
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	66	140
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	16	3	
1011 Unobligated balance transfer from other acct [047–0616] .....	4		
1021 Recoveries of prior year unpaid obligations .....	63	54	
1070 Unobligated balance (total) .....	83	120	140
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,059	2,059	2,059
1121 Appropriations transferred from other acct [091–0200] .....	206		
1160 Appropriation, discretionary (total) .....	2,265	2,059	2,059
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		21	
1701 Change in uncollected payments, Federal sources .....	21		
1750 Spending auth from offsetting collections, disc (total) .....	21	21	
1900 Budget authority (total) .....	2,286	2,080	2,059
1930 Total budgetary resources available .....	2,369	2,200	2,199
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	66	140	140
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	915	1,029	1,043
3010 New obligations, unexpired accounts .....	2,303	2,060	2,059
3011 Obligations ("upward adjustments"), expired accounts .....	47	79	
3020 Outlays (gross) .....	-2,107	-2,017	-2,190
3040 Recoveries of prior year unpaid obligations, unexpired .....	-63	-54	
3041 Recoveries of prior year unpaid obligations, expired .....	-66	-54	
3050 Unpaid obligations, end of year .....	1,029	1,043	912
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-22	-22
3070 Change in uncollected pymts, Fed sources, unexpired .....	-21		
3090 Uncollected pymts, Fed sources, end of year .....	-22	-22	-22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	914	1,007	1,021
3200 Obligated balance, end of year .....	1,007	1,021	890
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,286	2,080	2,059
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,340	1,284	1,225
4011 Outlays from discretionary balances .....	758	730	965

4020 Outlays, gross (total) .....	2,098	2,014	2,190
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....		-21	
4040 Offsets against gross budget authority and outlays (total) ....		-21	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-21		
4060 Additional offsets against budget authority only (total) .....	-21		
4070 Budget authority, net (discretionary) .....	2,265	2,059	2,059
4080 Outlays, net (discretionary) .....	2,098	1,993	2,190
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	9	3	
4180 Budget authority, net (total) .....	2,265	2,059	2,059
4190 Outlays, net (total) .....	2,107	1,996	2,190

The Department of Education manages Federal student aid programs that will provide \$122 billion in new Federal student aid grants and loans (excluding Direct Consolidation Loans) to nearly 8.7 million students and parents in 2026. The Offices of Postsecondary Education, the Under Secretary, and Federal Student Aid (FSA) are primarily responsible for administering the Federal student financial assistance programs. FSA was created by the Congress in 1998 as a partially independent Performance Based Organization (PBO) with a mandate to improve service to students and other student aid program participants, reduce student aid administration costs, and improve accountability and program integrity.

## Object Classification (in millions of dollars)

Identification code 091–0202–0–1–502	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	229	265	172
11.3 Other than full-time permanent .....	2		
11.5 Other personnel compensation .....	5	5	5
11.9 Total personnel compensation .....	236	270	177
12.1 Civilian personnel benefits .....	83	49	49
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	11	10	7
25.1 Advisory and assistance services .....	2	1	1
25.2 Other services from non-Federal sources .....	824	748	749
25.3 Other goods and services from Federal sources .....	31	28	29
25.7 Operation and maintenance of equipment .....	1,095	951	1,045
31.0 Equipment .....	2		
99.0 Direct obligations .....	2,285	2,058	2,058
99.0 Reimbursable obligations .....	17	1	
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	2,303	2,060	2,059

## Employment Summary

Identification code 091–0202–0–1–502	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,568	1,427	836

## TEACH GRANT PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091–0206–0–1–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	39	34	36
0703 Subsidy for modifications of direct loans .....	2		
0705 Reestimates of direct loan subsidy .....	15	4	
0706 Interest on reestimates of direct loan subsidy .....	8	1	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	64	39	36
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			4

Budget authority:				
Appropriations, mandatory:				
1200	Appropriation (indefinite) - Loan subsidy .....	41	39	39
1200	Appropriation (indefinite) - Upward reestimate .....	23	6	.....
1200	Appropriation (indefinite) Upward Modification .....	2	.....	.....
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-2	-2
1260	Appropriations, mandatory (total) .....	64	43	37
1930	Total budgetary resources available .....	64	43	41
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....		4	5
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	11	13	10
3010	New obligations, unexpired accounts .....	64	39	36
3020	Outlays (gross) .....	-60	-42	-36
3041	Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050	Unpaid obligations, end of year .....	13	10	10
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	11	13	10
3200	Obligated balance, end of year .....	13	10	10
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	64	43	37
Outlays, gross:				
4100	Outlays from new mandatory authority .....	51	31	26
4101	Outlays from mandatory balances .....	9	11	10
4110	Outlays, gross (total) .....	60	42	36
4180	Budget authority, net (total) .....	64	43	37
4190	Outlays, net (total) .....	60	42	36

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

Identification code 091-0206-0-1-502	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 TEACH Grants .....	77	71	77
Direct loan subsidy (in percent):			
132001 TEACH Grants .....	50.44	48.46	46.97
132999 Weighted average subsidy rate .....	50.44	48.46	46.97
Direct loan subsidy budget authority:			
133001 TEACH Grants .....	39	34	36
Direct loan subsidy outlays:			
134001 TEACH Grants .....	37	37	36
Direct loan reestimates:			
135001 TEACH Grants .....	8	-18	.....

The TEACH Grant program, authorized by the College Cost Reduction and Access Act of 2007, awards annual grants of up to \$4,000 to full- or part-time undergraduate and graduate students who agree to teach mathematics, science, foreign languages, bilingual education, special education, or reading at a high-poverty school for not less than four years within eight years of graduation. The program began awarding grants in the 2008–2009 award year. To be eligible for a TEACH Grant award, students must meet certain academic achievement requirements, scoring above the 75th percentile on one or more portions of a college admissions test or maintaining a cumulative grade point average of at least 3.25. Students who fail to fulfill the service requirements must repay the grants, including interest accrued from the time of award.

Because TEACH Grants turn into loans in cases where the service requirements are not fulfilled, for budget and accounting purposes the program is operated consistent with the requirements of the Federal Credit Reform Act of 1990. This program account records subsidy costs reflecting the net present value of the estimated lifetime Federal program costs for grants awarded in a given fiscal year. Under this approach the subsidy cost reflects the cost of grant awards net of expected future repayments for grants that are converted to loans.

## TEACH GRANT FINANCING ACCOUNT

**Program and Financing** (in millions of dollars)

Identification code 091-4290-0-3-502		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
Credit program obligations:				
0710	Direct loan obligations .....	77	71	77
0713	Payment of interest to Treasury .....	16	7	11
0742	Downward reestimates paid to receipt accounts .....	14	18	.....
0743	Interest on downward reestimates .....	2	5	.....
0791	Direct program activities, subtotal .....	109	101	88
0900	Total new obligations, unexpired accounts .....	109	101	88
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	10	1	2
1021	Recoveries of prior year unpaid obligations .....	.....	23	23
1023	Unobligated balances applied to repay debt .....	-10	-1	.....
1024	Unobligated balance of borrowing authority withdrawn .....	.....	-15	-23
1070	Unobligated balance (total) .....	.....	8	2
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	58	51	38
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	100	119	90
1801	Change in uncollected payments, Federal sources .....	1	.....	.....
1825	Spending authority from offsetting collections applied to repay debt .....	-49	-75	-42
1850	Spending auth from offsetting collections, mand (total) .....	52	44	48
1900	Budget authority (total) .....	110	95	86
1930	Total budgetary resources available .....	110	103	88
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1	2	.....
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	46	52	35
3010	New obligations, unexpired accounts .....	109	101	88
3020	Outlays (gross) .....	-103	-95	-83
3040	Recoveries of prior year unpaid obligations, unexpired .....	.....	-23	-23
3050	Unpaid obligations, end of year .....	52	35	17
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-9	-10	-10
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-10	-10	-10
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	37	42	25
3200	Obligated balance, end of year .....	42	25	7
Financing authority and disbursements, net:				
Mandatory:				
4090	Budget authority, gross .....	110	95	86
Financing disbursements:				
4110	Outlays, gross (total) .....	103	95	83
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Upward Reestimate .....	-23	-6	.....
4120	Subsidy from Program Account .....	-35	-37	-37
4120	Upward Modification .....	-2	.....	.....
4122	Interest on uninvested funds .....	-2	.....	.....
4123	Payment of Principal .....	-29	-59	-38
4123	Interest Received .....	-9	-17	-15
4130	Offsets against gross budget authority and outlays (total) ....	-100	-119	-90
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
4160	Budget authority, net (mandatory) .....	9	-24	-4
4170	Outlays, net (mandatory) .....	3	-24	-7
4180	Budget authority, net (total) .....	9	-24	-4
4190	Outlays, net (total) .....	3	-24	-7

**Status of Direct Loans** (in millions of dollars)

Identification code 091-4290-0-3-502	2024 actual	2025 est.	2026 est.	
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority .....	77	71	77

TEACH GRANT FINANCING ACCOUNT—Continued  
Status of Direct Loans—Continued

Identification code 091-4290-0-3-502	2024 actual	2025 est.	2026 est.
1150 Total direct loan obligations .....	77	71	77
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	809	829	839
1231 Disbursements: Direct loan disbursements .....	43	71	72
1251 Repayments: Repayments and prepayments .....	-29	-59	-38
1264 Other adjustments, net (+ or -) .....	6	-2	-2
1290 Outstanding, end of year .....	829	839	871

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the TEACH Grant program. Amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4290-0-3-502	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury .....	27	20
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	809	829
1402 Interest receivable .....	67	81
1405 Allowance for subsidy cost (-) .....	-322	-355
1499 Net present value of assets related to direct loans .....	554	555
1901 Other Federal assets: Other assets—Rounding .....		1
1999 Total assets .....	581	576
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable .....		
2103 Debt .....	581	576
2999 Total liabilities .....	581	576
NET POSITION:		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	581	576

## STUDENT FINANCIAL ASSISTANCE DEBT COLLECTION

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 091-5557-0-2-502	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			5
Receipts:			
Current law:			
1130 Student Financial Assistance Debt Collection .....	3	16	16
2000 Total: Balances and receipts .....	3	16	21
Appropriations:			
Current law:			
2101 Student Financial Assistance Debt Collection .....	-3	-11	-11
2103 Student Financial Assistance Debt Collection .....		-1	-1
2132 Student Financial Assistance Debt Collection .....		1	1
2199 Total current law appropriations .....	-3	-11	-11
2999 Total appropriations .....	-3	-11	-11
5099 Balance, end of year .....		5	10

## Program and Financing (in millions of dollars)

Identification code 091-5557-0-2-502	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Student Financial Assistance Debt Collection .....		3	3
0900 Total new obligations, unexpired accounts (object class 25.2) .....		3	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	11	15
1022 Capital transfer of unobligated balances to general fund .....		-3	-3

1070 Unobligated balance (total) .....	8	8	12
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3	11	11
1203 Appropriation (previously unavailable)(special or trust) ....		1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-1	-1
1240 Capital transfer of appropriations to general fund .....		-1	-1
1260 Appropriations, mandatory (total) .....	3	10	10
1930 Total budgetary resources available .....	11	18	22
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	11	15	19

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			1
3010 New obligations, unexpired accounts .....		3	3
3020 Outlays (gross) .....		-2	-4
3050 Unpaid obligations, end of year .....		1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	3	10	10
Outlays, gross:			
4101 Outlays from mandatory balances .....		2	4
4180 Budget authority, net (total) .....	3	10	10
4190 Outlays, net (total) .....		2	4

## FEDERAL STUDENT LOAN RESERVE FUND

## Program and Financing (in millions of dollars)

Identification code 091-4257-0-3-502	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0102 Obligations, non-Federal .....	299	847	847
0900 Total new obligations, unexpired accounts (object class 42.0) .....	299	847	847
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	564	577	623
1022 Capital transfer of unobligated balances to general fund .....	-61		
1070 Unobligated balance (total) .....	503	577	623
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	373	893	756
1930 Total budgetary resources available .....	876	1,470	1,379
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	577	623	532

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	299	847	847
3020 Outlays (gross) .....	-299	-847	-764
3050 Unpaid obligations, end of year .....			83
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			83

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	373	893	756
Outlays, gross:			
4100 Outlays from new mandatory authority .....		838	756
4101 Outlays from mandatory balances .....	299	9	8
4110 Outlays, gross (total) .....	299	847	764
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....		-893	-756
4123 Non-Federal sources .....	-373		
4130 Offsets against gross budget authority and outlays (total) ....	-373	-893	-756
4170 Outlays, net (mandatory) .....	-74	-46	8
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-74	-46	8

The Higher Education Amendments of 1998 clarified that reserve funds held by public and non-profit guaranty agencies participating in the Federal Family Education Loan (FFEL) program are Federal property. These reserves are used to pay default claims from FFEL lenders and fees to support agency efforts to avert defaults. The Federal Government reimburses these reserves for default claim payments. The Consolidated Appropriations Act, 2016, increased guaranty agency reinsurance payments from 95 percent of the face value of loans to 100 percent. The following schedule reflects the balances in these guaranty agency funds.

**Balance Sheet** (in millions of dollars)

Identification code 091-4257-0-3-502	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....		
1901 Other Federal assets: Other assets .....	404	576
1999 Total assets .....	404	576
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	565	576
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	-161	
4999 Total liabilities and net position .....	404	576

**FEDERAL DIRECT STUDENT LOAN PROGRAM ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 091-0243-0-1-502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	46,593	39,225	35,727
0703 Subsidy for modifications of direct loans .....	1,747		
0705 Reestimates of direct loan subsidy .....	52,758	20,703	
0706 Interest on reestimates of direct loan subsidy .....	13,085	14,113	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	114,183	74,041	35,727
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (indefinite) .....	114,183	74,041	35,727
1900 Budget authority (total) .....	114,183	74,041	35,727
1930 Total budgetary resources available .....	114,183	74,041	35,727
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,052	6,958	10,378
3010 New obligations, unexpired accounts .....	114,183	74,041	35,727
3020 Outlays (gross) .....	-110,176	-70,621	-34,080
3041 Recoveries of prior year unpaid obligations, expired .....	-1,101		
3050 Unpaid obligations, end of year .....	6,958	10,378	12,025
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4,052	6,958	10,378
3200 Obligated balance, end of year .....	6,958	10,378	12,025
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	114,183	74,041	35,727
Outlays, gross:			
4100 Outlays from new mandatory authority .....	107,980	66,500	29,067
4101 Outlays from mandatory balances .....	2,196	4,121	5,013
4110 Outlays, gross (total) .....	110,176	70,621	34,080
4180 Budget authority, net (total) .....	114,183	74,041	35,727
4190 Outlays, net (total) .....	110,176	70,621	34,080

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

Identification code 091-0243-0-1-502	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Stafford .....	19,314	19,605	18,381
115002 Unsubsidized Stafford .....	54,368	55,019	52,977
115003 PLUS .....	28,889	29,928	30,284
115004 Consolidation .....	73,262	41,469	42,186

115999 Total direct loan levels .....	175,833	146,021	143,828
Direct loan subsidy (in percent):			
132001 Stafford .....	26.22	36.01	33.76
132002 Unsubsidized Stafford .....	19.95	22.60	20.87
132003 PLUS .....	-1.91	-6.49	-6.56
132004 Consolidation .....	41.88	47.58	43.77
132999 Weighted average subsidy rate .....	26.18	25.53	23.46
Direct loan subsidy budget authority:			
133001 Stafford .....	5,064	7,060	6,206
133002 Unsubsidized Stafford .....	10,846	12,434	11,056
133003 PLUS .....	-552	-1,942	-1,987
133004 Consolidation .....	30,682	19,731	18,465
133999 Total subsidy budget authority .....	46,040	37,283	33,740
Direct loan subsidy outlays:			
134001 Stafford .....	3,799	5,666	5,684
134002 Unsubsidized Stafford .....	8,165	10,387	9,931
134003 PLUS .....	-885	-1,398	-1,892
134004 Consolidation .....	30,622	19,752	18,465
134005 Federal Direct Student Loans .....	1,747		
134999 Total subsidy outlays .....	43,448	34,407	32,188
Direct loan reestimates:			
135005 Federal Direct Student Loans .....	64,160	24,377	
135999 Total direct loan reestimates .....	64,160	24,377	

The Federal Government manages two major student loan programs: the Federal Family Education Loan (FFEL) program and the William D. Ford Federal Direct Loan (Direct Loan) program. The Student Aid and Fiscal Responsibility Act eliminated the authorization to originate new FFEL loans; as of July 1, 2010, the Direct Loan program originates all new loans. This narrative outlines the structure of these two programs and provides text tables displaying program cost data; loan volume, subsidy, default, and interest rates; and other descriptive information.

From its inception in 1965 through the end of June 2010, the FFEL program guaranteed almost \$899 billion in loans made to postsecondary students and their parents. Although no new FFEL loans have been originated since July 1, 2010, more than \$137 billion of outstanding FFEL loans continue to be serviced by lenders, the Department of Education, and guaranty agencies.

Under the Direct Loan program, the Federal Government provides loan capital through the Treasury while the Department of Education loan origination and servicing is handled by private and not-for-profit loan servicers under performance-based contracts with the Department. The Direct Loan program began operation in award year 1994–1995, originating 7 percent of overall loan volume. In 2026, excluding Consolidation Loans, the Direct Loan program will make \$90.9 billion in new loans.

The Direct Loan program currently offers four types of loans: Subsidized Stafford; Unsubsidized Stafford; PLUS; and Consolidation. Loans can be used for qualified educational expenses. Undergraduates with financial need may receive a Subsidized Stafford loan (graduate and professional students are not eligible). The other three loan programs are available to borrowers at all income levels. Interest rates are set annually for loans originated in the upcoming award year based on the 10-year Treasury note; those rates will remain fixed for the life of the loan. For Subsidized Stafford loans available to undergraduates, the interest rate will be equal to the 10-year Treasury note plus 2.05 percent and capped at 8.25 percent. Loans originated in award year 2024–2025 have an interest rate of 6.53 percent. Interest payments for these loans are fully subsidized by the Federal Government while a student is in school and during grace and deferment periods. The interest rate on new Unsubsidized Stafford loans for undergraduate borrowers is the same as that on Subsidized Stafford loans for undergraduates. The Unsubsidized Stafford loan interest rate for graduate and professional students is equal to the 10-year Treasury note plus 3.6 percent and capped at 9.5 percent. Loans originated in award year 2024–2025 have an interest rate of 8.08 percent. The borrower interest rate on PLUS loans to graduate and professional students and parents of undergraduate borrowers is equal to the 10-year Treasury note plus 4.6 percent and capped at 10.5 percent. PLUS loans originated in award year 2024–2025 have an interest rate of 9.08 percent.

## FEDERAL DIRECT STUDENT LOAN PROGRAM ACCOUNT—Continued

Consolidation loans allow borrowers to combine FFEL, Direct Loans, and Perkins Loans, as well as some loans made under the Public Health Service Act. The interest rate for new Consolidation loans equals the weighted average of the interest rate on the loans consolidated, rounded up to the nearest one-eighth of a percent. For most types of Direct Loans, the origination fee is a base rate of 1 percent, but an additional surcharge for sequestration was added in years 2013 to 2024. The base origination fee for PLUS loans is 4 percent, but has included an additional surcharge in years 2013 to 2024.

Borrowers may choose from four basic types of repayment plans: standard; graduated; extended (available for qualified borrowers who have outstanding loans of more than \$30,000); and income-driven (IDR). FFEL borrowers may change repayment plans annually. Direct Loan borrowers may switch between repayment plans at any time. The maximum repayment period is 10 years for standard and graduated plans, as well as the income-sensitive repayment plan that is available only for FFEL loans. Under the current income-driven administrative Pay As You Earn (PAYE) and statutory Income-Based-Repayment (IBR) plans, for new borrowers after 2014, the repayment period is 20 years. PAYE and IBR require partial financial hardship in order to qualify for reduced payments and borrowers in those plans have their monthly payments capped at the monthly payment of the 10-year Standard plan. At the end of the repayment term, the borrower's remaining balance is forgiven.

On February 18, 2025, a federal court issued an injunction preventing the Department of Education from implementing the Saving on a Valuable Education (SAVE) Plan and parts of other IDR plans. As of March 26, 2025, the online IDR application is once again available for eligible borrowers to apply for IBR, PAYE, and Income Contingent Repayment (ICR).

Federal student loans have other benefits. For example, Federal student loans can be discharged when borrowers die, become totally and permanently disabled, or, under some circumstances, declare bankruptcy. In addition, there are several loan forgiveness programs. For example, new borrowers after October 1, 1998, who are employed as teachers in schools serving low-income populations for 5 consecutive, complete school years, qualify for up to \$5,000 in loan forgiveness; this benefit is increased to \$17,500 for mathematics, science, and special education teachers considered highly qualified under criteria established in the Elementary and Secondary Education Act. In addition, under the Public Service Loan Forgiveness Program, qualifying borrowers who have worked for 10 years full-time for an eligible public service employer, and made 120 qualifying monthly payments after October 1, 2007 in the standard or income-driven plans can have any remaining loan balance forgiven. This benefit is only available in the Direct Loan program, though FFEL borrowers may receive the benefit by taking out a Direct Consolidation Loan. Forgiveness is available for all Direct Loan borrowers, regardless of when they took out their loans.

The following tables display performance indicators and program data, including projected overall Direct Loan and FFEL costs.

## Federal Budget Authority and Outlays

(in thousands of dollars)

	2024 actual	2025 est.	2026 est.
<b>PROGRAM COST:</b>			
<b>FFEL:</b>			
Liquidating <sup>1</sup> .....	\$50,000	(\$170,300)	(\$170,300)
<b>Program:</b>			
Net Reestimate of Prior Year Costs .....	9,637,242	(6,712,874)	0
Net Modification <sup>2</sup> .....	1,323,071	0	0
Subtotal, Program .....	10,960,313	(6,712,874)	0
Total, FFEL .....	11,010,313	(6,883,174)	(170,300)
<b>Direct Loans:</b>			
<b>Program:</b>			
New Net Loan Subsidies .....	46,040,882	37,283,018	33,740,491
Net Reestimate of Prior Year Costs .....	64,160,384	24,376,363	0
Net Modification <sup>3</sup> .....	1,747,169	0	0
Total, Direct Loans .....	111,948,435	61,659,880	33,740,491
Total, FFEL and Direct Loans .....	122,958,748	54,776,707	33,570,191
<b>PROGRAM COST OUTLAYS:</b>			
<b>FFEL:</b>			
Liquidating <sup>1</sup> .....	(29,178)	(170,300)	(170,300)

<b>Program:</b>			
Net Reestimate of Prior Year Costs .....	9,637,242	(6,712,874)	0
Net Modification <sup>2</sup> .....	1,323,071	0	0
Subtotal, Program .....	10,960,313	(6,712,874)	0
Total, FFEL .....	10,931,135	(6,883,174)	(170,300)
<b>Direct Loans:</b>			
<b>Program:</b>			
Regular .....	41,700,862	34,407,765	32,187,628
Net Reestimate of Prior Year Costs .....	64,160,384	24,376,863	0
Net Modification <sup>3</sup> .....	1,747,169	0	0
Total, Direct Loans .....	107,608,415	58,784,628	32,187,628
Total, FFEL and Direct Loans .....	118,539,550	51,901,454	32,017,328

1 Liquidating account reflects loans made prior to 1992.

2 FFEL modification in FY 2024 reflects policy changes to Guaranty Agencies and involuntary collections.

3 Direct Loan modification in FY 2024 reflects policy changes to make future involuntary collections more effective.

Summary of Default Rates<sup>1</sup>

(expressed as percentages)

	2024 actual	2025 est.	2026 est.
<b>Direct Loans:</b>			
Stafford .....	23.23	23.03	22.86
<b>Unsubsidized Stafford</b>			
Undergraduate .....	27.41	27.40	26.98
Graduate/Professional .....	14.37	14.47	14.09
<b>PLUS</b>			
Parent PLUS .....	14.91	14.89	14.73
Grad PLUS .....	12.38	12.74	12.48
Consolidation .....	14.62	15.14	14.22
Weighted Average, Direct Loans .....	16.84	17.51	16.91

1 Default rates displayed in this table, which reflect projected defaults over the life of a loan cohort, are used in developing program cost estimates. The Department uses other rates based on defaults occurring in the first three years of repayment to determine institutional eligibility to participate in Federal loan programs.

## Selected Program Costs and Offsets

(in thousands of dollars)

	2024 actual	2025 est.	2026 est.
<b>FFEL:</b>			
<b>Payments to lenders:</b>			
Interest benefits .....	\$18,570	\$9,530	\$2,325
Special allowance payments <sup>1</sup> .....	90,672	596	(1,699)
Default claims .....	1,754,498	153,162	69,050
Loan discharges .....	429,078	411,723	368,519
Teacher loan forgiveness .....	69,229	0	0
Administrative payments to guaranty agencies <sup>2</sup> .....	706,578	562,694	415,473
<b>Fees paid to the Department of Education:</b>			
Loan holder fees .....	(25,900)	(6,527)	(769)
<b>Other Major Transactions:</b>			
Net default collections .....	(1,044,785)	(2,684,173)	(1,869,613)
Contract collection costs .....	1,475	92,427	66,530
Federal administrative costs .....	40,000	40,000	40,000
Net Cash Flow, FFEL .....	2,039,416	(1,420,568)	(910,184)
<b>Ensuring Continued Access to Student Loans (ECASLA):</b>			
Inflows .....	(12,296,423)	(5,223,212)	(1,969,422)
Outflows .....	12,296,423	5,929,697	1,969,422
Federal administrative costs .....	120,000	120,000	120,000
Net Cash Flow, ECASLA .....	120,000	826,485	120,000
<b>Direct Loans:</b>			
Loan disbursements to borrowers .....	148,526,220	132,936,994	134,043,038
Borrower interest payments .....	(21,565,595)	(28,566,803)	(33,409,724)
Borrower principal payments .....	(79,860,923)	(72,725,640)	(61,860,480)
Borrower origination fees .....	(1,731,521)	(1,847,176)	(1,888,915)
Net default collections .....	(19,580)	(9,055,787)	(10,669,153)
Contract collection costs .....	(64,991)	458,486	532,257
Federal administrative costs .....	1,037,255	1,038,704	1,055,610
Net operating cash flows .....	46,320,866	22,238,779	27,802,633
Loan capital borrowings from Treasury .....	(105,940,253)	(97,131,258)	(99,963,246)
Net interest payments to Treasury .....	25,760,178	36,445,842	33,694,948
Principal payments to Treasury .....	129,515,376	110,067,928	73,545,457
Subtotal, Treasury activity .....	49,335,302	49,382,512	7,277,159
Net Cash Flow, Direct Loans .....	95,656,168	71,621,291	35,079,792

1 Includes Negative Special Allowance Payments.

2 Includes VFA payments to Guaranty Agencies.

## Student Loan Program Costs: Analysis of Direct Loans Including Program and Administrative Expenses

(expressed as percentages)

	2024 actual <sup>1</sup>	2025 est.	2026 est.
<b>Direct Loans:</b>			
<b>New Loans:</b>			

Stafford .....	26.22	36.01	33.76
Unsubsidized Stafford			
Undergraduate .....	19.95	25.88	24.19
Graduate/Professional .....	19.95	20.28	18.52
PLUS			
Parent PLUS .....	-36.35	-33.31	-33.04
Grad PLUS .....	16.88	17.48	16.13
Subtotal, new loan subsidy .....	13.46	16.73	15.15
Federal administrative costs .....	1.70	1.70	1.70
Subtotal, new loans .....	15.16	18.43	16.85
Consolidation Loans			
Loan subsidy .....	46.23	47.58	43.77
Federal administrative costs .....	0.38	0.38	0.38
Subtotal, consolidation loans .....	46.61	47.96	44.15
New and Consolidation Loans			
Loan subsidy .....	26.86	25.56	23.56
Federal administrative costs .....	1.45	1.45	1.45
Total, Direct Loans .....	28.31	27.01	25.01

1 For 2024, the rates are current; these include actual executed rates for 2024 and the effects of re-estimates on those rates.

The table above describes Direct Loan costs on a subsidy rate basis: program costs calculated under the Federal Credit Reform Act of 1990 and comparably projected estimates of Federal administrative costs. As with any long-term projection, the comparison is based on assumed future interest rates, borrower characteristics, administrative costs, and other factors over the life of the loan cohort. To the degree actual conditions differ from projections, estimated subsidy rates will change.

The Federal Credit Reform Act of 1990 requires the cost of existing loan cohorts to be reestimated to reflect changes in actual and assumed borrower behavior, interest rates, and other factors. The following table shows the impact of these reestimates in FFEL and Direct Loans.

#### Loan Disbursement and Subsidy Costs Total Subsidy Costs 1992–2024

(in billions of dollars)

Original Subsidy Costs .....	FFEL	Direct Loans
Cumulative Reestimates .....	+\$77.1	-\$47.7
Net Subsidy Costs .....	-45.0	+225.6
Total Disbursements .....	+32.0	+177.9
	+898.7	+2,050.4

For Direct Loans, the net upward reestimate reflects several assumption updates, including changes to the Income-Driven Repayment plan model. Model assumptions affecting the 2024 cohort were also updated.

#### Direct Loan Repayment Options

(expressed as percentages)

Subsidies by Repayment Option	2024 actual <sup>1</sup>	2025 est.	2026 est.
Stafford:			
Standard .....	13.53	15.24	13.04
Extended .....	0.55	5.95	1.35
Graduated .....	7.57	11.36	7.51
IDR <sup>2</sup> .....	62.30	62.67	60.89
Unsubsidized Stafford:			
Standard .....	-8.54	-7.44	-7.58
Extended .....	-21.65	-16.32	-20.29
Graduated .....	-10.59	-5.97	-10.06
IDR .....	53.64	54.33	52.06
PLUS:			
Standard .....	-30.99	-29.84	-28.73
Extended .....	-48.72	-37.66	-45.57
Graduated .....	-39.39	-33.26	-37.33
IDR .....	45.98	45.95	44.29
Consolidated:			
Standard .....	5.91	6.64	1.85
Extended .....	-2.04	-1.63	-11.27
Graduated .....	-3.28	-2.50	-12.93
IDR .....	63.93	62.29	60.45

#### Direct Loan Repayment Options

(gross volumes in millions of dollars)

Volumes by Repayment Option	2024 actual <sup>1</sup>	2025 est.	2026 est.
Stafford:			
Standard .....	\$6,894	\$7,467	\$7,012
Extended .....	254	279	260
Graduated .....	1,551	1,688	1,580
IDR <sup>2</sup> .....	7,062	7,693	7,194
Unsubsidized Stafford:			

Standard .....	17,000	17,949	17,286
Extended .....	1,445	1,523	1,466
Graduated .....	4,718	4,982	4,794
IDR .....	22,110	23,344	22,455
PLUS:			
Standard .....	14,846	16,048	16,017
Extended .....	947	1,001	1,013
Graduated .....	2,302	2,448	2,470
IDR .....	8,845	8,982	9,253
Consolidated:			
Standard .....	151	90	89
Extended .....	13,271	7,539	7,735
Graduated .....	3,488	1,901	1,955
IDR .....	46,267	31,934	32,403

1 2024 rates are current; these include executed rates for 2024 and the effects of re-estimates on those rates.

2 All income-driven plan are included in the IDR category.

#### FEDERAL DIRECT STUDENT LOAN PROGRAM FINANCING ACCOUNT

##### Program and Financing (in millions of dollars)

Identification code 091–4253–0–3–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0301 Consolidation loans-Payment of Orig. Services .....	37	39	56
0401 Payment of contract collection costs .....	65	458	532
Credit program obligations:			
0710 Direct loan obligations .....	175,834	146,021	143,828
0713 Payment of interest to Treasury .....	31,196	36,446	33,695
0740 Negative subsidy obligations .....	552	1,942	1,987
0742 Downward reestimates paid to receipt accounts .....	903	6,305	.....
0743 Interest on downward reestimates .....	779	4,133	.....
0791 Direct program activities, subtotal .....	209,264	194,847	179,510
0900 Total new obligations, unexpired accounts .....	209,366	195,344	180,098
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	29,743	21,584	31,433
1021 Recoveries of prior year unpaid obligations .....	6,327	6,422	6,519
1023 Unobligated balances applied to repay debt .....	-26,069	-21,584	.....
1024 Unobligated balance of borrowing authority withdrawn .....	-4,783	-6,422	-6,519
1033 Recoveries of prior year paid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	5,219	.....	31,433
Financing authority:			
1200 Appropriations, mandatory:			
Appropriation .....	336	.....	.....
1400 Borrowing authority, mandatory:			
Borrowing authority .....	134,197	158,366	145,783
1800 Spending authority from offsetting collections, mandatory:			
Collected .....	218,788	182,813	141,908
1801 Change in uncollected payments, Federal sources .....	1,925	-3,724	323
1825 Spending authority from offsetting collections applied to repay debt .....	-129,515	-110,678	-73,545
1850 Spending auth from offsetting collections, mand (total) .....	91,198	68,411	68,686
1900 Budget authority (total) .....	225,731	226,777	214,469
1930 Total budgetary resources available .....	230,950	226,777	245,902
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	21,584	31,433	65,804
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	59,067	80,684	89,286
3010 New obligations, unexpired accounts .....	209,366	195,344	180,098
3020 Outlays (gross) .....	-181,422	-180,320	-162,328
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6,327	-6,422	-6,519
3050 Unpaid obligations, end of year .....	80,684	89,286	100,537
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2,196	-4,121	-397
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1,925	3,724	-323
3090 Uncollected pymts, Fed sources, end of year .....	-4,121	-397	-720
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	56,871	76,563	88,889
3200 Obligated balance, end of year .....	76,563	88,889	99,817

##### Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	225,731	226,777	214,469
Financing disbursements:			
4110 Outlays, gross (total) .....	181,422	180,320	162,328

FEDERAL DIRECT STUDENT LOAN PROGRAM FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 091-4253-0-3-502	2024 actual	2025 est.	2026 est.
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate .....	-52,758	-20,703	.....
4120 Upward reestimate, interest .....	-13,085	-14,113	.....
4120 Upward Mods .....	-1,747	.....	.....
4120 Program Subsidy .....	-42,586	-35,806	-34,080
4122 Interest on uninvested funds .....	-5,436	.....	.....
4123 Repayment of principal, Stafford .....	-13,301	-17,348	-11,191
4123 Interest received on loans, Stafford .....	-2,615	-3,706	-3,672
4123 Origination Fees, Stafford .....	-157	-175	-175
4123 Repayment of principal, Unsubsidized Stafford .....	-33,307	-35,847	-30,158
4123 Interest received on loans, Unsubsidized Stafford .....	-8,561	-9,753	-10,472
4123 Origination Fees, Unsubsidized Stafford .....	-454	-496	-491
4123 Repayment of principal, PLUS .....	-22,710	-17,249	-17,889
4123 Interest received on loans, PLUS .....	-5,575	-6,738	-7,421
4123 Origination Fees, PLUS .....	-1,121	-1,172	-1,224
4123 Payment of principal, Consolidation .....	-10,543	-11,338	-13,291
4123 Interest received on loans, Consolidation .....	-4,833	-8,369	-11,844
4130 Offsets against gross budget authority and outlays (total) ....	-218,789	-182,813	-141,908
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-1,925	3,724	-323
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4150 Additional offsets against budget authority only (total) .....	-1,924	3,724	-323
4160 Budget authority, net (mandatory) .....	5,018	47,688	72,238
4170 Outlays, net (mandatory) .....	-37,367	-2,493	20,420
4180 Budget authority, net (total) .....	5,018	47,688	72,238
4190 Outlays, net (total) .....	-37,367	-2,493	20,420

## Status of Direct Loans (in millions of dollars)

Identification code 091-4253-0-3-502	2024 actual	2025 est.	2026 est.
STAFFORD			
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	19,315	19,606	18,381
1150 Total direct loan obligations .....	19,315	19,606	18,381
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	248,463	245,615	243,543
1231 Disbursements: Direct loan disbursements .....	15,493	16,569	16,511
1251 Repayments: Repayments and prepayments .....	-16,074	-17,348	-11,191
1261 Adjustments: Capitalized interest .....	.....	8	4
1264 Other adjustments, net (+ or -) .....	-2,267	-1,301	-1,386
1290 Outstanding, end of year .....	245,615	243,543	247,481
UNSUBSIDIZED STAFFORD			
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	54,368	55,019	52,977
1150 Total direct loan obligations .....	54,368	55,019	52,977
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	461,003	458,636	469,976
1231 Disbursements: Direct loan disbursements .....	44,190	47,127	46,407
1251 Repayments: Repayments and prepayments .....	-42,323	-35,847	-30,158
1261 Adjustments: Capitalized interest .....	.....	3,021	5,062
1264 Other adjustments, net (+ or -) .....	-4,234	-2,961	-3,114
1290 Outstanding, end of year .....	458,636	469,976	488,173
PLUS			
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	28,889	29,927	30,284
1150 Total direct loan obligations .....	28,889	29,927	30,284
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	179,596	175,259	184,872
1231 Disbursements: Direct loan disbursements .....	26,687	27,765	28,946
1251 Repayments: Repayments and prepayments .....	-29,406	-17,889	-18,279
1261 Adjustments: Capitalized interest .....	.....	1,160	1,989
1264 Other adjustments, net (+ or -) .....	-1,618	-1,423	-1,551
1290 Outstanding, end of year .....	175,259	184,872	195,977
CONSOLIDATION			

Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	73,262	41,469	42,186
1150 Total direct loan obligations .....	73,262	41,469	42,186
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	447,096	489,361	516,980
1231 Disbursements: Direct loan disbursements .....	62,156	41,464	42,182
1251 Repayments: Repayments and prepayments .....	-15,373	-11,338	-13,291
1264 Other adjustments, net (+ or -) .....	-4,518	-2,507	-2,565
1290 Outstanding, end of year .....	489,361	516,980	543,306

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from Federal Direct Student Loans. Amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4253-0-3-502	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury .....	40,235	49,551
Investments in U.S. securities:		
1106 Receivables, net .....	59,231	22,814
1206 Non-Federal assets: Receivables, net .....	268	177
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	1,336,158	1,368,871
1402 Interest receivable .....	83,437	104,389
1405 Allowance for subsidy cost (-) .....	-388,684	-431,965
1499 Net present value of assets related to direct loans .....	1,030,911	1,041,295
1901 Other Federal assets: Other assets .....	2	.....
1999 Total assets .....	1,130,647	1,113,837
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable .....	.....	.....
2103 Debt .....	1,127,011	1,098,623
2105 Other .....	586	11,440
2201 Non-Federal liabilities: Accounts payable .....	3,050	3,774
2999 Total liabilities .....	1,130,647	1,113,837
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	1,130,647	1,113,837

## FEDERAL FAMILY EDUCATION LOAN PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-0231-0-1-502	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0703 Subsidy for modifications of direct loans .....	18	.....	.....
0704 Subsidy for modifications of loan guarantees .....	1,306	.....	.....
0705 Reestimates of direct loan subsidy .....	3,160	151	.....
0706 Interest on reestimates of direct loan subsidy .....	1,797	86	.....
0707 Reestimates of loan guarantee subsidy .....	3,184	869	.....
0708 Interest on reestimates of loan guarantee subsidy .....	3,835	1,253	.....
0715 Rounding for Reestimate Outlays .....	.....	2	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	13,300	2,361	.....
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	13,300	2,361	.....
1930 Total budgetary resources available .....	13,300	2,361	.....
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	13,300	2,361	.....
3020 Outlays (gross) .....	-13,300	-2,361	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....	13,300	2,361	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	13,300	2,361	.....



4180	Budget authority, net (total) .....	13,300	2,361	.....
4190	Outlays, net (total) .....	13,300	2,361	.....

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

Identification code 091–0231–0–1–502	2024 actual	2025 est.	2026 est.
Direct loan subsidy outlays:			
134010 Direct Participation Agreement Reestimates .....	11	-313	.....
134012 Direct Standard Put Reestimates .....	7	-393	.....
134999 Total subsidy outlays .....	18	-706	.....
Direct loan reestimates:			
135010 Direct Participation Agreement Reestimates .....	3,220	-170	.....
135012 Direct Standard Put Reestimates .....	1,737	-298	.....
135999 Total direct loan reestimates .....	4,957	-468	.....
Guaranteed loan subsidy outlays:			
234006 FFEL Guarantees .....	1,305	.....	.....
234999 Total subsidy outlays .....	1,305	.....	.....
Guaranteed loan reestimates:			
235006 FFEL Guarantees .....	4,680	-6,243	.....
235999 Total guaranteed loan reestimates .....	4,680	-6,243	.....

As required by the Federal Credit Reform Act of 1990, this program account records the subsidy costs associated with Federal Family Education Loans (FFEL), formerly guaranteed student loans, committed in 1992 and beyond. Beginning with the 1993 cohort of loans, mandatory administrative costs, specifically contract collection costs, are included in the FFEL subsidy estimates of each year's cohort. Subsidy amounts are estimated on a net present value basis.

A description of the FFEL program and accompanying tables are included under the Federal Direct Student Loan program account.

**FEDERAL FAMILY EDUCATION LOAN PROGRAM FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 091–4251–0–3–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0101 Default claims .....	461	59	29
0102 Special allowance .....	61	.....	.....
0103 Interest benefits .....	43	7	2
0104 Death, disability, and bankruptcy claims .....	453	23	19
0105 Teacher loan forgiveness, other write-offs .....	24	.....	.....
0107 Contract collection costs .....	.....	26	17
0110 Guaranty Agency account maintenance fees .....	164	1	1
0191 Subtotal, Stafford loans .....	1,206	116	68
0202 Default claims .....	583	78	38
0203 Special allowance .....	70	.....	.....
0204 Death, disability, and bankruptcy claims .....	691	39	30
0205 Teacher loan forgiveness, other write-offs .....	32	.....	.....
0207 Contract collection costs .....	.....	32	23
0210 Guaranty Agency account maintenance fees .....	219	.....	.....
0291 Subtotal, Unsubsidized Stafford loans .....	1,595	149	91
0301 Default claims .....	47	6	3
0304 Death, disability, and bankruptcy claims .....	162	7	6
0307 Contract Collection Costs .....	.....	3	2
0310 Guaranty Agency account maintenance fees .....	2	.....	.....
0391 Subtotal, PLUS loans .....	211	16	11
0410 Guaranty Agency account maintenance fees .....	2	.....	.....
0491 Subtotal, SLS loans .....	2	.....	.....
0501 Default claims .....	1,579	.....	.....
0502 Special allowance .....	1,160	10	1
0503 Interest benefits .....	58	.....	.....
0504 Death, disability, and bankruptcy claims .....	805	332	313
0505 Teacher loan forgiveness, other write-offs .....	70	.....	.....
0507 Contract collection costs .....	.....	26	23
0510 Guaranty Agency account maintenance fees .....	351	562	414
0591 Subtotal, Consolidations loans .....	4,023	930	751
Credit program obligations:			
0713 Payment of interest to Treasury .....	1,537	770	.....
0715 Temporary obs to be recovered .....	1,066	.....	.....
0742 Downward reestimates paid to receipt accounts .....	593	3,230	.....
0743 Interest on downward reestimates .....	1,746	5,136	.....

0791	Direct program activities, subtotal .....	4,942	9,136	.....
0900	Total new obligations, unexpired accounts .....	11,979	10,347	921

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22,971	25,167	28,023
1021 Recoveries of prior year unpaid obligations .....	1,076	.....	.....
1033 Recoveries of prior year paid obligations .....	215	.....	.....
1070 Unobligated balance (total) .....	24,262	25,167	28,023
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation .....	2	.....	.....
Borrowing authority, mandatory:			
1400 Borrowing authority .....	1,537	8,366	.....
1800 Spending authority from offsetting collections, mandatory:			
1820 Collected .....	11,363	4,837	1,857
Capital transfer of spending authority from offsetting collections to general fund .....	-18	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	11,345	4,837	1,857
1900 Budget authority (total) .....	12,884	13,203	1,857
1930 Total budgetary resources available .....	37,146	38,370	29,880
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	25,167	28,023	28,959

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,112	45	48
3010 New obligations, unexpired accounts .....	11,979	10,347	921
3020 Outlays (gross) .....	-11,970	-10,344	-917
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1,076	.....	.....
3050 Unpaid obligations, end of year .....	45	48	52
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,112	45	48
3200 Obligated balance, end of year .....	45	48	52

**Financing authority and disbursements, net:**

Mandatory:			
4090 Budget authority, gross .....	12,884	13,203	1,857
Financing disbursements:			
4110 Outlays, gross (total) .....	11,970	10,344	917
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate .....	-3,184	-869	.....
4120 Interest on upward reestimate .....	-3,835	-1,254	.....
4120 Upward Mods .....	-1,305	.....	.....
4122 Interest on uninvested funds .....	-1,408	-223	-193
4123 Stafford recoveries on defaults .....	-252	-764	-466
4123 Stafford special allowance rebate .....	-2	-1	.....
4123 Unsubsidized Stafford recoveries on default .....	-282	-916	-542
4123 Unsubsidized Stafford special allowance rebate .....	-3	-7	-1
4123 PLUS recoveries on defaults .....	-37	-95	-61
4123 PLUS special allowance rebate .....	-1	-2	-1
4123 SLS recoveries on defaults .....	-2	.....	.....
4123 Consolidation recoveries on defaults .....	-728	-699	-592
4123 Consolidation loan holders fee .....	-536	-7	-1
4123 Consolidation special allowance rebate .....	-3	.....	.....
4130 Offsets against gross budget authority and outlays (total) ....	-11,578	-4,837	-1,857
Additional offsets against financing authority only (total):			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	215	.....	.....
4160 Budget authority, net (mandatory) .....	1,521	8,366	.....
4170 Outlays, net (mandatory) .....	392	5,507	-940
4180 Budget authority, net (total) .....	1,521	8,366	.....
4190 Outlays, net (total) .....	392	5,507	-940

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 091–4251–0–3–502	2024 actual	2025 est.	2026 est.
<b>STAFFORD</b>			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	10,007	7,730	7,139
2251 Repayments and prepayments .....	-283	-509	-477
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-461	-59	-50
2263 Terminations for default that result in claim payments .....	-453	-23	-19
2264 Other adjustments, net .....	-1,080	.....	.....
2290 Outstanding, end of year .....	7,730	7,139	6,593

FEDERAL FAMILY EDUCATION LOAN PROGRAM FINANCING ACCOUNT—Continued  
Status of Guaranteed Loans—Continued

Identification code 091-4251-0-3-502	2024 actual	2025 est.	2026 est.
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	7,730	7,139	6,593
<b>Addendum:</b>			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	4,155	3,956	3,228
2331 Disbursements for guaranteed loan claims .....	461	59	50
2351 Repayments of loans receivable .....	-252	-764	-466
2361 Write-offs of loans receivable .....	-453	-23	-19
2364 Other adjustments, net .....	45		
2390 Outstanding, end of year .....	3,956	3,228	2,793
<b>UNSUBSIDIZED STAFFORD</b>			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	13,008	10,110	9,477
2251 Repayments and prepayments .....	-375	-516	-482
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-583	-78	-74
2263 Terminations for default that result in claim payments .....	-691	-39	-30
2264 Other adjustments, net .....	-1,249		
2290 Outstanding, end of year .....	10,110	9,477	8,891
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	10,110	9,477	8,891
<b>Addendum:</b>			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	10,373	10,097	9,220
2331 Disbursements for guaranteed loan claims .....	583	78	74
2351 Repayments of loans receivable .....	-282	-916	-542
2361 Write-offs of loans receivable .....	-691	-39	-30
2364 Other adjustments, net .....	114		
2390 Outstanding, end of year .....	10,097	9,220	8,722
<b>PLUS</b>			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	1,873	1,410	1,248
2251 Repayments and prepayments .....	-68	-87	-79
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-47	-68	-43
2263 Terminations for default that result in claim payments .....	-162	-7	-6
2264 Other adjustments, net .....	-186		
2290 Outstanding, end of year .....	1,410	1,248	1,120
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	1,410	1,248	1,120
<b>Addendum:</b>			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	84	31	78
2331 Disbursements for guaranteed loan claims .....	47	68	43
2351 Repayments of loans receivable .....	-37	-94	-61
2361 Write-offs of loans receivable .....	-162	-7	-6
2364 Other adjustments, net .....	99	80	80
2390 Outstanding, end of year .....	31	78	134
<b>SLS</b>			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	29	23	20
2251 Repayments and prepayments .....	-2	-3	-3
Adjustments:			
2261 Terminations for default that result in loans receivable .....			
2263 Terminations for default that result in claim payments .....			
2264 Other adjustments, net .....	-4		
2290 Outstanding, end of year .....	23	20	17
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	23	20	17

## Addendum:

Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	293	294	294
2331 Disbursements for guaranteed loan claims .....			
2351 Repayments of loans receivable .....	-2		
2361 Write-offs of loans receivable .....			
2364 Other adjustments, net .....	3		
2390 Outstanding, end of year .....	294	294	294

## CONSOLIDATION

Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	54,859	42,872	39,773
2251 Repayments and prepayments .....	-2,196	-2,767	-2,600
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-1,579		
2263 Terminations for default that result in claim payments .....	-805	-332	-313
2264 Other adjustments, net .....	-7,407		
2290 Outstanding, end of year .....	42,872	39,773	36,860

## Memorandum:

2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	42,872	39,773	36,860
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## Addendum:

Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	22,924	23,134	21,878
2331 Disbursements for guaranteed loan claims .....	1,579		
2351 Repayments of loans receivable .....	-727	-934	-934
2361 Write-offs of loans receivable .....	-805	-322	-313
2364 Other adjustments, net .....	163		
2390 Outstanding, end of year .....	23,134	21,878	20,631

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from Federal Family Education Loans, formerly guaranteed student loans, committed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4251-0-3-502	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	24,083	25,127
Investments in U.S. securities:		
1106 Receivables, net .....	2,793	3,924
1206 Non-Federal assets: Receivables, net .....	3	2
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	37,829	37,512
1502 Interest receivable .....	8,046	9,871
1505 Allowance for subsidy cost (-) .....	-34,253	-36,290
1599 Net present value of assets related to defaulted guaranteed loans .....	11,622	11,093
1901 Other Federal assets: Other assets .....		
1999 Total assets .....	38,501	40,146
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		
2103 Debt .....	26,885	28,338
2105 Other .....	515	2,124
Non-Federal liabilities:		
2201 Accounts payable .....	16	14
2204 Liabilities for loan guarantees .....	11,085	9,670
2999 Total liabilities .....	38,501	40,146
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	38,501	40,146

## TEMPORARY STUDENT LOAN PURCHASE AUTHORITY FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4453-0-3-502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0006 Contract collection costs .....	1	27	34
Credit program obligations:			
0713 Payment of interest to Treasury .....	628	626	446
0742 Downward reestimates paid to receipt accounts .....		190	
0743 Interest on downward reestimates .....		123	
0791 Direct program activities, subtotal .....	628	939	446
0900 Total new obligations, unexpired accounts .....	629	966	480
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	198	25	1
1021 Recoveries of prior year unpaid obligations .....	1		
1023 Unobligated balances applied to repay debt .....	-198	-25	
1070 Unobligated balance (total) .....	1		1
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation .....	2		
Borrowing authority, mandatory:			
1400 Borrowing authority .....		313	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	5,557	4,014	1,282
1825 Spending authority from offsetting collections applied to repay debt .....	-4,906	-3,360	-802
1850 Spending auth from offsetting collections, mand (total) .....	651	654	480
1900 Budget authority (total) .....	653	967	480
1930 Total budgetary resources available .....	654	967	481
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	25	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	1	
3010 New obligations, unexpired accounts .....	629	966	480
3020 Outlays (gross) .....	-632	-967	-480
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	1	
3200 Obligated balance, end of year .....	1		
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	653	967	480
Financing disbursements:			
4110 Outlays, gross (total) .....	632	967	480
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate .....	-2,041	-91	
4120 Upward reestimate interest .....	-1,179	-52	
4120 Upward Mods .....	-11		
4122 Interest on uninvested funds .....	-87		
4123 Principal repayments .....	-1,655	-3,402	-856
4123 Interest repayments .....	-584	-469	-426
4130 Offsets against gross budget authority and outlays (total) ....	-5,557	-4,014	-1,282
4160 Budget authority, net (mandatory) .....	-4,904	-3,047	-802
4170 Outlays, net (mandatory) .....	-4,925	-3,047	-802
4180 Budget authority, net (total) .....	-4,904	-3,047	-802
4190 Outlays, net (total) .....	-4,925	-3,047	-802

## Status of Direct Loans (in millions of dollars)

Identification code 091-4453-0-3-502	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	23,673	20,321	17,202
1251 Repayments: Repayments and prepayments .....	-2,041	-3,046	-855
1264 Other adjustments, net (+ or -) .....	-1,311	-73	-186
1290 Outstanding, end of year .....	20,321	17,202	16,161

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the participation interest program authorized under the Ensuring Continued

Access to Student Loans Act of 2008. Amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4453-0-3-502	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	203	26
Investments in U.S. securities:		
1106 Receivables, net .....	3,356	124
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	23,673	20,321
1402 Interest receivable .....	4,941	5,164
1405 Allowance for subsidy cost (-) .....	-9,881	-7,936
1499 Net present value of assets related to direct loans .....	18,733	17,549
1901 Other Federal assets: Other assets .....		
1999 Total assets .....	22,292	17,699
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		
2103 Debt .....	22,292	17,699
2105 Other .....		
2201 Non-Federal liabilities: Accounts payable .....		
2999 Total liabilities .....	22,292	17,699
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	22,292	17,699

## STUDENT LOAN ACQUISITION ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4449-0-3-502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 Contract collection costs .....		15	18
Credit program obligations:			
0713 Payment of interest to Treasury .....	293	506	259
0742 Downward reestimates paid to receipt accounts .....		243	
0743 Interest on downward reestimates .....		150	
0791 Direct program activities, subtotal .....	293	899	259
0900 Total new obligations, unexpired accounts .....	293	914	277
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,190	2,931	
1021 Recoveries of prior year unpaid obligations .....	2		
1023 Unobligated balances applied to repay debt .....	-131	-2,931	
1070 Unobligated balance (total) .....	1,061		
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1		
Borrowing authority, mandatory:			
1400 Borrowing authority .....	6	393	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3,197	1,159	640
1825 Spending authority from offsetting collections applied to repay debt .....	-1,041	-638	-363
1850 Spending auth from offsetting collections, mand (total) .....	2,156	521	277
1900 Budget authority (total) .....	2,163	914	277
1930 Total budgetary resources available .....	3,224	914	277
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,931		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	1	1
3010 New obligations, unexpired accounts .....	293	914	277
3020 Outlays (gross) .....	-295	-914	-276
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	1	1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	1	1
3200 Obligated balance, end of year .....	1	1	2

STUDENT LOAN ACQUISITION ACCOUNT—Continued  
Program and Financing—Continued

Identification code 091-4449-0-3-502	2024 actual	2025 est.	2026 est.
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2,163	914	277
Financing disbursements:			
4110 Outlays, gross (total) .....	295	914	276
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate .....	-1,119	-61	.....
4120 Upward reestimate interest .....	-618	-34	.....
4120 Upward Mods .....	-7	.....	.....
4122 Interest on uninvested funds .....	-94	.....	.....
4123 Principal repayments .....	-1,037	-640	-362
4123 Borrower interest repayments .....	-322	-424	-278
4130 Offsets against gross budget authority and outlays (total) ....	-3,197	-1,159	-640
4160 Budget authority, net (mandatory) .....	-1,034	-245	-363
4170 Outlays, net (mandatory) .....	-2,902	-245	-364
4180 Budget authority, net (total) .....	-1,034	-245	-363
4190 Outlays, net (total) .....	-2,902	-245	-364

## Status of Direct Loans (in millions of dollars)

Identification code 091-4449-0-3-502	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	13,083	11,568	10,836
1251 Repayments: Repayments and prepayments .....	-1,037	-640	-362
1264 Other adjustments, net (+ or -) .....	-478	-92	-133
1290 Outstanding, end of year .....	11,568	10,836	10,341

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the standard and short-term Put programs authorized under the Ensuring Continued Access to Student Loans Act of 2008. Amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4449-0-3-502	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	1,194	2,932
Investments in U.S. securities:		
1106 Receivables, net .....	1,781	82
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	13,083	11,568
1402 Interest receivable .....	2,489	2,750
1405 Allowance for subsidy cost (-) .....	-8,203	-7,686
1499 Net present value of assets related to direct loans .....	7,369	6,632
1901 Other Federal assets: Other assets .....	.....	.....
1999 Total assets .....	10,344	9,646
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....	.....	.....
2103 Debt .....	10,344	9,177
2105 Other .....	.....	469
2201 Non-Federal liabilities: Accounts payable .....	.....	.....
2999 Total liabilities .....	10,344	9,646
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	10,344	9,646

## TEMPORARY STUDENT LOAN PURCHASE AUTHORITY CONDUIT FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4459-0-3-502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Contract collection costs .....	.....	2	2

Credit program obligations:			
0713 Payment of interest to Treasury .....	42	40	40
0900 Total new obligations, unexpired accounts .....	42	42	42

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	3	3
1023 Unobligated balances applied to repay debt .....	-6	.....	.....
1070 Unobligated balance (total) .....	.....	3	3
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	45	47	47
1825 Spending authority from offsetting collections applied to repay debt .....	.....	-5	-5
1850 Spending auth from offsetting collections, mand (total) .....	45	42	42
1900 Budget authority (total) .....	45	42	42
1930 Total budgetary resources available .....	45	45	45
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	42	42	42
3020 Outlays (gross) .....	-42	-42	-42
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	45	42	42
Financing disbursements:			
4110 Outlays, gross (total) .....	42	42	42
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds .....	-1	.....	.....
4123 Principal repayments .....	-30	-30	-30
4123 Interest repayments .....	-14	-17	-17
4130 Offsets against gross budget authority and outlays (total) ....	-45	-47	-47
4160 Budget authority, net (mandatory) .....	.....	-5	-5
4170 Outlays, net (mandatory) .....	-3	-5	-5
4180 Budget authority, net (total) .....	.....	-5	-5
4190 Outlays, net (total) .....	-3	-5	-5

## Status of Direct Loans (in millions of dollars)

Identification code 091-4459-0-3-502	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1,198	1,128	1,098
1251 Repayments: Repayments and prepayments .....	-30	-30	-30
1264 Other adjustments, net (+ or -) .....	-40	.....	.....
1290 Outstanding, end of year .....	1,128	1,098	1,068

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the asset-backed commercial paper conduit authorized under the Ensuring Continued Access to Student Loans Act of 2008. Amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4459-0-3-502	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	6	3
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	1,198	1,128
1402 Interest receivable .....	344	389
1405 Allowance for subsidy cost (-) .....	-173	-150
1499 Net present value of assets related to direct loans .....	1,369	1,367
1901 Other Federal assets: Other assets .....	.....	.....
1999 Total assets .....	1,375	1,370
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	1,375	1,370
2201 Non-Federal liabilities: Accounts payable .....	.....	.....

2999	Total liabilities .....	1,375	1,370
<b>NET POSITION:</b>			
3300	Cumulative results of operations .....		
4999	Total liabilities and net position .....	1,375	1,370

## FEDERAL FAMILY EDUCATION LOAN LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-0230-0-1-502	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
0101	Interest benefits, net of origination fees .....	1	2	2
0103	Default claims .....	2	14	14
0104	Death, disability, and bankruptcy claims .....	4	15	15
0105	Contract collection costs .....		5	5
0191	Subtotal, Stafford loans .....	7	36	36
0201	Default claims .....		2	2
0202	Death, disability, and bankruptcy claims .....	1	1	1
0291	Subtotal, PLUS/SLS loans .....	1	3	3
0900	Total new obligations, unexpired accounts .....	8	39	39
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	33	82	
1021	Recoveries of prior year unpaid obligations .....	3		
1022	Capital transfer of unobligated balances to general fund .....	-33	-82	
1033	Recoveries of prior year paid obligations .....	1		
1070	Unobligated balance (total) .....	4		
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	50		
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	36	209	209
1820	Capital transfer of spending authority from offsetting collections to general fund .....		-170	-170
1850	Spending auth from offsetting collections, mand (total) .....	36	39	39
1900	Budget authority (total) .....	86	39	39
1930	Total budgetary resources available .....	90	39	39
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	82		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	4		
3010	New obligations, unexpired accounts .....	8	39	39
3020	Outlays (gross) .....	-9	-39	-39
3040	Recoveries of prior year unpaid obligations, unexpired .....	-3		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	4		
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	86	39	39
Outlays, gross:				
4100	Outlays from new mandatory authority .....	8	39	39
4101	Outlays from mandatory balances .....	1		
4110	Outlays, gross (total) .....	9	39	39
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Fed collections on defaulted loans, Stafford .....	-25	-184	-184
4123	Reimbursements from guaranty agencies, Stafford .....	-6		
4123	Other collections, Stafford .....	-1		
4123	Federal collections on defaulted loans, PLUS/SLS .....	-4	-25	-25
4123	Reimbursements from guaranty agencies, PLUS/SLS .....	-1		
4130	Offsets against gross budget authority and outlays (total) ....	-37	-209	-209
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	1		
4160	Budget authority, net (mandatory) .....	50	-170	-170
4170	Outlays, net (mandatory) .....	-28	-170	-170
4180	Budget authority, net (total) .....	50	-170	-170
4190	Outlays, net (total) .....	-28	-170	-170

## Status of Guaranteed Loans (in millions of dollars)

Identification code 091-0230-0-1-502		2024 actual	2025 est.	2026 est.
STAFFORD LOANS				
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	285	885	846
2251	Repayments and prepayments .....	-10	-13	-13
Adjustments:				
2261	Terminations for default that result in loans receivable .....	-2	-18	-18
2263	Terminations for default that result in claim payments .....	-4	-8	-8
2264	Other adjustments, net .....	616	.....	.....
2290	Outstanding, end of year .....	885	846	807
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	885	207	207
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	2,656	2,541	2,380
2331	Disbursements for guaranteed loan claims .....	2	18	18
2351	Repayments of loans receivable .....	-19	-171	-171
2361	Write-offs of loans receivable .....	-4	-8	-8
2364	Other adjustments, net .....	-94	.....	.....
2390	Outstanding, end of year .....	2,541	2,380	2,219
PLUS/SLS LOANS				
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	26	108	103
2251	Repayments and prepayments .....	-1	-2	-2
Adjustments:				
2261	Terminations for default that result in loans receivable .....	.....	-2	-2
2263	Terminations for default that result in claim payments .....	-1	-1	-1
2264	Other adjustments, net .....	84	.....	.....
2290	Outstanding, end of year .....	108	103	98
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	107	16	16
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	552	526	504
2331	Disbursements for guaranteed loan claims .....	.....	2	2
2351	Repayments of loans receivable .....	-3	-23	-23
2361	Write-offs of loans receivable .....	-1	-1	-1
2364	Other adjustments, net .....	-22	.....	.....
2390	Outstanding, end of year .....	526	504	482

As required by the Federal Credit Reform Act of 1990, this liquidating account records, for this program, all cash flows to and from the Government resulting from guaranteed student loans committed prior to 1992. This account is shown on a cash basis. All new loan activity in this program for 1992 and beyond is recorded in corresponding program and financing accounts.

## Balance Sheet (in millions of dollars)

Identification code 091-0230-0-1-502	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury .....	37	83
1701 Defaulted guaranteed loans, gross .....	3,208	3,067
1702 Interest receivable .....	5,028	5,314
1703 Allowance for estimated uncollectible loans and interest (-) .....	-8,014	-8,246
1799 Value of assets related to loan guarantees .....	222	135
1999 Total assets .....	259	218
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury .....	213	155
Non-Federal liabilities:		
2201 Accounts payable .....		
2204 Liabilities for loan guarantees .....		
2999 Total liabilities .....	213	155
NET POSITION:		
3100 Unexpended appropriations .....	50	100
3300 Cumulative results of operations .....	-4	-37
3999 Total net position .....	46	63

## FEDERAL FAMILY EDUCATION LOAN LIQUIDATING ACCOUNT—Continued

## Balance Sheet—Continued

Identification code 091-0230-0-1-502	2023 actual	2024 actual
4999 Total liabilities and net position .....	259	218

## Object Classification (in millions of dollars)

Identification code 091-0230-0-1-502	2024 actual	2025 est.	2026 est.
Direct obligations:			
33.0 Investments and loans .....	2	21	21
41.0 Grants, subsidies, and contributions .....	1	2	2
42.0 Insurance claims and indemnities .....	5	16	16
99.0 Direct obligations .....	8	39	39
99.9 Total new obligations, unexpired accounts .....	8	39	39

## HEALTH EDUCATION ASSISTANCE LOANS PROGRAM ACCOUNT

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

Identification code 091-0247-0-1-502	2024 actual	2025 est.	2026 est.
Guaranteed loan reestimates:			
235001 HEAL Loan Guarantee .....	-13	-2	.....

Consistent with the Consolidated Appropriations Act, 2014 (P.L. 113-76), the Health Education Assistance Loans (HEAL) program was transferred to the Department of Education from the Department of Health and Human Services in 2014. The Department of Education assumed responsibility for the program and the authority to administer, service, collect, and enforce the program.

The HEAL program guarantees loans from private lenders to health professions students to pay for the costs of their training. As required by the Federal Credit Reform Act of 1990, this account records the subsidy costs associated with HEAL loan guarantees committed in 1992 and beyond (including modifications of HEAL loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of the program.

## HEALTH EDUCATION ASSISTANCE LOANS FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4300-0-3-502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711 Default claim payments on principal .....	1	4	4
0713 Payment of interest to Treasury .....	.....	2	2
0715 Default Collection Costs .....	.....	1	1
0742 Downward reestimates paid to receipt accounts .....	3	.....	.....
0743 Interest on downward reestimates .....	11	2	.....
0900 Total new obligations, unexpired accounts .....	15	9	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	25	14	10
Financing authority:			
1800 Spending authority from offsetting collections, mandatory:			
Collected .....	4	5	5
1900 Budget authority (total) .....	4	5	5
1930 Total budgetary resources available .....	29	19	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14	10	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	3
3010 New obligations, unexpired accounts .....	15	9	7
3020 Outlays (gross) .....	-15	-6	-6

3050 Unpaid obligations, end of year .....	3	4
Memorandum (non-add) entries:		
3100 Obligated balance, start of year .....	.....	3
3200 Obligated balance, end of year .....	3	4

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	4	5	5
Financing disbursements:			
4110 Outlays, gross (total) .....	15	6	6
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds .....	-1	-2	-2
4123 Non-Federal sources .....	-3	-3	-3
4130 Offsets against gross budget authority and outlays (total) ....	-4	-5	-5
4170 Outlays, net (mandatory) .....	11	1	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	11	1	1

## Status of Guaranteed Loans (in millions of dollars)

Identification code 091-4300-0-3-502	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2143 Uncommitted limitation carried forward .....	.....	.....	.....
2150 Total guaranteed loan commitments .....	.....	.....	.....
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	25	17	9
2251 Repayments and prepayments .....	-6	-6	-6
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-1	-3	-3
2263 Terminations for default that result in claim payments .....	-1	-1	-1
2264 Other adjustments, net .....	.....	2	8
2290 Outstanding, end of year .....	17	9	7
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	15	9	7
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	128	122	121
2331 Disbursements for guaranteed loan claims .....	1	3	3
2351 Repayments and prepayments .....	-3	-3	-3
2361 Write-offs of loans receivable .....	-1	-1	-1
2364 Other adjustments, net .....	-3	.....	.....
2390 Outstanding, end of year .....	122	121	120

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the Health Education Assistance Loan program. Amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4300-0-3-502	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	25	15
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	128	122
1502 Interest receivable .....	17	20
1505 Allowance for subsidy cost (-) .....	58	74
1599 Net present value of assets related to defaulted guaranteed loans .....	203	216
1901 Other Federal assets: Other assets .....	.....	.....
1999 Total assets .....	228	231
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	17	17
Non-Federal liabilities:		
2203 Debt .....	.....	.....
2204 Liabilities for loan guarantees .....	211	214
2999 Total liabilities .....	228	231
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....

4999 Total liabilities and net position ..... 228 231

## HEALTH EDUCATION ASSISTANCE LOANS LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4299-0-3-502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0715 Default Collections Costs .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 33.0) .....	1	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	2	.....
1022 Capital transfer of unobligated balances to general fund .....	-1	-2	.....
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3	3	3
1820 Capital transfer of spending authority from offsetting collections to general fund .....	.....	-2	-2
1850 Spending auth from offsetting collections, mand (total) .....	3	1	1
1900 Budget authority (total) .....	3	1	1
1930 Total budgetary resources available .....	3	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	3	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	1	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-3	-3	-3
4180 Budget authority, net (total) .....	.....	-2	-2
4190 Outlays, net (total) .....	-2	-2	-2

## Status of Guaranteed Loans (in millions of dollars)

Identification code 091-4299-0-3-502	2024 actual	2025 est.	2026 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	3	2	1
2251 Repayments and prepayments .....	-1	-1	-1
Adjustments:			
2261 Terminations for default that result in loans receivable .....	.....	.....	.....
2264 Other adjustments, net .....	.....	.....	.....
2290 Outstanding, end of year .....	2	1	.....
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	2	1	.....
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	240	241	238
2331 Disbursements for guaranteed loan claims .....	.....	.....	.....
2351 Repayments of loans receivable .....	-3	-3	-3
2361 Write-offs of loans receivable .....	.....	.....	.....
2364 Other adjustments, net .....	4	.....	.....
2390 Outstanding, end of year .....	241	238	235

As required by the Federal Credit Reform Act of 1990, this liquidating account records, for this program, all cash flows to and from the Government resulting from guaranteed Health Education Assistance Loans loans committed prior to 1992. This account is shown on a cash basis. All loan activity in this program for 1992 and beyond is recorded in corresponding program and financing accounts.

## Balance Sheet (in millions of dollars)

Identification code 091-4299-0-3-502	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	1	3
1701 Defaulted guaranteed loans, gross .....	240	241
1702 Interest receivable .....	8	13
1703 Allowance for estimated uncollectible loans and interest (-) .....	-63	.....
1799 Value of assets related to loan guarantees .....	185	254
1901 Other Federal assets: Other assets .....	.....	-69
1999 Total assets .....	186	188
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	163	162
Non-Federal liabilities:		
2204 Liabilities for loan guarantees .....	39	41
2207 Other .....	.....	2
2999 Total liabilities .....	202	205
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	-16	-17
4999 Total liabilities and net position .....	186	188

## INSTITUTE OF EDUCATION SCIENCES

## Federal Funds

## INSTITUTE OF EDUCATION SCIENCES

For necessary expenses for the Institute of Education Sciences as authorized by section 208 of the Department of Education Organization Act and carrying out activities authorized by the National Assessment of Educational Progress Authorization Act, section 208 of the Educational Technical Assistance Act of 2002, and section 664 of the Individuals with Disabilities Education Act, \$261,300,000, which shall remain available through September 30, 2027: Provided, That funds available to carry out section 208 of the Educational Technical Assistance Act may be used to link Statewide elementary and secondary data systems with early childhood, postsecondary, and workforce data systems, or to further develop such systems: Provided further, That up to \$6,000,000 of the funds available to carry out section 208 of the Educational Technical Assistance Act may be used for awards to public or private organizations or agencies to support activities to improve data coordination, quality, and use at the local, State, and national levels.

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

## Program and Financing (in millions of dollars)

Identification code 091-1100-0-1-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Research, development, and dissemination .....	232	.....	.....
0002 Statistics .....	117	.....	.....
0003 Regional educational laboratories .....	57	.....	.....
0004 National Assessment .....	210	185	130
0005 National Assessment Governing Board .....	6	8	7
0006 Research in special education .....	70	.....	.....
0007 Statewide longitudinal data systems .....	49	.....	.....
0008 Special education studies and evaluations .....	12	.....	.....
0009 Direct program activity [Program Administration] .....	67	.....	.....
0010 Undistributed .....	.....	600	124
0100 Total direct program .....	820	793	261
0799 Total direct obligations .....	820	793	261
0900 Total new obligations, unexpired accounts .....	820	793	261
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	239	214	219
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	239	.....	.....
1021 Recoveries of prior year unpaid obligations .....	2	5	5
1070 Unobligated balance (total) .....	241	219	224
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	793	793	261
1900 Budget authority (total) .....	793	793	261
1930 Total budgetary resources available .....	1,034	1,012	485

INSTITUTE OF EDUCATION SCIENCES—Continued  
Program and Financing—Continued

Identification code 091–1100–0–1–503	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	214	219	224
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	769	794	847
3010 New obligations, unexpired accounts .....	820	793	261
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-787	-735	-583
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-5	-5
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	794	847	520
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	768	793	846
3200 Obligated balance, end of year .....	793	846	519
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	793	793	261
Outlays, gross:			
4010 Outlays from new discretionary authority .....	193	176	57
4011 Outlays from discretionary balances .....	585	559	526
4020 Outlays, gross (total) .....	778	735	583
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	9		
4180 Budget authority, net (total) .....	793	793	261
4190 Outlays, net (total) .....	787	735	583

*Research, Statistics, and Assessment:*

*Research, development, and dissemination.*—Funds support a diverse portfolio of research, development, and dissemination activities that provide parents, teachers, and schools with evidence-based information on effective educational practices.

*Statistics.*—Funds support the Department's statistical data collection activities, which are conducted by the National Center for Education Statistics (NCES). NCES collects, analyzes, and disseminates education statistics at all levels, from preschool through postsecondary and adult education, including statistics on international education activities.

*Regional educational laboratories.*—Funds support a network of regional laboratories that provide expert advice, including training and technical assistance, to help States and school districts apply proven research findings in their school improvement efforts.

*Assessment.*—Funds support the ongoing National Assessment of Educational Progress (NAEP) and the National Assessment Governing Board (NAGB). NAEP administers assessments to samples of students in order to gather reliable information about educational attainment in important academic areas. NAGB is responsible for formulating NAEP policy; developing student achievement levels; and selecting, consistent with the requirements of the statute, the subjects to be assessed.

*Research in special education.*—Funds support research to build the evidence base on improving special education and early intervention services and outcomes for infants, toddlers, and children with disabilities.

*Statewide longitudinal data systems.*—Funds support competitive grant awards to States to foster the design, development, implementation, and use of longitudinal data systems. In addition, funds would support awards to public and private agencies to improve data coordination, quality, and use at the local, State, and national levels.

*Special education studies and evaluations.*—Funds support studies, evaluations, and assessments related to the implementation of the Individuals with Disabilities Education Act in order to improve special education and early intervention services and outcomes for infants, toddlers, and children with disabilities.

*Program Administration.*—Funds support the salaries and expenses required to administer grants, contracts, and programs for the Institute of Education Sciences.

## Object Classification (in millions of dollars)

Identification code 091–1100–0–1–503	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	30	34	8
11.3 Other than full-time permanent .....	4	1	1
11.5 Other personnel compensation .....	1		
11.9 Total personnel compensation .....	35	35	9
12.1 Civilian personnel benefits .....	12	13	6
13.0 Benefits for former personnel .....		5	
21.0 Travel and transportation of persons .....	1	1	
23.1 Rental payments to GSA .....	3	1	
25.1 Advisory and assistance services .....	27	2	3
25.2 Other services from non-Federal sources .....	363	1	
25.3 Other goods and services from Federal sources .....	4	2	
25.5 Research and development contracts .....	70		
25.7 Operation and maintenance of equipment .....	18	22	1
41.0 Grants, subsidies, and contributions .....	287	111	241
92.0 Undistributed .....		600	
99.0 Direct obligations .....	820	793	260
99.5 Adjustment for rounding .....			1
99.9 Total new obligations, unexpired accounts .....	820	793	261

## Employment Summary

Identification code 091–1100–0–1–503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	226	218	56

## DEPARTMENTAL MANAGEMENT

## Federal Funds

## PROGRAM ADMINISTRATION

*For carrying out, to the extent not otherwise provided, the Department of Education Organization Act, including rental of conference rooms in the District of Columbia and hire of three passenger motor vehicles, \$293,007,000: Provided, That, notwithstanding any other provision of law, none of the funds provided by this Act or provided by previous Appropriations Acts to the Department of Education available for obligation or expenditure in the current fiscal year may be used for any activity relating to implementing a reorganization that decentralizes, reduces the staffing level, or alters the responsibilities, structure, authority, or functionality of the Budget Service of the Department of Education, relative to the organization and operation of the Budget Service as in effect on January 1, 2018: Provided further, That none of the funds provided by this Act may be used on or after August 15, 2026, to support a number of non-career employees that is above the number of non-career employees as of December 31, 2022.*

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 091–0800–0–1–503	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1
0198 Reconciliation adjustment .....			
0199 Balance, start of year .....			1
Receipts:			
Current law:			
1130 Contributions .....		1	1
2000 Total: Balances and receipts .....		1	2
5099 Balance, end of year .....		1	2

## Program and Financing (in millions of dollars)

Identification code 091–0800–0–1–503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Program administration .....	420	420	293



0811	Reimbursable program activity 1 .....	1	.....	.....
0825	Reimbursable program activity 2 .....	6	.....	.....
0899	Total reimbursable obligations .....	7	.....	.....
0900	Total new obligations, unexpired accounts .....	427	420	293

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	9	6	6
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	420	420	293
Spending authority from offsetting collections, discretionary:				
1701	Change in uncollected payments, Federal sources .....	4	.....	.....
1900	Budget authority (total) .....	424	420	293
1930	Total budgetary resources available .....	433	426	299
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	6	6	6

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	162	131	94
3010	New obligations, unexpired accounts .....	427	420	293
3011	Obligations ("upward adjustments"), expired accounts .....	20	.....	.....
3020	Outlays (gross) .....	-449	-457	-305
3041	Recoveries of prior year unpaid obligations, expired .....	-29	.....	.....
3050	Unpaid obligations, end of year .....	131	94	82
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-7	-10	-10
3070	Change in uncollected pymts, Fed sources, unexpired .....	-4	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-10	-10	-10
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	155	121	84
3200	Obligated balance, end of year .....	121	84	72

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	424	420	293
Outlays, gross:				
4010	Outlays from new discretionary authority .....	341	349	243
4011	Outlays from discretionary balances .....	107	106	62
4020	Outlays, gross (total) .....	448	455	305
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total) ....	-1	.....	.....
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-4	.....	.....
4052	Offsetting collections credited to expired accounts .....	1	.....	.....
4060	Additional offsets against budget authority only (total) .....	-3	.....	.....
4070	Budget authority, net (discretionary) .....	420	420	293
4080	Outlays, net (discretionary) .....	447	455	305
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	1	2	.....
4180	Budget authority, net (total) .....	420	420	293
4190	Outlays, net (total) .....	448	457	305

The Program Administration account includes the direct Federal costs of providing grants and administering elementary, and secondary education; Indian education; higher education; career, technical, and special education programs; and programs for persons with disabilities.

In addition, this account includes the cost of providing centralized support and administrative services, overall policy development, and strategic planning for the Department. Included in the centralized activities are rent and mail services; telecommunications; contractual services; financial management and accounting, including payments to schools, education agencies and other grant recipients, and preparation of auditable financial statements; information technology services and security; personnel management; personnel security; budget formulation and execution; legal services; congressional and public relations; and intergovernmental affairs.

Also included in this account are contributions from the public. Contributions not designated for a specific purpose are in the account's Gifts and Bequests Miscellaneous Fund.

*Reimbursable program.*—Reimbursements to this account are for providing administrative services to other agencies.

#### Object Classification (in millions of dollars)

Identification code 091-0800-0-1-503		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	197	174	130
11.3	Other than full-time permanent .....	23	5	2
11.5	Other personnel compensation .....	5	6	4
11.9	Total personnel compensation .....	225	185	136
12.1	Civilian personnel benefits .....	81	65	48
13.0	Benefits for former personnel .....		21	19
21.0	Travel and transportation of persons .....	3	4	4
23.1	Rental payments to GSA .....	21	23	15
23.3	Communications, utilities, and miscellaneous charges .....	1	1	1
24.0	Printing and reproduction .....	1	1	1
25.1	Advisory and assistance services .....		3	3
25.2	Other services from non-Federal sources .....	22	30	13
25.3	Other goods and services from Federal sources .....	15	16	12
25.7	Operation and maintenance of equipment .....	47	68	40
31.0	Equipment .....	1	1	1
32.0	Land and structures .....	3		
99.0	Direct obligations .....	420	418	293
99.0	Reimbursable obligations .....	7		
99.5	Adjustment for rounding .....		2	
99.9	Total new obligations, unexpired accounts .....	427	420	293

#### Employment Summary

Identification code 091-0800-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,536	1,221	873

#### DEPARTMENT OF EDUCATION NONRECURRING EXPENSES FUND

#### Program and Financing (in millions of dollars)

Identification code 091-0249-0-1-503		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Direct program activity .....	77	27	57
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	7	70	57
1012	Unobligated balance transfers between expired and unexpired accounts .....	165	39	.....
1070	Unobligated balance (total) .....	172	109	57
Budget authority:				
Appropriations, discretionary:				
1131	Unobligated balance of appropriations permanently reduced .....	-25	-25	.....
1930	Total budgetary resources available .....	147	84	57
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	70	57	.....

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	22	67	68
3010	New obligations, unexpired accounts .....	77	27	57
3020	Outlays (gross) .....	-32	-26	-6
3050	Unpaid obligations, end of year .....	67	68	119
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	22	67	68
3200	Obligated balance, end of year .....	67	68	119

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	-25	-25	.....
Outlays, gross:				
4010	Outlays from new discretionary authority .....	.....	-12	.....
4011	Outlays from discretionary balances .....	32	38	6
4020	Outlays, gross (total) .....	32	26	6
4180	Budget authority, net (total) .....	-25	-25	.....

DEPARTMENT OF EDUCATION NONRECURRING EXPENSES FUND—Continued  
**Program and Financing—Continued**

Identification code 091–0249–0–1–503	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total) .....	32	26	6

The Nonrecurring Expenses Fund is a no-year account that receives transfers of expired unobligated balances from discretionary accounts (appropriated in fiscal year 2021 or later) prior to cancellation. The Fund is used for information technology modernization projects and facilities infrastructure improvements.

**Object Classification** (in millions of dollars)

Identification code 091–0249–0–1–503	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.7 Operation and maintenance of equipment .....	63	15	25
31.0 Equipment .....	3	3	1
32.0 Land and structures .....	11	9	31
99.9 Total new obligations, unexpired accounts .....	77	27	57

**OFFICE FOR CIVIL RIGHTS**

For expenses necessary for the Office for Civil Rights, as authorized by section 203 of the Department of Education Organization Act, \$91,000,000.

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

**Program and Financing** (in millions of dollars)

Identification code 091–0700–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Civil rights .....	140		91
0002 Undistributed .....		140	
0900 Total new obligations, unexpired accounts .....	140	140	91

**Budgetary resources:**

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	140	140	91
1900 Budget authority (total) .....	140	140	91
1930 Total budgetary resources available .....	140	140	91

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	35	32	29
3010 New obligations, unexpired accounts .....	140	140	91
3011 Obligations ("upward adjustments"), expired accounts .....	6		
3020 Outlays (gross) .....	-141	-143	-95
3041 Recoveries of prior year unpaid obligations, expired .....	-8		
3050 Unpaid obligations, end of year .....	32	29	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	35	32	29
3200 Obligated balance, end of year .....	32	29	25

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	140	140	91
Outlays, gross:			
4010 Outlays from new discretionary authority .....	114	118	73
4011 Outlays from discretionary balances .....	27	25	22
4020 Outlays, gross (total) .....	141	143	95
4180 Budget authority, net (total) .....	140	140	91
4190 Outlays, net (total) .....	141	143	95

The Office for Civil Rights is responsible for ensuring that no person is unlawfully discriminated against on the basis of race, color, national origin, sex, disability, or age in the delivery of services or the provision of benefits in programs or activities of schools and institutions receiving financial assistance from the Department of Education. The authorities under which the Office for Civil Rights operates are Title VI of the Civil Rights Act of

1964 (race, color, or national origin discrimination), Title IX of the Education Amendments of 1972 (sex discrimination), Section 504 of the Rehabilitation Act of 1973 (disability discrimination), Title II of the Americans with Disabilities Act of 1990 (whether or not the public entity receives Federal Financial Assistance), the Age Discrimination Act of 1975, and the Boy Scouts of America Equal Access Act of 2002.

**Object Classification** (in millions of dollars)

Identification code 091–0700–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	77	68	38
11.3 Other than full-time permanent .....	2	1	2
11.5 Other personnel compensation .....	1	1	
11.9 Total personnel compensation .....	80	70	40
12.1 Civilian personnel benefits .....	29	15	15
13.0 Benefits for former personnel .....		7	7
23.1 Rental payments to GSA .....	7	3	2
25.2 Other services from non-Federal sources .....	2	1	1
25.3 Other goods and services from Federal sources .....	2	3	3
25.7 Operation and maintenance of equipment .....	20	22	22
92.0 Undistributed .....		19	
99.0 Direct obligations .....	140	140	90
99.5 Adjustment for rounding .....			1
99.9 Total new obligations, unexpired accounts .....	140	140	91

**Employment Summary**

Identification code 091–0700–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	577	495	271

**OFFICE OF INSPECTOR GENERAL**

For expenses necessary for the Office of Inspector General, as authorized by section 212 of the Department of Education Organization Act, \$63,000,000, of which \$3,000,000 shall remain available through September 30, 2027.

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

**Program and Financing** (in millions of dollars)

Identification code 091–1400–0–1–751	2024 actual	2025 est.	2026 est.
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**Obligations by program activity:**

0001 Inspector General .....	69	68	63
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**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	7	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	68	68	63
1900 Budget authority (total) .....	68	68	63
1930 Total budgetary resources available .....	76	75	70
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	7	7

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	20	21	16
3010 New obligations, unexpired accounts .....	69	68	63
3011 Obligations ("upward adjustments"), expired accounts .....	3		
3020 Outlays (gross) .....	-68	-73	-62
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....	21	16	17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	20	21	16
3200 Obligated balance, end of year .....	21	16	17

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	68	68	63
Outlays, gross:			
4010 Outlays from new discretionary authority .....	50	54	49

4011	Outlays from discretionary balances .....	18	19	13
4020	Outlays, gross (total) .....	68	73	62
4180	Budget authority, net (total) .....	68	68	63
4190	Outlays, net (total) .....	68	73	62

The Office of Inspector General (OIG) is an independent entity within the Department of Education responsible for identifying fraud, waste, abuse, and criminal activity involving the Department's funds, programs, and operations. The OIG conducts independent audits and other reviews to ensure the effectiveness and efficiency of the Department's programs and operations, recommends actions to address systemic weaknesses and improve the Department's programs and operations, and recommends changes needed in Federal laws and regulations.

#### Object Classification (in millions of dollars)

Identification code 091-1400-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	30	30	30
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....	2	1	
11.9 Total personnel compensation .....	33	31	30
12.1 Civilian personnel benefits .....	14	13	13
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	5	5	3
25.2 Other services from non-Federal sources .....	3	3	4
25.3 Other goods and services from Federal sources .....	2	2	2
25.7 Operation and maintenance of equipment .....	10	10	10
31.0 Equipment .....	1	2	
99.0 Direct obligations .....	69	67	63
99.5 Adjustment for rounding .....		1	
99.9 Total new obligations, unexpired accounts .....	69	68	63

#### Employment Summary

Identification code 091-1400-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	213	193	185

## DISASTER EDUCATION RECOVERY

### Federal Funds

#### DISASTER EDUCATION RECOVERY

#### Program and Financing (in millions of dollars)

Identification code 091-0013-0-1-500	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	199	129	16
3020 Outlays (gross) .....	-58	-113	-16
3041 Recoveries of prior year unpaid obligations, expired .....	-12		
3050 Unpaid obligations, end of year .....	129	16	
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	199	129	16
3200 Obligated balance, end of year .....	129	16	
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
<b>Outlays, gross:</b>			
4011 Outlays from discretionary balances .....	58	113	16
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	58	113	16

Funds support the following six programs authorized under Public Law 115-123: Awards to Eligible Entities for Immediate Aid to Restart School Operations; Temporary Emergency Impact Aid for Displaced Students; Assistance to Local Educational Agencies Serving Homeless Children and Youth enrolled as a result of displacement by a covered disaster or emergency; Project School Emergency Response to Violence activities authorized under section 4631(b) of the Elementary and Secondary Education

Act, as amended; Emergency Assistance to Institutions of Higher Education (IHEs) and Students Attending IHEs from an area directly affected by a covered disaster or emergency; and payments to IHEs to help defray the unexpected expenses associated with enrolling students from IHEs at which operations have been disrupted by a covered disaster or emergency. Amounts in this schedule reflect balances that are spending out from prior-year appropriations.

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
<b>Offsetting receipts from the public:</b>			
091-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	1	2	2
091-271810 Federal Family Education Loan Program, Negative Subsidies .....		706	
091-271830 Federal Family Education Loan Program, Downward Reestimates of Subsidies .....	2,339	9,073	
091-274130 College Housing and Academic Facilities Loan, Downward Reestimates of Subsidies .....	42	117	
091-278110 Federal Direct Student Loan Program, Negative Subsidies .....	885	1,398	1,892
091-278130 Federal Direct Student Loan Program, Downward Reestimates of Subsidies .....	1,683	10,439	
091-279430 TEACH Grant Program, Downward Reestimates of Subsidies .....	15	23	
091-279830 Health Education Assistance Loans, Downward Reestimates of Subsidies .....	13	2	
091-291500 Repayment of Loans, Capital Contributions, Higher Education Activities .....	520	285	155
091-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	-346	8	8
General Fund Offsetting receipts from the public .....	5,152	22,053	2,057
<b>Intragovernmental payments:</b>			
091-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	71		
General Fund Intragovernmental payments .....	71		

## GENERAL PROVISIONS

*SEC. 301. No funds appropriated in this Act may be used to prevent the implementation of programs of voluntary prayer and meditation in the public schools.*

#### (TRANSFER OF FUNDS)

*SEC. 302. Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated for the Department of Education in this Act may be transferred between appropriations, but no such appropriation shall be increased by more than 3 percent by any such transfer: Provided, That the transfer authority granted by this section shall not be used to create any new program or to fund any project or activity for which no funds are provided in this Act: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.*

*SEC. 303. Funds appropriated in this Act and consolidated for evaluation purposes under section 8601(c) of the ESEA shall be available from July 1, 2026, through September 30, 2027.*

*SEC. 304. (a) An institution of higher education that maintains an endowment fund supported with funds appropriated for title III or V of the HEA for fiscal year 2026 may use the income from that fund to award scholarships to students, subject to the limitation in section 331(c)(3)(B)(i) of the HEA. The use of such income for such purposes, prior to the enactment of this Act, shall be considered to have been an allowable use of that income, subject to that limitation.*

*(b) Subsection (a) shall be in effect until titles III and V of the HEA are reauthorized.*

*SEC. 305. Section 114(f) of the HEA (20 U.S.C. 1011c(f)) shall be applied by substituting "2026" for "2021".*

*SEC. 306. Section 458(a)(4) of the HEA (20 U.S.C. 1087h(a)) shall be applied by substituting "2026" for "2021".*

*SEC. 307. Funds appropriated in this Act under the heading "Student Aid Administration" may be available for payments for student loan servicing to an institution*

of higher education that services outstanding Federal Perkins Loans under part E of title IV of the Higher Education Act of 1965 (20 U.S.C. 1087aa et seq.).

SEC. 308. The Secretary may reserve not more than 0.5 percent from any amount made available in this Act for an HEA program, except for any amounts made available for subpart 1 of part A of title IV of the HEA, to carry out rigorous and independent evaluations and to collect and analyze outcome data for any program authorized by the HEA: Provided, That no funds made available in this Act for the "Student Aid Administration" account shall be subject to the reservation under this section: Provided further, That any funds reserved under this section shall be available through September 30, 2028: Provided further, That if, under any other provision of law, funds are authorized to be reserved or used for evaluation activities with respect to a program or project, the Secretary may also reserve funds for such program or project for the purposes described in this section so long as the total reservation of funds for such program or project does not exceed any statutory limits on such reservations: Provided further, That not later than 30 days prior to the initial obligation of funds reserved under this section, the Secretary shall submit to the Committees on Appropriations of the Senate and the House of Representatives, the Committee on Health, Education, Labor and Pensions of the Senate, and the Committee on Education and the Workforce of the House of Representatives a plan that identifies the source and amount of funds reserved under this section, the impact on program grantees if funds are withheld for the purposes of this section, and the activities to be carried out with such funds.

(INCLUDING TRANSFER OF FUNDS)

SEC. 309. Of the amounts appropriated in this Act for "Institute of Education Sciences", up to \$13,000,000 shall be available for the Secretary of Education ("the

Secretary") to provide support services to the Institute of Education Sciences (including, but not limited to information technology services, lease or procurement of office space, human resource services, financial management services, financial systems support, budget formulation and execution, legal counsel, equal employment opportunity services, physical security, facilities management, acquisition and contract management, grants administration and policy, and enterprise risk management): Provided, That the Secretary shall calculate the actual amounts obligated and expended for such support services by using a standard Department of Education methodology for allocating the cost of all such support services: Provided further, That the Secretary may transfer any amounts available for IES support services in excess of actual amounts needed for IES support services, as so calculated, to the "Program Administration" account from the "Institute of Education Sciences" account: Provided further, That in order to address any shortfall between amounts available for IES support services and amounts needed for IES support services, as so calculated, the Secretary may transfer necessary amounts to the "Institute of Education Sciences" account from the "Program Administration" account: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 14 days in advance of any transfer made pursuant to this section.

SEC. 310. Section 401(b)(7)(A)(iii) of the Higher Education Act of 1965 (20 U.S.C. 1070a(b)(7)(A)(iii)) is amended by striking "\$2,170,000,000" and inserting "\$2,598,000,000".

# DEPARTMENT OF ENERGY

## NATIONAL NUCLEAR SECURITY ADMINISTRATION

### Federal Funds

#### FEDERAL SALARIES AND EXPENSES

For expenses necessary for Federal Salaries and Expenses in the National Nuclear Security Administration, \$555,000,000, to remain available until September 30, 2027, including official reception and representation expenses not to exceed \$17,000.

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

#### Program and Financing (in millions of dollars)

Identification code 089–0313–0–1–053	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Federal Salaries and Expenses .....	512	531	521
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	36	36	5
1021 Recoveries of prior year unpaid obligations .....	2		
1033 Recoveries of prior year paid obligations .....	4		
1070 Unobligated balance (total) .....	42	36	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	506	500	555
1900 Budget authority (total) .....	506	500	555
1930 Total budgetary resources available .....	548	536	560
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	36	5	39

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	50	54	77
3010 New obligations, unexpired accounts .....	512	531	521
3020 Outlays (gross) .....	-505	-508	-546
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	54	77	52
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	50	54	77
3200 Obligated balance, end of year .....	54	77	52

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	506	500	555
Outlays, gross:			
4010 Outlays from new discretionary authority .....	421	418	464
4011 Outlays from discretionary balances .....	84	90	82
4020 Outlays, gross (total) .....	505	508	546
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-4		
4040 Offsets against gross budget authority and outlays (total) ....	-4		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	4		
4070 Budget authority, net (discretionary) .....	506	500	555
4080 Outlays, net (discretionary) .....	501	508	546
4180 Budget authority, net (total) .....	506	500	555
4190 Outlays, net (total) .....	501	508	546

The Federal Salaries and Expenses account provides the Federal salaries and other expenses of the National Nuclear Security Administration Federal staff, with the exception of Federal staff within the Office of Secure Transportation (funded in Weapons Activities) and the Office of Naval Reactors (funded in Naval Reactors). The Federal Salaries and Expenses appropriation supports a well-managed, responsive, and accountable organization that strategically manages human capital and integrates budget and performance data.

### Object Classification (in millions of dollars)

Identification code 089–0313–0–1–053	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	294	325	324
11.3 Other than full-time permanent .....	4	5	4
11.5 Other personnel compensation .....	11	22	21
11.9 Total personnel compensation .....	309	352	349
12.1 Civilian personnel benefits .....	110	106	105
21.0 Travel and transportation of persons .....	16	7	6
23.1 Rental payments to GSA .....		1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	5	5
25.1 Advisory and assistance services .....	20	10	8
25.2 Other services from non-Federal sources .....	8	3	2
25.3 Other goods and services from Federal sources .....	34	33	31
25.4 Operation and maintenance of facilities .....	13	13	13
26.0 Supplies and materials .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	512	531	521

### Employment Summary

Identification code 089–0313–0–1–053	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,871	1,976	1,976

## NAVAL REACTORS

### (INCLUDING TRANSFER OF FUNDS)

For Department of Energy expenses necessary for naval reactors activities to carry out the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition (by purchase, condemnation, construction, or otherwise) of real property, plant, and capital equipment, facilities, and facility expansion, \$2,346,000,000, to remain available until expended: Provided, That of such amount made available under this heading, \$61,540,000 shall be available until September 30, 2027, for program direction.

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

#### Program and Financing (in millions of dollars)

Identification code 089–0314–0–1–053	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Naval Reactors (Direct) .....	1,859	1,879	2,246
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	19	26	
1021 Recoveries of prior year unpaid obligations .....	13		
1070 Unobligated balance (total) .....	32	26	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,946	1,946	2,346
1120 Appropriations transferred to other acct [089–0319] .....	-93	-93	
1160 Appropriation, discretionary (total) .....	1,853	1,853	2,346
1930 Total budgetary resources available .....	1,885	1,879	2,346
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	26		100

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,965	1,942	1,962
3010 New obligations, unexpired accounts .....	1,859	1,879	2,246
3020 Outlays (gross) .....	-1,869	-1,859	-2,008
3040 Recoveries of prior year unpaid obligations, unexpired .....	-13		
3050 Unpaid obligations, end of year .....	1,942	1,962	2,200
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,965	1,942	1,962
3200 Obligated balance, end of year .....	1,942	1,962	2,200

**NAVAL REACTORS—Continued**  
**Program and Financing—Continued**

Identification code 089–0314–0–1–053	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,853	1,853	2,346
Outlays, gross:			
4010 Outlays from new discretionary authority .....	865	686	868
4011 Outlays from discretionary balances .....	1,004	1,173	1,140
4020 Outlays, gross (total) .....	1,869	1,859	2,008
4180 Budget authority, net (total) .....	1,853	1,853	2,346
4190 Outlays, net (total) .....	1,869	1,859	2,008

The Naval Reactors account funds all naval nuclear propulsion work, beginning with reactor technology development and design, continuing through reactor operation and maintenance, and ending with final disposition of naval spent nuclear fuel. These efforts ensure the safe and reliable operation of reactor plants in nuclear-powered submarines and aircraft carriers, enable continued technology development for future generations of nuclear-powered warships, and support recapitalization of laboratory facilities and environmental remediation of legacy responsibilities.

**Object Classification (in millions of dollars)**

Identification code 089–0314–0–1–053	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	37	38	39
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	40	41	42
12.1 Civilian personnel benefits .....	13	13	13
21.0 Travel and transportation of persons .....	1	1	1
25.1 Advisory and assistance services .....	5	5	7
25.2 Other services from non-Federal sources .....	2	2	3
25.3 Other goods and services from Federal sources .....	3	3	4
25.4 Operation and maintenance of facilities .....	1,420	1,439	1,761
31.0 Equipment .....	23	23	28
32.0 Land and structures .....	350	350	385
41.0 Grants, subsidies, and contributions .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	1,859	1,879	2,246

**Employment Summary**

Identification code 089–0314–0–1–053	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	241	246	246

**WEAPONS ACTIVITIES**

*For Department of Energy expenses, including the purchase, construction, and acquisition of plant and capital equipment and other incidental expenses necessary for atomic energy defense weapons activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, \$20,074,400,000, to remain available until expended: Provided, That of such amount, \$149,244,000 shall be available until September 30, 2027, for program direction.*

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

**WEAPONS ACTIVITIES**

■ For an additional amount for "Weapons Activities", \$1,884,000, to remain available until expended, for necessary expenses related to damages caused by Hurricanes Helene and Milton: *Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.* (Disaster Relief Supplemental Appropriations Act, 2025.)

**Program and Financing (in millions of dollars)**

Identification code 089–0240–0–1–053	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Weapons Activities (Direct) .....	18,919	19,295	20,618
0300 Subtotal, Weapons Activities .....	18,919	19,295	20,618
0799 Total direct obligations .....	18,919	19,295	20,618
0810 Weapons Activities (Reimbursable) .....	4,715	3,550	3,600
0900 Total new obligations, unexpired accounts .....	23,634	22,845	24,218
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	324	678	679
1021 Recoveries of prior year unpaid obligations .....	536		
1070 Unobligated balance (total) .....	860	678	679
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	19,108	19,293	20,074
1100 Appropriation [Emerg Hurricanes Helene and Milton Appropriation Acts 2025 PL118–158] .....		2	
1160 Appropriation, discretionary (total) .....	19,108	19,295	20,074
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512] ....		1	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3,498	3,550	3,600
1701 Change in uncollected payments, Federal sources .....	846		
1750 Spending auth from offsetting collections, disc (total) .....	4,344	3,550	3,600
1900 Budget authority (total) .....	23,452	22,846	23,674
1930 Total budgetary resources available .....	24,312	23,524	24,353
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	678	679	135
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15,680	17,201	18,505
3010 New obligations, unexpired accounts .....	23,634	22,845	24,218
3011 Obligations ("upward adjustments"), expired accounts .....	3		
3020 Outlays (gross) .....	-21,572	-21,541	-21,847
3040 Recoveries of prior year unpaid obligations, unexpired .....	-536		
3041 Recoveries of prior year unpaid obligations, expired .....	-8		
3050 Unpaid obligations, end of year .....	17,201	18,505	20,876
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2,824	-3,546	-3,546
3070 Change in uncollected pymts, Fed sources, unexpired .....	-846		
3071 Change in uncollected pymts, Fed sources, expired .....	124		
3090 Uncollected pymts, Fed sources, end of year .....	-3,546	-3,546	-3,546
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12,856	13,655	14,959
3200 Obligated balance, end of year .....	13,655	14,959	17,330
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	23,452	22,845	23,674
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9,287	9,469	9,820
4011 Outlays from discretionary balances .....	12,285	12,072	12,027
4020 Outlays, gross (total) .....	21,572	21,541	21,847
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3,048	-3,000	-3,050
4033 Non-Federal sources .....	-570	-550	-550
4040 Offsets against gross budget authority and outlays (total) ....	-3,618	-3,550	-3,600
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-846		
4052 Offsetting collections credited to expired accounts .....	120		
4060 Additional offsets against budget authority only (total) .....	-726		
4070 Budget authority, net (discretionary) .....	19,108	19,295	20,074
4080 Outlays, net (discretionary) .....	17,954	17,991	18,247
Mandatory:			
4090 Budget authority, gross .....		1	
4180 Budget authority, net (total) .....	19,108	19,296	20,074
4190 Outlays, net (total) .....	17,954	17,991	18,247

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	19,108	19,296	20,074
Outlays .....	17,954	17,991	18,247
Legislative proposal, subject to PAYGO:			
Budget Authority .....			4,782
Outlays .....			2,056
Total:			
Budget Authority .....	19,108	19,296	24,856
Outlays .....	17,954	17,991	20,303

Programs funded in the Weapons Activities appropriation support the Nation's current and future defense posture and necessary nationwide infrastructure of nuclear weapons science, technology, engineering, and production capabilities. Weapons Activities provides for the maintenance, refurbishment, and production of nuclear weapons to continue sustained confidence in their safety, reliability, and military effectiveness; investment in scientific, engineering, and manufacturing capabilities for certification of the enduring nuclear weapons stockpile; and maintenance and recapitalization of the National Nuclear Security Administration nuclear security enterprise infrastructure.

**Object Classification** (in millions of dollars)

Identification code 089-0240-0-1-053	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	55	55	55
11.5 Other personnel compensation .....	12	12	12
11.9 Total personnel compensation .....	67	67	67
12.1 Civilian personnel benefits .....	34	34	34
21.0 Travel and transportation of persons .....	8	8	8
23.1 Rental payments to GSA .....	13	13	13
23.3 Communications, utilities, and miscellaneous charges .....	11	11	11
25.1 Advisory and assistance services .....	478	478	485
25.2 Other services from non-Federal sources .....	720	720	725
25.3 Other goods and services from Federal sources .....	19	19	19
25.4 Operation and maintenance of facilities .....	12,464	12,733	13,999
25.5 Research and development contracts .....	151	155	160
25.6 Medical care .....	2	2	2
25.7 Operation and maintenance of equipment .....	10	11	11
26.0 Supplies and materials .....	9	9	9
31.0 Equipment .....	921	955	965
32.0 Land and structures .....	3,942	4,010	4,040
41.0 Grants, subsidies, and contributions .....	70	70	70
99.0 Direct obligations .....	18,919	19,295	20,618
99.0 Reimbursable obligations .....	4,715	3,550	3,600
99.9 Total new obligations, unexpired accounts .....	23,634	22,845	24,218

**Employment Summary**

Identification code 089-0240-0-1-053	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	495	495	486

**WEAPONS ACTIVITIES**

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 089-0240-4-1-053	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Weapons Activities (Direct) .....			4,782
0300 Subtotal, Weapons Activities .....			4,782
0799 Total direct obligations .....			4,782
0900 Total new obligations, unexpired accounts (object class 25.4) .....			4,782

**Budgetary resources:**

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			4,782

1930 Total budgetary resources available .....			4,782
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**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....			4,782
3020 Outlays (gross) .....			-2,056
3050 Unpaid obligations, end of year .....			2,726
3200 Memorandum (non-add) entries:			
Obligated balance, end of year .....			2,726

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....			4,782
Outlays, gross:			
4100 Outlays from new mandatory authority .....			2,056
4180 Budget authority, net (total) .....			4,782
4190 Outlays, net (total) .....			2,056

The Administration assumes enactment of a reconciliation bill later this year that will include resources for defense. Of those resources, the Administration assumes \$4.8 billion for NNSA in FY 2026.

**DEFENSE NUCLEAR NONPROLIFERATION**

For Department of Energy expenses, including the purchase, construction, and acquisition of plant and capital equipment and other incidental expenses necessary for defense nuclear nonproliferation activities, in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, \$2,294,022,000, to remain available until expended: Provided, That of the unobligated balances from prior year appropriations available under this heading specified as for "Nonproliferation Fuels Development" in the "Final Bill" column in the "Department of Energy" tables included under the heading "Title III-Department of Energy" in the explanatory statements accompanying prior year appropriations Acts, \$9,422,000 is hereby permanently cancelled.

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

**Program and Financing** (in millions of dollars)

Identification code 089-0309-0-1-053	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Defense Nuclear Nonproliferation (Direct) .....	2,531	2,436	2,285
0002 Ukraine Supplemental .....	89	50	
0100 Subtotal, obligations by program activity .....	2,620	2,486	2,285
0799 Total direct obligations .....	2,620	2,486	2,285
0801 Global material security .....	19	14	11
0899 Total reimbursable obligations .....	19	14	11
0900 Total new obligations, unexpired accounts .....	2,639	2,500	2,296

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	66	220	132
1011 Unobligated balance transfer from other acct [047-0616] .....		2	
1021 Recoveries of prior year unpaid obligations .....	61		
1070 Unobligated balance (total) .....	127	222	132
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,725	2,396	2,294
1120 Appropriations transferred to other accts [089-0222] .....	-14		
1131 Unobligated balance of appropriations permanently reduced .....			-9
1160 Appropriation, discretionary (total) .....	2,711	2,396	2,285
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	21	14	11
1900 Budget authority (total) .....	2,732	2,410	2,296
1930 Total budgetary resources available .....	2,859	2,632	2,428
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	220	132	132

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,042	1,847	1,843
3010 New obligations, unexpired accounts .....	2,639	2,500	2,296
3020 Outlays (gross) .....	-2,773	-2,504	-2,379

DEFENSE NUCLEAR NONPROLIFERATION—Continued  
Program and Financing—Continued

Identification code 089–0309–0–1–053		2024 actual	2025 est.	2026 est.
3040	Recoveries of prior year unpaid obligations, unexpired .....	-61	.....	.....
3050	Unpaid obligations, end of year .....	1,847	1,843	1,760
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2,042	1,847	1,843
3200	Obligated balance, end of year .....	1,847	1,843	1,760
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,732	2,410	2,296
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,265	1,079	1,029
4011	Outlays from discretionary balances .....	1,508	1,425	1,350
4020	Outlays, gross (total) .....	2,773	2,504	2,379
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4034	Offsetting governmental collections .....	-21	-14	-11
4040	Offsets against gross budget authority and outlays (total) ....	-21	-14	-11
4180	Budget authority, net (total) .....	2,711	2,396	2,285
4190	Outlays, net (total) .....	2,752	2,490	2,368

The Defense Nuclear Nonproliferation appropriation funds programs that reduce global nuclear security risks. These programs prevent or limit the spread of materials, technology, and expertise related to weapons of mass destruction; develop capabilities that detect the development and proliferation of nuclear weapons worldwide; secure or eliminate inventories of nuclear weapons-related materials and infrastructure; and ensure rapid, effective responses to nuclear or radiological incidents and accidents domestically and overseas.

## Object Classification (in millions of dollars)

Identification code 089–0309–0–1–053		2024 actual	2025 est.	2026 est.
Direct obligations:				
23.3	Communications, utilities, and miscellaneous charges .....	2	1	1
25.1	Advisory and assistance services .....	183	184	165
25.2	Other services from non-Federal sources .....	136	136	122
25.3	Other goods and services from Federal sources .....	6	4	4
25.4	Operation and maintenance of facilities .....	2,140	1,959	1,811
25.5	Research and development contracts .....	1	1	1
25.7	Operation and maintenance of equipment .....	4	2	2
31.0	Equipment .....	82	107	96
32.0	Land and structures .....	57	76	68
41.0	Grants, subsidies, and contributions .....	11	16	15
99.0	Direct obligations .....	2,622	2,486	2,285
99.0	Reimbursable obligations .....	17	14	11
99.9	Total new obligations, unexpired accounts .....	2,639	2,500	2,296

## ENVIRONMENTAL AND OTHER DEFENSE ACTIVITIES

## Federal Funds

## DEFENSE ENVIRONMENTAL CLEANUP

For Department of Energy expenses, including the purchase, construction, and acquisition of plant and capital equipment and other expenses necessary for atomic energy defense environmental cleanup activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, \$6,956,000,000, to remain available until expended: *Provided*, That of such amount, \$312,818,000 shall be available until September 30, 2026, for program direction.

## DEFENSE URANIUM ENRICHMENT DECONTAMINATION AND DECOMMISSIONING

## (INCLUDING TRANSFER OF FUNDS)

For an additional amount for atomic energy defense environmental cleanup activities for Department of Energy contributions for uranium enrichment decontamination and decommissioning activities, \$278,000,000, to be deposited into the De-

fense Environmental Cleanup account, which shall be transferred to the "Uranium Enrichment Decontamination and Decommissioning Fund".

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

## DEFENSE ENVIRONMENTAL CLEANUP

■ For an additional amount for "Defense Environmental Cleanup", \$2,415,000, to remain available until expended, for necessary expenses related to damages caused by Hurricanes Helene and Milton: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 089–0251–0–1–053		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Closure Sites .....	1	.....	1
0002	Hanford Site .....	1,020	.....	837
0003	River Protection - Tank Farm .....	999	.....	1,110
0004	River Protection - Waste Treatment Plant .....	952	.....	990
0006	Idaho .....	484	.....	460
0007	NNSA Sites .....	394	.....	349
0008	Oak Ridge .....	587	.....	544
0009	Savannah River .....	1,598	.....	1,611
0010	Waste Isolation Pilot Plant .....	507	.....	415
0011	Program Support .....	89	.....	20
0012	Safeguards & Security .....	352	.....	289
0013	Technology Development & Demonstration .....	33	.....	16
0014	Program Direction .....	334	327	313
0015	UED&D Fund Contribution .....	285	.....	278
0020	SPRU .....	.....	.....	1
0021	Defense Environmental Cleanup .....	.....	7,243	.....
0900	Total new obligations, unexpired accounts .....	7,635	7,570	7,234
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1,159	1,275	1,289
1021	Recoveries of prior year unpaid obligations .....	182	12	12
1070	Unobligated balance (total) .....	1,341	1,287	1,301
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	7,570	7,570	7,234
1100	Appropriation [Emerg Hurricane Helene and Milton Appropriation Acts 2025 PL118–158] .....	.....	2	.....
1120	Appropriations transferred to other accts [089–0222] .....	-1	.....	.....
1160	Appropriation, discretionary (total) .....	7,569	7,572	7,234
1930	Total budgetary resources available .....	8,910	8,859	8,535
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1,275	1,289	1,301
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	3,450	3,582	2,627
3010	New obligations, unexpired accounts .....	7,635	7,570	7,234
3020	Outlays (gross) .....	-7,319	-8,513	-8,699
3040	Recoveries of prior year unpaid obligations, unexpired .....	-182	-12	-12
3041	Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050	Unpaid obligations, end of year .....	3,582	2,627	1,150
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	3,450	3,582	2,627
3200	Obligated balance, end of year .....	3,582	2,627	1,150
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	7,569	7,572	7,234
Outlays, gross:				
4010	Outlays from new discretionary authority .....	4,103	5,387	5,147
4011	Outlays from discretionary balances .....	3,216	3,126	3,552
4020	Outlays, gross (total) .....	7,319	8,513	8,699
4180	Budget authority, net (total) .....	7,569	7,572	7,234
4190	Outlays, net (total) .....	7,319	8,513	8,699

The Defense Environmental Cleanup program is responsible for protecting human health and the environment by identifying and reducing risks, as well as managing waste and facilities, at sites where the Department carried out defense-related nuclear research and production activities. Those activities resulted in radioactive, hazardous, and mixed-waste contamination



requiring remediation, stabilization, decontamination and decommissioning, or some other type of cleanup action. The Budget displays the cleanup program by site and activity.

**Closure Sites.**—Funds post-closure administration costs after the physical completion of cleanup, including costs for contract closeout and litigation support.

**Hanford Site.**—Funds cleanup and environmental restoration to protect the Columbia River and surrounding communities. The Richland cleanup activities focus on most of the geographic area making up the Hanford site. The primary cleanup scope is decontamination and decommissioning legacy facilities and characterizing and treating contaminated groundwater. The River Protection scope is the safe storage, retrieval, treatment, immobilization, and disposal of approximately 56 million gallons of radioactive waste stored in 177 underground tanks.

**Idaho.**—Funds retrieval, treatment, and disposition of nuclear and hazardous wastes and spent nuclear fuel, and legacy site cleanup activities.

**NNSA Sites.**—Funds the safe and efficient cleanup of the environmental legacy of past operations at National Nuclear Security Administration (NNSA) sites including Nevada National Security Site, Sandia National Laboratories, Lawrence Livermore National Laboratory, Los Alamos National Laboratory, and the Separations Process Research Unit. The cleanup strategy follows a risk-informed approach that focuses first on those soil and groundwater contaminant plumes and sources that are the greatest contributors to risk. The overall goal is first to ensure that risks to the public and workers are controlled, then to clean up soil and groundwater using a risk-informed methodology. NNSA is responsible for long-term stewardship of its sites after physical cleanup is completed. Los Alamos legacy cleanup is managed by the Environmental Management (EM) Los Alamos field office. Funding is included to support the deactivation and decommissioning (D&D) of specific high-risk excess facilities by the EM program for Los Alamos National Laboratory.

**Oak Ridge.**—Funds defense-related cleanup of the three facilities that make up the Oak Ridge site: the East Tennessee Technology Park, the Oak Ridge National Laboratory, and the Y-12 National Security Complex. The overall cleanup strategy is based on surface water considerations, encompassing five distinct watersheds that feed the adjacent Clinch River.

**Savannah River Site.**—Funds the safe stabilization, treatment, and disposition of legacy nuclear materials, spent nuclear fuel, and waste at the Savannah River site. Key activities include operating the Defense Waste Processing Facility, which is solidifying the high activity liquid waste contained in underground storage tanks, and operation of the Salt Waste Processing Facility, which separates various tank waste components and treats and disposes the low activity liquid waste stream.

**Waste Isolation Pilot Plant.**—Funds the world's first permitted deep geologic repository for the permanent disposal of radioactive waste, and the Nation's only disposal site for defense-generated transuranic waste. The Waste Isolation Pilot Plant, managed by the Carlsbad Field Office, is an operating facility, supporting the disposal of transuranic waste from waste generator and storage sites across the Department of Energy (DOE) complex. The Waste Isolation Pilot Plant is crucial to DOE completing its cleanup and closure mission.

**Program Direction.**—Funds the Federal workforce responsible for the overall direction and administrative support of the EM program, including both Headquarters and field personnel.

**Program Support.**—Funds management and direction for various cross-cutting EM and DOE initiatives such as science, technology, engineering, and mathematics activities at Historically Black Colleges and Universities and investments to support program needs, intergovernmental activities, and analyses and integration activities across DOE in a consistent, responsible, and efficient manner.

**Safeguards and Security.**—Funds activities to protect against unauthorized access, theft, diversion, loss of custody or destruction of DOE assets, and hostile acts that could cause adverse impacts to fundamental national secur-

ity or the health and safety of DOE and contractor employees, the public or the environment.

**Technology Development and Deployment.**—Funds projects managed through Headquarters to address the immediate, near- and long-term technology needs identified by the EM sites, enabling them to accelerate their cleanup schedules, treat orphaned wastes, improve worker safety, and provide technical foundations for the sites' cleanup decisions. These projects focus on maturing and deploying the technologies necessary to accelerate tank waste processing, treatment, and waste loading.

#### Object Classification (in millions of dollars)

Identification code 089-0251-0-1-053	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	180	178	168
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	8	8	8
11.9 Total personnel compensation .....	189	187	177
12.1 Civilian personnel benefits .....	72	71	67
21.0 Travel and transportation of persons .....	5	5	5
23.1 Rental payments to GSA .....	15	15	14
23.2 Rental payments to others .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	38	38	36
25.1 Advisory and assistance services .....	1,334	1,323	1,248
25.2 Other services from non-Federal sources .....	559	554	523
25.3 Other goods and services from Federal sources .....	41	41	38
25.4 Operation and maintenance of facilities .....	3,894	3,861	3,733
25.5 Research and development contracts .....	3	3	3
25.6 Medical care .....	26	26	24
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	72	71	67
32.0 Land and structures .....	1,253	1,242	1,173
41.0 Grants, subsidies, and contributions .....	130	129	122
99.9 Total new obligations, unexpired accounts .....	7,635	7,570	7,234

#### Employment Summary

Identification code 089-0251-0-1-053	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,278	1,225	1,000

#### OTHER DEFENSE ACTIVITIES

*For Department of Energy expenses, including the purchase, construction, and acquisition of plant and capital equipment and other expenses, necessary for atomic energy defense, other defense activities, and classified activities, in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, \$1,182,000,000, to remain available until expended: Provided, That of such amount, \$391,354,000 shall be available until September 30, 2027, for program direction.*

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

#### Program and Financing (in millions of dollars)

Identification code 089-0243-0-1-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Other Defense Activities (Direct) .....	1,083	1,090	1,124
0100 Subtotal, Direct program activities .....	1,083	1,090	1,124
0799 Total direct obligations .....	1,083	1,090	1,124
0810 Other Defense Activities (Reimbursable) .....	570	1,000	1,100
0819 Reimbursable program activities, subtotal .....	570	1,000	1,100
0900 Total new obligations, unexpired accounts .....	1,653	2,090	2,224
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	78	84	123
1021 Recoveries of prior year unpaid obligations .....	74		
1070 Unobligated balance (total) .....	152	84	123

OTHER DEFENSE ACTIVITIES—Continued  
Program and Financing—Continued

Identification code 089–0243–0–1–999	2024 actual	2025 est.	2026 est.
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	1,080	1,107	1,182
1100 Appropriation .....	2		
1160 Appropriation, discretionary (total) .....	1,080	1,109	1,182
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512] ....		20	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1,316	1,000	1,124
1701 Change in uncollected payments, Federal sources .....	-811		
1750 Spending auth from offsetting collections, disc (total) .....	505	1,000	1,124
1900 Budget authority (total) .....	1,585	2,129	2,306
1930 Total budgetary resources available .....	1,737	2,213	2,429
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	84	123	205
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,288	1,343	856
3010 New obligations, unexpired accounts .....	1,653	2,090	2,224
3020 Outlays (gross) .....	-2,518	-2,577	-2,256
3040 Recoveries of prior year unpaid obligations, unexpired .....	-74		
3041 Recoveries of prior year unpaid obligations, expired .....	-6		
3050 Unpaid obligations, end of year .....	1,343	856	824
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1,790	-791	-791
3070 Change in uncollected pymts, Fed sources, unexpired .....	811		
3071 Change in uncollected pymts, Fed sources, expired .....	188		
3090 Uncollected pymts, Fed sources, end of year .....	-791	-791	-791
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	498	552	65
3200 Obligated balance, end of year .....	552	65	33
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,585	2,109	2,306
Outlays, gross:			
4010 Outlays from new discretionary authority .....	736	1,252	1,358
4011 Outlays from discretionary balances .....	1,782	1,324	888
4020 Outlays, gross (total) .....	2,518	2,576	2,246
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1,500	-936	-1,056
4033 Non-Federal sources .....		-64	-68
4040 Offsets against gross budget authority and outlays (total) ....	-1,500	-1,000	-1,124
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	811		
4052 Offsetting collections credited to expired accounts .....	184		
4060 Additional offsets against budget authority only (total) .....	995		
4070 Budget authority, net (discretionary) .....	1,080	1,109	1,182
4080 Outlays, net (discretionary) .....	1,018	1,576	1,122
Mandatory:			
4090 Budget authority, gross .....		20	
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	
4101 Outlays from mandatory balances .....			10
4110 Outlays, gross (total) .....		1	10
4180 Budget authority, net (total) .....	1,080	1,129	1,182
4190 Outlays, net (total) .....	1,018	1,577	1,132

**Environment, Health, Safety and Security Mission Support.**—The program supports the Department's health, safety, environment, and security programs to enhance productivity while maintaining the highest standards of safe operation, identifying and protecting the Department's classified information, protecting national assets, and ensuring environmental sustainability. The program functions include: policy and guidance development and technical assistance; analysis of health, safety, environment, classification, and security performance; government-wide information security programs to protect nuclear weapons information; nuclear safety; domestic and international health studies; medical screening programs for former workers; Energy Employee Occupational Illness Compensation Program

Act support; quality assurance programs; interface with the Defense Nuclear Facilities Safety Board; national security information programs; and security for the Department's facilities and personnel in the National Capital Area.

**Enterprise Assessments.**—The program supports the Department's independent assessments of security, cybersecurity, emergency management, and environment, safety and health performance; enforcement of worker safety and health, nuclear safety; and classified information security regulations; and implementation of security and safety professional development and training programs.

**Specialized Security Activities.**—The program supports national security related analyses requiring highly specialized skills and capabilities.

**Legacy Management.**—The program supports long-term stewardship activities (e.g., groundwater monitoring, disposal cell maintenance, records management, asset management, community outreach and management of natural resources) at sites where active remediation has been completed. Further, Legacy Management supports post-retirement benefits for former contractor employees.

**Hearings and Appeals.**—The Office of Hearings and Appeals adjudicates personnel security cases, as well as whistleblower reprisal complaints filed by DOE contractor employees. The office is the appeal authority in various other areas, including Freedom of Information Act and Privacy Act appeals. In addition, the office decides requests for exception from DOE orders, rules, regulations, and is responsible for the DOE's alternative dispute resolution function.

**Defense-Related Administrative Support.**—Obligations are included for defense-related administrative support that serves to offset costs attributable to the defense-related programs within the Department of Energy that utilize the department-wide services funded by the Departmental Administration account. These include accounting and information technology department-wide services.

## Object Classification (in millions of dollars)

Identification code 089–0243–0–1–999	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	111	118	115
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	6	6	6
11.9 Total personnel compensation .....	118	125	122
12.1 Civilian personnel benefits .....	55	55	54
21.0 Travel and transportation of persons .....	8	8	10
23.1 Rental payments to GSA .....	6	6	10
23.2 Rental payments to others .....	3	3	3
23.3 Communications, utilities, and miscellaneous charges .....	15	15	16
25.1 Advisory and assistance services .....	410	410	412
25.2 Other services from non-Federal sources .....	59	59	60
25.3 Other goods and services from Federal sources .....	37	37	38
25.4 Operation and maintenance of facilities .....	250	250	261
25.7 Operation and maintenance of equipment .....	15	15	20
26.0 Supplies and materials .....	4	4	5
31.0 Equipment .....	25	25	27
32.0 Land and structures .....	3	3	5
41.0 Grants, subsidies, and contributions .....	75	75	81
99.0 Direct obligations .....	1,083	1,090	1,124
99.0 Reimbursable obligations .....	570	1,000	1,100
99.9 Total new obligations, unexpired accounts .....	1,653	2,090	2,224

## Employment Summary

Identification code 089–0243–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	640	680	660

## DEFENSE NUCLEAR WASTE DISPOSAL

## Program and Financing (in millions of dollars)

Identification code 089-0244-0-1-053	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	2
3050 Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	2
3200 Obligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The Defense Nuclear Waste Disposal appropriation was established by the Congress as part of the 1993 Energy and Water Development Appropriation (P.L. 102-377), in lieu of payment from the Department of Energy (DOE) into the Nuclear Waste Fund for activities related to the disposal of defense high-level waste from DOE's atomic energy defense activities.

## ENERGY PROGRAMS

## Federal Funds

## SCIENCE

For Department of Energy expenses including the purchase, construction, and acquisition of plant and capital equipment, and other expenses necessary for science activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, and purchase of not more than 35 passenger motor vehicles, \$7,092,000,000, to remain available until expended: Provided, That of such amount, \$226,831,000 shall be available until September 30, 2027, for program direction.

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

## Program and Financing (in millions of dollars)

Identification code 089-0222-0-1-251	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Basic Energy Sciences .....	2,579		
0002 Advanced Scientific Computing Research .....	1,018		
0003 Biological and Environmental Research .....	891		
0004 High Energy Physics .....	1,177		
0005 Nuclear Physics .....	794		
0006 Fusion Energy Sciences .....	744		
0007 Science Laboratories Infrastructure .....	294		
0008 Science Program Direction .....	226	227	227
0009 Workforce Development for Teachers and Scientists .....	45		
0010 Safeguards and Security .....	192		
0011 Small Business Innovation Research .....	261		
0012 Small Business Technology Transfer .....	31		
0013 Isotope R&D and Production .....	130		
0014 Accelerator R&D and Production .....	27		
0015 Science Programs .....		8,013	6,865
0050 Inflation Reduction Act .....	1		
0060 Foreign Aid Supplemental .....	98		
0799 Total direct obligations .....	8,508	8,240	7,092
0801 Science (Reimbursable base) .....	735	643	600
0802 Science (Reimbursable IRA) .....	39		
0899 Total reimbursable obligations .....	774	643	600
0900 Total new obligations, unexpired accounts .....	9,282	8,883	7,692
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	253	316	316
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	253		
1011 Unobligated balance transfer from other acct [089-0321] ....	5		
1011 Unobligated balance transfer from other acct [089-0319] ....	2		
1021 Recoveries of prior year unpaid obligations .....	85		
1070 Unobligated balance (total) .....	345	316	316
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8,338	8,240	7,092

1121 Appropriations transferred from other acct [089-0319] ....	31		
1121 Appropriations transferred from other acct [089-0309] ....	14		
1121 Appropriations transferred from other acct [089-0213] ....	22		
1121 Appropriations transferred from other acct [089-0251] ....	1		
1121 Appropriations transferred from other acct [089-2250] ....	3		
1121 Appropriations transferred from other acct [089-0321] ....	77		
1121 Appropriations transferred from other acct [089-0318] ....	6		
1160 Appropriation, discretionary (total) .....	8,492	8,240	7,092
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [089-0321] .....	14		
1173 Advance appropriations transferred from other accounts [089-2250] .....	1		
1180 Advanced appropriation, discretionary (total) .....	15		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	639	643	600
1701 Change in uncollected payments, Federal sources .....	66		
1750 Spending auth from offsetting collections, disc (total) .....	705	643	600
Spending authority from offsetting collections, mandatory:			
1800 Collected .....		41	
1801 Change in uncollected payments, Federal sources .....	41	-41	
1850 Spending auth from offsetting collections, mand (total) .....	41		
1900 Budget authority (total) .....	9,253	8,883	7,692
1930 Total budgetary resources available .....	9,598	9,199	8,008
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	316	316	316

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11,101	11,528	10,793
3010 New obligations, unexpired accounts .....	9,282	8,883	7,692
3020 Outlays (gross) .....	-8,750	-9,618	-9,309
3040 Recoveries of prior year unpaid obligations, unexpired .....	-85		
3041 Recoveries of prior year unpaid obligations, expired .....	-20		
3050 Unpaid obligations, end of year .....	11,528	10,793	9,176
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-641	-701	-660
3070 Change in uncollected pymts, Fed sources, unexpired .....	-107	41	
3071 Change in uncollected pymts, Fed sources, expired .....	47		
3090 Uncollected pymts, Fed sources, end of year .....	-701	-660	-660
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10,460	10,827	10,133
3200 Obligated balance, end of year .....	10,827	10,133	8,516

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	9,212	8,883	7,692
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,840	1,891	1,645
4011 Outlays from discretionary balances .....	6,523	7,547	7,546
4020 Outlays, gross (total) .....	8,363	9,438	9,191
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-463	-404	-400
4033 Non-Federal sources .....	-204	-239	-200
4040 Offsets against gross budget authority and outlays (total) ....	-667	-643	-600
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-66		
4052 Offsetting collections credited to expired accounts .....	28		
4060 Additional offsets against budget authority only (total) .....	-38		
4070 Budget authority, net (discretionary) .....	8,507	8,240	7,092
4080 Outlays, net (discretionary) .....	7,696	8,795	8,591
Mandatory:			
4090 Budget authority, gross .....	41		
Outlays, gross:			
4101 Outlays from mandatory balances .....	387	180	118
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....		-41	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-41	41	
4170 Outlays, net (mandatory) .....	387	139	118
4180 Budget authority, net (total) .....	8,507	8,240	7,092
4190 Outlays, net (total) .....	8,083	8,934	8,709

The Office of Science (SC) is the Nation's largest Federal supporter of basic research in the physical sciences. The SC portfolio has two thrusts: direct support of scientific research and direct support of the design, development, construction, and operation of unique, open-access scientific user

## SCIENCE—Continued

facilities. The SC portfolio includes grants and contracts supporting researchers located at over 300 institutions and all 17 DOE national laboratories, spanning all 50 states, the District of Columbia, and U.S. territories. The portfolio of 28 scientific user facilities serves tens of thousands of users per year. SC programs invest in basic research for the advancement of critical and emerging technologies and to strengthen the connection between advances in fundamental science and technology innovation. The Budget expands and continues support for research initiatives focused on Administration priorities, including high-performance computing, fusion energy, artificial intelligence/machine learning, quantum information science, critical minerals and materials, and microelectronics.

SC is organized around seven enduring research program portfolios: Advanced Scientific Computing Research, Basic Energy Science, Biological and Environmental Research, Fusion Energy Science, High Energy Physics, Nuclear Physics, and Isotope R&D and Production. Cross-cutting each of these portfolios is Federal oversight and management and supporting activities funded through Program Direction, Safeguards and Security, Science Laboratories Infrastructure, and Workforce Development.

## Object Classification (in millions of dollars)

Identification code 089–0222–0–1–251	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	117	121	96
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	5	3	13
11.9 Total personnel compensation .....	124	126	111
12.1 Civilian personnel benefits .....	46	46	71
21.0 Travel and transportation of persons .....	4	4	4
23.3 Communications, utilities, and miscellaneous charges .....	4	4	4
25.1 Advisory and assistance services .....	35	32	25
25.2 Other services from non-Federal sources .....	22	20	20
25.3 Other goods and services from Federal sources .....	19	20	20
25.4 Operation and maintenance of facilities .....	5,041	4,985	4,785
25.5 Research and development contracts .....	9	8	8
25.7 Operation and maintenance of equipment .....	6	6	5
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	191	195	182
32.0 Land and structures .....	1,306	1,283	1,100
41.0 Grants, subsidies, and contributions .....	1,698	1,509	755
99.0 Direct obligations .....	8,507	8,240	7,092
99.0 Reimbursable obligations .....	775	643	600
99.9 Total new obligations, unexpired accounts .....	9,282	8,883	7,692

## Employment Summary

Identification code 089–0222–0–1–251	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	817	825	600

## ADVANCED RESEARCH PROJECTS AGENCY—ENERGY

*For Department of Energy expenses necessary in carrying out the activities authorized by section 5012 of the America COMPETES Act (Public Law 110–69), \$200,000,000, to remain available until expended: Provided, That of such amount, \$40,000,000 shall be available until September 30, 2027, for program direction.*

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

## Program and Financing (in millions of dollars)

Identification code 089–0337–0–1–270	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 ARPA-E Projects .....	475	408	408
0002 Program Direction .....	44	42	40
0799 Total direct obligations .....	519	450	448
0900 Total new obligations, unexpired accounts .....	519	450	448

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	556	520	530
1021 Recoveries of prior year unpaid obligations .....	23		
1070 Unobligated balance (total) .....	579	520	530
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	460	460	200
1900 Budget authority (total) .....	460	460	200
1930 Total budgetary resources available .....	1,039	980	730
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	520	530	282

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	878	983	935
3010 New obligations, unexpired accounts .....	519	450	448
3020 Outlays (gross) .....	-391	-498	-554
3040 Recoveries of prior year unpaid obligations, unexpired .....	-23		
3050 Unpaid obligations, end of year .....	983	935	829
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	878	983	935
3200 Obligated balance, end of year .....	983	935	829

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	460	460	200
Outlays, gross:			
4010 Outlays from new discretionary authority .....	37	46	20
4011 Outlays from discretionary balances .....	354	452	534
4020 Outlays, gross (total) .....	391	498	554
4180 Budget authority, net (total) .....	460	460	200
4190 Outlays, net (total) .....	391	498	554

The U.S. Department of Energy's Advanced Research Projects Agency-Energy (ARPA-E) was established by the America COMPETES Act of 2007 (Public Law 110–69), as amended. The mission of ARPA-E is to enhance the economic and energy security of the United States through the development of energy technologies that reduce energy imports; reduce energy-related emissions; improve the energy efficiency of all economic sectors; provide transformative solutions for radioactive waste and spent nuclear fuel; and improve the resilience, reliability, and security of energy infrastructure. In 2026 ARPA-E will continue to fund and direct the discovery of outlier energy technologies that ensures American-made energy for all. ARPA-E will actively support the administration's goal of restoring U.S. energy dominance. ARPA-E's technology programs will further the Secretary's commitments to advance energy addition. This will be done by increasing the energy available to power modern life and unleash energy innovation to maintain America's global competitiveness. ARPA-E will accomplish this by ensuring that America maintains a technological lead in developing and deploying advanced energy technologies. ARPA-E will identify and promote revolutionary advances in energy, translating scientific discoveries and cutting-edge inventions into technological innovations.

## Object Classification (in millions of dollars)

Identification code 089–0337–0–1–270	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	3	3	2
11.3 Other than full-time permanent .....	7	7	6
11.9 Total personnel compensation .....	10	10	8
12.1 Civilian personnel benefits .....	3	3	3
21.0 Travel and transportation of persons .....	2	2	2
25.1 Advisory and assistance services .....	22	22	22
25.2 Other services from non-Federal sources .....	21	21	21
25.3 Other goods and services from Federal sources .....	6	6	6
25.4 Operation and maintenance of facilities .....	40	40	40
25.5 Research and development contracts .....	415	346	346
99.0 Direct obligations .....	519	450	448
99.9 Total new obligations, unexpired accounts .....	519	450	448

## Employment Summary

Identification code 089–0337–0–1–270	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	58	54	45

## ENERGY SUPPLY AND CONSERVATION

## Program and Financing (in millions of dollars)

Identification code 089–0224–0–1–999	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	6	6
1930 Total budgetary resources available .....	6	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	6	6
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

## NUCLEAR ENERGY

For Department of Energy expenses including the purchase, construction, and acquisition of plant and capital equipment, and other expenses necessary for nuclear energy activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, \$1,370,000,000, to remain available until expended: Provided, That of such amount, \$88,000,000 shall be available until September 30, 2027, for program direction.

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

## Program and Financing (in millions of dollars)

Identification code 089–0319–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 NEUP, SBIR/STTR, and TCF .....	20		
0002 Nuclear Leadership Development Program .....	1		
0003 Nuclear Energy Programs .....		1,381	1,122
0004 Reactor Concepts RD&D .....	157		
0007 Fuel Cycle R&D .....	432		
0030 Nuclear Energy Enabling Technologies (NEET) .....	99		
0034 Advanced Reactors Demonstration Program (ARDP) .....	272		
0051 23-E-200 - LOTUS .....	32		
0082 Inflation Reduction Act - HALEU .....	9		
0083 Infrastructure Investment and Jobs Act - Civil Nuclear Credit Program .....	1,106		
0091 Direct program activities, subtotal .....	2,128	1,381	1,122
0301 ORNL Infrastructure Facilities O&M .....	88		
0401 Idaho Facilities Management .....	419		
0450 Idaho National Laboratory safeguards and security .....	160	160	160
0491 Infrastructure programs, subtotal .....	579	160	160
0551 Program Direction .....	93	90	88
0552 International Nuclear Energy Cooperation .....	10		
0553 Inflation Reduction Act .....		100	569
0554 Infrastructure Investment and Jobs Act .....		8	8
0591 Other direct program activities, subtotal .....	103	198	665
0799 Total direct obligations .....	2,898	1,739	1,947
0801 Nuclear Energy (Reimbursable) .....	304	408	408
0900 Total new obligations, unexpired accounts .....	3,202	2,147	2,355
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,425	1,457	1,897
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2,746		
1010 Unobligated balance transfer to other accts [089–0236] .....	-2		
1010 Unobligated balance transfer to other accts [089–0222] .....	-2		
1011 Unobligated balance transfer from other acct [072–1037] .....	10		
1021 Recoveries of prior year unpaid obligations .....	14		
1070 Unobligated balance (total) .....	3,445	1,457	1,897

## Budget authority:

Appropriations, discretionary:			
1100 Appropriation .....	1,685	1,685	1,370
1120 Appropriations transferred to other accts [089–0222] .....	-31		
1120 Appropriations transferred to other acct [089–4397] .....	-1,145		
1121 Appropriations transferred from other acct [089–0314] .....	93	93	
1160 Appropriation, discretionary (total) .....	602	1,778	1,370
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,200	1,200	1,200
1172 Advance appropriations transferred to other accounts [089–0228] .....	-1		
1172 Advance appropriations transferred to other accounts [089–4397] .....	-885	-690	
1172 Advance appropriations transferred to other accounts [089–0236] .....	-2		
1174 Advance appropriations permanently reduced .....			-981
1180 Advanced appropriation, discretionary (total) .....	312	510	219
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	226	225	226
1701 Change in uncollected payments, Federal sources .....	74	74	75
1750 Spending auth from offsetting collections, disc (total) .....	300	299	301
1900 Budget authority (total) .....	1,214	2,587	1,890
1930 Total budgetary resources available .....	4,659	4,044	3,787
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,457	1,897	1,432

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,875	3,015	3,112
3010 New obligations, unexpired accounts .....	3,202	2,147	2,355
3020 Outlays (gross) .....	-2,043	-2,050	-2,336
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14		
3041 Recoveries of prior year unpaid obligations, expired .....	-5		
3050 Unpaid obligations, end of year .....	3,015	3,112	3,131
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-263	-248	-322
3070 Change in uncollected pymts, Fed sources, unexpired .....	-74	-74	-75
3071 Change in uncollected pymts, Fed sources, expired .....	89		
3090 Uncollected pymts, Fed sources, end of year .....	-248	-322	-397
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,612	2,767	2,790
3200 Obligated balance, end of year .....	2,767	2,790	2,734

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	1,214	2,587	1,890
Outlays, gross:			
4010 Outlays from new discretionary authority .....	630	1,179	965
4011 Outlays from discretionary balances .....	1,387	842	1,235
4020 Outlays, gross (total) .....	2,017	2,021	2,200
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-278	-295	-301
4033 Non-Federal sources .....	-34		
4040 Offsets against gross budget authority and outlays (total) .....	-312	-295	-301
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-74	-74	-75
4052 Offsetting collections credited to expired accounts .....	86	70	75
4060 Additional offsets against budget authority only (total) .....	12	-4	
4070 Budget authority, net (discretionary) .....	914	2,288	1,589
4080 Outlays, net (discretionary) .....	1,705	1,726	1,899
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	26	29	136
4180 Budget authority, net (total) .....	914	2,288	1,589
4190 Outlays, net (total) .....	1,731	1,755	2,035

The Office of Nuclear Energy (NE) funds a broad range of research and development (R&D) activities and supports Federal nuclear energy R&D infrastructure. The 2026 Budget continues programmatic support for advanced reactor R&D activities; fuel cycle R&D; and the safe, cost-effective operation of the Department's facilities vital to nuclear energy R&D activities.

*NEUP, SBIR/STTR and TCF.*—This program focuses on nuclear energy related R&D activities conducted by small businesses and supports university level engineering and science through competitively awarded univer-

## NUCLEAR ENERGY—Continued

sity-led research and development and infrastructure; and university research reactor fuel services.

**Reactor Concepts Research, Development and Demonstration.**—This program conducts R&D on advanced reactor designs and advanced technologies for light water reactors (LWR).

**Fuel Cycle Research and Development.**—This program conducts R&D on advanced fuel cycle technologies that have the potential to improve resource utilization and energy generation, reduce waste generation, enhance safety, and mitigate risk of proliferation.

**Nuclear Energy Enabling Technologies.**—This program conducts R&D and strategic infrastructure investments to develop innovative and crosscutting nuclear energy technologies, including investments in modeling and simulation tools and providing access to unique nuclear energy research capabilities through the Nuclear Science User Facilities.

**Advanced Reactors Demonstration Program.**—This program focuses Departmental and non-Federal resources on the development of commercial reactor technologies that may be ready for demonstration and deployment in the mid-term.

**Infrastructure.**—This program manages Department of Energy mission critical facilities at the Idaho National Laboratory (INL), creating a safe and compliant status to support the Department's nuclear energy R&D activities; and testing of naval reactor fuels and reactor core components.

**Idaho Sitewide Safeguards and Security.**—This program supports the INL complex nuclear facility infrastructure and enables R&D in support of multiple program missions.

**Program Direction.**—This program provides the Federal staffing resources and associated costs required to support the overall direction and execution of NE programs, including market access activities.

## Object Classification (in millions of dollars)

Identification code 089-0319-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	44	44	44
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	2		
11.9 Total personnel compensation .....	47	45	45
12.1 Civilian personnel benefits .....	18	18	18
21.0 Travel and transportation of persons .....	2	1	1
25.1 Other Contractual Services .....	1	1	1
25.1 Advisory and assistance services .....	11	6	8
25.2 Other services from non-Federal sources .....	352	206	200
25.3 Other goods and services from Federal sources .....	13	8	9
25.4 Operation and maintenance of facilities .....	1,157	578	575
25.5 Research and development contracts .....	63	64	60
25.7 Operation and maintenance of equipment .....	2	1	1
31.0 Equipment .....	12	10	9
32.0 Land and structures .....	46	42	33
41.0 Grants, subsidies, and contributions .....	1,101	691	920
41.0 Other Grants, Not Otherwise Classified .....	73	68	67
99.0 Direct obligations .....	2,898	1,739	1,947
99.0 Reimbursable obligations .....	304	408	408
99.9 Total new obligations, unexpired accounts .....	3,202	2,147	2,355

## Employment Summary

Identification code 089-0319-0-1-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	295	301	252

## ELECTRICITY

For Department of Energy expenses including the purchase, construction, and acquisition of plant and capital equipment, and other expenses necessary for electricity activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, \$193,000,000, to remain available until expended: Provided, That of such

amount, \$19,000,000 shall be available until September 30, 2027, for program direction: Provided further, That of such amount, \$20,000 from unobligated funds made available under this heading for projects specified in the table that appears under the heading "Congressionally Directed Spending Electricity Projects" in the explanatory statement described in section 4 in the matter preceding division A of Public Law 117-103 shall be available for the purposes described under this heading: Provided further, That of such amount, \$500,000 from unobligated funds made available under the "Electricity Delivery and Energy Reliability" heading for projects specified in the table that appears under the heading "Energy and Water Development (Congressionally Directed Spending Items)" in the joint explanatory statement accompanying the conference report on Public Law 111-85 shall be available for the purposes described under this heading: Provided further, That funds under this heading allocated for the purposes of section 9 of the Small Business Act, as amended (15 U.S.C. 638), including for Small Business Innovation Research and Small Business Technology Transfer activities, or for the purposes of section 1001 of the Energy Policy Act of 2005, as amended (42 U.S.C. 16391(a)), for Technology Commercialization Fund activities, may be reprogrammed without being subject to the restrictions in section 301 of this Act.

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

## Program and Financing (in millions of dollars)

Identification code 089-0318-0-1-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Electricity Programs .....		297	210
0011 Transmission reliability and resiliency .....	32		
0012 Resilient distribution systems .....	66		
0014 Energy Storage .....	94		
0015 Transformer Resilience and Advanced Components .....	14		
0017 Cyber Resilient & Security Utility Communication Network .....	14		
0018 Energy Delivery Grid Operations Technology .....	31		
0019 Applied Grid Transformation Solutions .....	8		
0034 Grid Planning & Development .....	6		
0035 Grid Technical Assistance .....	20		
0037 Wholesale Electricity Market TA & Grants .....	12		
0040 Program Direction .....	23	20	19
0041 Electricity, Infrastructure Investment and Jobs Act .....	2,454	981	1,060
0042 Disaster Relief Supplemental .....	464	288	302
0050 Inflation Reduction Act .....	14	149	147
0799 Total direct obligations .....	3,252	1,735	1,738
0801 Reimbursable work .....	1,450	1,450	1,469
0809 Reimbursable program activities, subtotal .....	1,450	1,450	1,469
0900 Total new obligations, unexpired accounts .....	4,702	3,185	3,207
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8,437	6,529	4,236
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	5,590		
1010 Unobligated balance transfer to other accts [089-2307] .....		-1,992	
1010 Unobligated balance transfer to other accts [089-0236] .....	-9		
1021 Recoveries of prior year unpaid obligations .....	9		
1070 Unobligated balance (total) .....	8,437	4,537	4,236
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	280	280	193
1120 Appropriations transferred to SC [089-0222] .....	-6		
1131 Unobligated balance of appropriations permanently reduced .....			-707
1160 Appropriation, discretionary (total) .....	274	280	-514
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,611	1,610	1,610
1172 Advance appropriations transferred to other accounts [089-0228] .....	-2		
1172 Advance appropriations transferred to other accounts [089-0236] .....	-3		
1174 Advance appropriations permanently reduced .....			-1,610
1180 Advanced appropriation, discretionary (total) .....	1,606	1,610	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	7	994	994
1701 Change in uncollected payments, Federal sources .....	907		
1750 Spending auth from offsetting collections, disc (total) .....	914	994	994
1900 Budget authority (total) .....	2,794	2,884	480
1930 Total budgetary resources available .....	11,231	7,421	4,716
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6,529	4,236	1,509

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,134	5,534	6,686
3010	New obligations, unexpired accounts .....	4,702	3,185	3,207
3020	Outlays (gross) .....	-293	-2,033	-2,476
3040	Recoveries of prior year unpaid obligations, unexpired .....	-9		
3050	Unpaid obligations, end of year .....	5,534	6,686	7,417
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1,982	-2,889	-2,889
3070	Change in uncollected pymts, Fed sources, unexpired .....	-907		
3090	Uncollected pymts, Fed sources, end of year .....	-2,889	-2,889	-2,889
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-848	2,645	3,797
3200	Obligated balance, end of year .....	2,645	3,797	4,528
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,794	2,884	480
Outlays, gross:				
4010	Outlays from new discretionary authority .....	22	31	20
4011	Outlays from discretionary balances .....	259	1,723	2,116
4020	Outlays, gross (total) .....	281	1,754	2,136
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-7	-994	-994
4040	Offsets against gross budget authority and outlays (total) ....	-7	-994	-994
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-907		
4070	Budget authority, net (discretionary) .....	1,880	1,890	-514
4080	Outlays, net (discretionary) .....	274	760	1,142
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	12	279	340
4180	Budget authority, net (total) .....	1,880	1,890	-514
4190	Outlays, net (total) .....	286	1,039	1,482

The mission of the Office of Electricity (OE) is to drive electric grid modernization and resilience in energy infrastructure. OE leads the Department of Energy's efforts to strengthen, transform, and improve electricity delivery infrastructure so that consumers have access to reliable, resilient, secure, affordable sources of energy. OE programs include:

**Transmission Reliability and Resilience (TRR).**—The TRR program is focused on ensuring the reliability and resilience of the U.S. electric grid through R&D on system observability and control capabilities. TRR is also developing and demonstrating operational tools for grid enhancing technologies (GETS), developing and validating models to characterize evolving systems needs, addressing ongoing industry challenges, and mitigating risks across integrated energy systems.

**Energy Delivery Grid Operations Technology (EDGOT).**—EDGOT enhances the analytical capability needed to ensure reliable and resilient energy delivery. The core of the EDGOT portfolio is the North America Energy Resilience Model (NAERM), a hybrid data/model platform for the assessment of significant interdependencies within the energy sector that could affect reliability.

**Resilient Distribution Systems (RDS).**—The RDS program develops transformative technologies, tools, and techniques to enable industry to modernize the distribution portion of the electric delivery system. RDS pursues strategic investments that improve reliability, increase resilience, and increase customer choice.

**Cyber Resilient and Secure Utility Communications Networks (SecureNet).**—SecureNet develops solutions to strengthen the security and resilience of the information layer that enables operation of the electricity delivery system. The program's core R&D focus is on grid communication and data network information security and resilience, including enabling components and technologies such as alternate timing and blockchain.

**Energy Storage.**—Energy Storage accelerates the development of long duration grid storage technologies by increasing amounts of stored energy and operational durations, reducing technology costs, de-risking technologies to ensure long-term reliability, developing analytic models to uncover technical and economic benefits, and demonstrating how storage provides abundant energy access for consumers and communities.

**Transformer Resilience and Advanced Components (TRAC).**—The TRAC program develops innovations to control, convert, condition, and transport electricity, equipping the grid to enhance its reliability and resilience. TRAC encompasses materials research, exploratory concepts, and modeling and analysis to fill fundamental R&D gaps and encourage the adoption of new technologies and approaches.

**Advanced Grid Transformation Solutions (AGTS).**—AGTS addresses the need for assessing and testing new grid systems and subsystems (including energy storage, transmission, distribution, and power control and conversion systems in integrated pilot environments. These assessments provide utilities with the information they need to quantify and validate functionality, performance, before deploying new technologies.

**Program Direction.**—Program Direction provides for the costs associated with the Federal workforce and contractor services that support OE's mission. These costs include salaries, benefits, travel, training, building occupancy, IT systems, and other related expenses.

#### Object Classification (in millions of dollars)

Identification code 089–0318–0–1–271		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	24	8	7
11.3	Other than full-time permanent .....	1	1	1
11.5	Other personnel compensation .....	1	1	1
11.9	Total personnel compensation .....	26	10	9
12.1	Civilian personnel benefits .....	9	9	9
21.0	Travel and transportation of persons .....	4	4	4
25.1	Advisory and assistance services .....	37	30	30
25.2	Other services from non-Federal sources .....	15	7	7
25.3	Other goods and services from Federal sources .....	4	2	2
25.4	Operation and maintenance of facilities .....	240	120	120
25.5	Research and development contracts .....	496	245	240
41.0	Grants, subsidies, and contributions .....	2,421	1,309	1,319
99.0	Direct obligations .....	3,252	1,736	1,740
99.0	Reimbursable obligations .....	1,450	1,449	1,467
99.9	Total new obligations, unexpired accounts .....	4,702	3,185	3,207

#### Employment Summary

Identification code 089–0318–0–1–271		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	207	63	58
2001	Reimbursable civilian full-time equivalent employment .....	23	8	5

#### GRID DEPLOYMENT

*For Department of Energy expenses including the purchase, construction, and acquisition of plant and capital equipment, and other expenses necessary for grid deployment in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7191 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, \$15,000,000, to remain available until expended: Provided, That of such amount, \$1,500,000 shall be available until September 30, 2027, for program direction.*

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

#### Program and Financing (in millions of dollars)

Identification code 089–2301–0–1–271		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0009	GDO Programs .....		48	14
0010	Transmission Planning & Permitting .....	15		
0011	Distribution & Markets .....	4		
0050	Program Direction .....	3	3	1
0799	Total direct obligations .....	22	51	15
0900	Total new obligations, unexpired accounts .....	22	51	15
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....		38	47

GRID DEPLOYMENT—Continued  
Program and Financing—Continued

Identification code 089–2301–0–1–271	2024 actual	2025 est.	2026 est.
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	60	60	15
1900 Budget authority (total) .....	60	60	15
1930 Total budgetary resources available .....	60	98	62
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	38	47	47
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		20	47
3010 New obligations, unexpired accounts .....	22	51	15
3020 Outlays (gross) .....	-2	-24	-43
3050 Unpaid obligations, end of year .....	20	47	19
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		20	47
3200 Obligated balance, end of year .....	20	47	19
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	60	60	15
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	3	1
4011 Outlays from discretionary balances .....		21	42
4020 Outlays, gross (total) .....	2	24	43
4180 Budget authority, net (total) .....	60	60	15
4190 Outlays, net (total) .....	2	24	43

The Grid Deployment Office (GDO) accelerates the buildout and modernization of the nation's electric grid to secure American energy dominance and win the AI race. Guided by the President's call to advance energy addition, GDO aims to expand dispatch-ready capacity to corridors of national interest. These critical corridors will host next-generation data centers, on-shored manufacturing and mission-critical defense loads. Confronted with the steepest demand growth in half a century and escalating cyberphysical threats, GDO invests in grid modernization tools so that every American can enjoy a reliable, affordable, and secure power grid.

**Energy Assurance and Resource Adequacy:** This program supports projects that will increase transmission capacity and resource adequacy to ensure that electricity is available, even during extreme weather or rapid load growth.

**Program Direction.**—Program Direction provides for the costs associated with the Federal workforce and contractor services that support GDO's mission. These costs include salaries, benefits, travel, training, building occupancy, IT systems, and other related expenses.

## Object Classification (in millions of dollars)

Identification code 089–2301–0–1–271	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	1	3	1
11.9 Total personnel compensation .....	1	3	1
25.1 Advisory and assistance services .....	3	3	1
25.2 Other services from non-Federal sources .....	1	10	2
25.4 Operation and maintenance of facilities .....	17	35	11
99.0 Direct obligations .....	22	51	15
99.9 Total new obligations, unexpired accounts .....	22	51	15

## Employment Summary

Identification code 089–2301–0–1–271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	21	16	6

## TRANSMISSION FACILITY FINANCING PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 089–2307–0–1–271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....			352
0709 Administrative expenses .....		12	12
0900 Total new obligations, unexpired accounts .....		12	364
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			1,980
1011 Unobligated balance transfer from other acct [089–0318] ....		1,992	
1070 Unobligated balance (total) .....		1,992	1,980
1930 Total budgetary resources available .....		1,992	1,980
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		1,980	1,616
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			4
3010 New obligations, unexpired accounts .....		12	364
3020 Outlays (gross) .....		-8	-100
3050 Unpaid obligations, end of year .....		4	268
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			4
3200 Obligated balance, end of year .....		4	268
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....		8	100
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		8	100

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

Identification code 089–2307–0–1–271	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Transmission Facility Financing Direct Loans .....			6,060
Direct loan subsidy (in percent):			
132001 Transmission Facility Financing Direct Loans .....			5.80
132999 Weighted average subsidy rate .....	0.00	0.00	5.80
Direct loan subsidy budget authority:			
133001 Transmission Facility Financing Direct Loans .....			352
Direct loan subsidy outlays:			
134001 Transmission Facility Financing Direct Loans .....			88
Administrative expense data:			
3510 Budget authority .....		12	12
3580 Outlays from balances .....		8	12

The Transmission Facility Financing (TFF) program was established by section 50151 of the Inflation Reduction Act of 2022 (IRA). Under the TFF program, DOE may issue direct loans for up to 80 percent of eligible project costs to construct or modify an electric transmission facility designated necessary in the national interest under section 216(a) of the Federal Power Act (16 U.S.C. 824p(a)).

## Object Classification (in millions of dollars)

Identification code 089–2307–0–1–271	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....		2	2
11.9 Total personnel compensation .....		2	2
25.1 Advisory and assistance services .....		10	10
41.0 Grants, subsidies, and contributions .....			352
99.9 Total new obligations, unexpired accounts .....		12	364



## Employment Summary

Identification code 089–2307–0–1–271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		11	11

## TRANSMISSION FACILITATION FUND

## Program and Financing (in millions of dollars)

Identification code 089–4380–0–3–271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0020 Capacity contracts .....	1,034	1,029	287
0030 Public private partnerships .....		66	
0900 Total new obligations, unexpired accounts .....	1,034	1,095	287
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,750	716	
1020 Adjustment of unobligated bal brought forward, Oct 1 .....		-716	
1070 Unobligated balance (total) .....	1,750		
Budget authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....		1,161	304
1400 Borrowing authority (previously unavailable) .....			66
1421 Borrowing authority temporarily reduced .....		-66	-17
1440 Borrowing authority, mandatory (total) .....		1,095	353
1900 Budget authority (total) .....		1,095	353
1930 Total budgetary resources available .....	1,750	1,095	353
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	716		66
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1,034	2,127
3010 New obligations, unexpired accounts .....	1,034	1,095	287
3020 Outlays (gross) .....		-2	-5
3050 Unpaid obligations, end of year .....	1,034	2,127	2,409
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1,034	2,127
3200 Obligated balance, end of year .....	1,034	2,127	2,409
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		1,095	353
Outlays, gross:			
4101 Outlays from mandatory balances .....		2	5
4180 Budget authority, net (total) .....		1,095	353
4190 Outlays, net (total) .....		2	5

The Transmission Facilitation Fund was created in Section 40106 of the Infrastructure Investment and Jobs Act of 2021 to facilitate the construction, replacement, or capacity upgrade of certain eligible electric power transmission lines and related facilities. A borrowing authority of \$2.5 billion was established for the fund to carry out the program.

## Object Classification (in millions of dollars)

Identification code 089–4380–0–3–271	2024 actual	2025 est.	2026 est.
Direct obligations:			
33.0 Investments and loans .....		1,095	287
41.0 Grants, subsidies, and contributions .....	1,034		
99.9 Total new obligations, unexpired accounts .....	1,034	1,095	287

## AMERICA ENERGY INDEPENDENCE FUND

Receipts credited to the American Energy Independence Fund as discretionary offsetting collections during this or any prior fiscal year, as authorized by section 312(a) of title III of division D of Public Law 118–42, shall be available until expended to carry out the purposes of the Fund.

## Program and Financing (in millions of dollars)

Identification code 089–4397–0–3–271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Uranium Program .....			54
0900 Total new obligations, unexpired accounts (object class 26.0) .....			54
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		2,030	2,720
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [089–0319] ....	1,145		
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [089–0319] .....	885	690	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....			52
1900 Budget authority (total) .....	2,030	690	52
1930 Total budgetary resources available .....	2,030	2,720	2,772
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,030	2,720	2,718
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			54
3020 Outlays (gross) .....			-54
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,030	690	52
Outlays, gross:			
4010 Outlays from new discretionary authority .....			52
4011 Outlays from discretionary balances .....			2
4020 Outlays, gross (total) .....			54
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4034 Offsetting governmental collections .....			-52
4180 Budget authority, net (total) .....	2,030	690	
4190 Outlays, net (total) .....			2

Section 312(a) of title III of division D of Public Law 118–42 established a revolving fund to support activities to increase domestic low enriched uranium (LEU) and high-assay LEU (HALEU) availability. As authorized by section 312(a), and upon fulfillment of the requirement of section 312(b), unobligated balances were transferred from the Nuclear Energy appropriation account to the American Energy Independence Fund (Fund). Of the funding provided by the Infrastructure Investment and Jobs Act (Public Law 117–58), \$2.03 billion was transferred to the Fund in 2024, and \$690 million in advanced appropriations was transferred to the Fund in 2025.

## CYBERSECURITY, ENERGY SECURITY, AND EMERGENCY RESPONSE

For Department of Energy expenses including the purchase, construction, and acquisition of plant and capital equipment, and other expenses necessary for energy sector cybersecurity, energy security, and emergency response activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, \$150,000,000, to remain available until expended: Provided, That of such amount, \$23,000,000 shall be available until September 30, 2027, for program direction.

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

## Program and Financing (in millions of dollars)

Identification code 089–2250–0–1–271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0008 Cybersecurity for Energy Delivery Systems .....	29		
0010 Risk Management Technology and Tools .....	130		
0020 Infrastructure Security and Energy Restoration .....	1		
0021 Response and Restoration .....	42		
0023 Preparedness, Policy, and Risk Analysis .....	24		
0025 CESER programs .....		168	127
0030 Program Direction .....	25	25	23

CYBERSECURITY, ENERGY SECURITY, AND EMERGENCY RESPONSE—Continued  
Program and Financing—Continued

Identification code 089–2250–0–1–271	2024 actual	2025 est.	2026 est.
0035 Infrastructure Investment and Jobs Act .....	96	25	25
0799 Total direct obligations .....	347	218	175
0801 Reimbursable work .....	4	4	4
0900 Total new obligations, unexpired accounts .....	351	222	179
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	266	220	301
1021 Recoveries of prior year unpaid obligations .....	5		
1070 Unobligated balance (total) .....	271	220	301
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	200	200	150
1120 Appropriations transferred to other acct [089–0222] .....	-3		
1131 Unobligated balance of appropriations permanently reduced .....			-174
1160 Appropriation, discretionary (total) .....	197	200	-24
Advance appropriations, discretionary:			
1170 Advance appropriation .....	100	100	100
1172 Advance appropriations transferred to other accounts [089–0222] .....	-1		
1174 Advance appropriations permanently reduced .....			-100
1180 Advanced appropriation, discretionary (total) .....	99	100	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	4	3	3
1900 Budget authority (total) .....	300	303	-21
1930 Total budgetary resources available .....	571	523	280
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	220	301	101
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	353	493	467
3010 New obligations, unexpired accounts .....	351	222	179
3020 Outlays (gross) .....	-206	-248	-295
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050 Unpaid obligations, end of year .....	493	467	351
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-4	-4
3090 Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	349	489	463
3200 Obligated balance, end of year .....	489	463	347
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	300	303	-21
Outlays, gross:			
4010 Outlays from new discretionary authority .....	30	28	18
4011 Outlays from discretionary balances .....	176	220	277
4020 Outlays, gross (total) .....	206	248	295
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-4	-3	-3
4040 Offsets against gross budget authority and outlays (total) ....	-4	-3	-3
4180 Budget authority, net (total) .....	296	300	-24
4190 Outlays, net (total) .....	202	245	292

The Office of Cybersecurity, Energy Security, and Emergency Response (CESER) leads the Department's efforts to secure U.S. energy infrastructure against all hazards, reduce the risks of and impacts from cybersecurity and facilitate of preparedness, response, restoration, and recovery activities. Programs include:

**Preparedness, Policy, and Risk Analysis (PPRA)**—Promotes sector risk management and preparedness through cultivating strong partnerships with the energy sector community including electric utilities and oil and natural gas owner/operators, State, Local, Tribal, and Territorial (SLTT) governments, vendors and commercial providers, and the Federal Interagency. PPRA works to strengthen the security and resilience of critical energy infrastructure and surrounding communities through threat- and intelligence-

informed risk analysis, exercises, training and workforce development, and policies and standards developed in partnership with other Federal entities, regulators, and States.

**Risk Management Tools and Technologies (RMT)**—Leads CESER's effort to research, develop, demonstrate, and deploy tools and technologies that address the growing risks to U.S. energy infrastructure against all hazards. RMT develops tools, technologies, and techniques to broadly address cyber, cyber-supply chain, electromagnetic pulse, geomagnetic disturbance, natural hazards (e.g., wildfires hurricanes, flooding), and physical threats in partnership with the DOE National Laboratories, energy sector owners and operators, manufacturers, and academia. As the energy sector continues to evolve with new and increasing intersections between operational and information technologies, RMT is focused on reducing the risk of energy disruptions from all hazard events through a threat- and intelligence-informed position.

**Response and Restoration (R&R)**—The R&R program coordinates a national effort to ensure the rapid and effective restoration of negatively impacted and damaged U.S. energy infrastructure, efficiently addresses the impacts from disruptive events, and assists industry, State, and interagency partners with response, recovery and restoration activities. R&R delivers a range of capabilities to ensure the effective restoration of energy systems in an all-hazards environment (including cyber) and provides near real-time situational awareness and energy sector monitoring to identify threats and risks, improve sector risk management, increase resilience through risk reduction activities, and rapidly respond to incidents, events, and hazards impacting or potentially impacting the sector.

**Program Direction**—Program Direction provides for the costs associated with the Federal workforce and contractor services that support CESER's mission. These costs include salaries, benefits, travel, training, building occupancy, Enterprise Information Technology Services, security clearances to meet mission critical CESER staff functions and maintain efficient support.

## Object Classification (in millions of dollars)

Identification code 089–2250–0–1–271	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	12	12	9
11.9 Total personnel compensation .....	12	12	9
12.1 Civilian personnel benefits .....	4	4	3
21.0 Travel and transportation of persons .....	1	1	1
25.1 Advisory and assistance services .....	27	20	14
25.2 Other services from non-Federal sources .....	7	7	4
25.3 Other goods and services from Federal sources .....	2	2	1
25.4 Operation and maintenance of facilities .....	220	111	90
25.5 Research and development contracts .....	73	60	52
25.7 Operation and maintenance of equipment .....	1	1	1
99.0 Direct obligations .....	347	218	175
99.0 Reimbursable obligations .....	4	4	4
99.9 Total new obligations, unexpired accounts .....	351	222	179

## Employment Summary

Identification code 089–2250–0–1–271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	81	96	66

## ENERGY EFFICIENCY AND RENEWABLE ENERGY

For Department of Energy expenses including the purchase, construction, and acquisition of plant and capital equipment, and other expenses necessary for energy efficiency and renewable energy activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, \$888,000,000, to remain available until expended: Provided, That of such amount, \$183,000,000 shall be available until September 30, 2027, for program direction.

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

**Program and Financing** (in millions of dollars)

Identification code 089-0321-0-1-270	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Vehicle Technologies .....	472		
0002 Bioenergy Technologies .....	208		
0003 Hydrogen & Fuel Cell Technologies .....	931		
0091 Sustainable Transportation, subtotal .....	1,611		
0101 Solar Energy .....	308		
0102 Wind Energy .....	133		
0103 Water Power .....	188		
0104 Geothermal Technologies .....	170		
0105 Renewable Energy Integration .....	25		
0191 Renewable Electricity, subtotal .....	824		
0201 Advanced Manufacturing .....	261		
0202 Building Technologies .....	486		
0203 Weatherization & Intergovernmental Activities .....	476		
0204 Energy Delivery Grid Operations Technology .....	10		
0205 Advanced Materials and Manufacturing Technologies .....	132		
0206 Industrial Efficiency and Decarbonization .....	89		
0291 Energy Efficiency, subtotal .....	1,454		
0301 Program Direction & Support .....	534		183
0302 Strategic Programs .....	22		
0303 Facilities & Infrastructure .....	153		
0391 EERE Corporate Support, subtotal .....	709		183
0401 Infrastructure Investment and Jobs Act .....	436	825	750
0451 Manufacturing and Energy Supply Chains .....	45		
0452 Federal Energy Management Program .....	44		8
0453 State and Community Energy Programs .....	2,734		
0480 Energy Efficiency and Renewable Energy .....		3,100	1,817
0491 Direct program activities, subtotal .....	3,259	3,925	2,575
0799 Total direct obligations .....	7,857	3,925	2,758
0810 Energy Efficiency and Renewable Energy (Reimbursable) .....	143	163	60
0900 Total new obligations, unexpired accounts .....	8,000	4,088	2,818
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	19,592	17,150	18,738
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	7,598		
1010 Unobligated balance transfer to other accts [089-0222] .....	-5		
1010 Unobligated balance transfer to other accts [089-0236] .....	-23		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	1		
1021 Recoveries of prior year unpaid obligations .....	146	90	90
1070 Unobligated balance (total) .....	19,711	17,240	18,828
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	3,460	3,460	888
1120 Appropriations transferred to other accts [089-0222] .....	-77		
1131 Unobligated balance of appropriations permanently reduced .....			-1,105
1160 Appropriation, discretionary (total) .....	3,383	3,460	-217
<b>Advance appropriations, discretionary:</b>			
1170 Advance appropriation [Infrastructure Investment and Jobs Act] .....	1,945	1,945	1,945
1172 Advance appropriations transferred to other accounts [089-0222] .....	-14		
1172 Advance appropriations transferred to other accounts [089-0228] .....	-2		
1172 Advance appropriations transferred to other accounts [089-0236] .....	-4		
1174 Advance appropriations permanently reduced .....			-1,210
1180 Advanced appropriation, discretionary (total) .....	1,925	1,945	735
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	103	181	189
1701 Change in uncollected payments, Federal sources .....	-9		
1750 Spending auth from offsetting collections, disc (total) .....	94	181	189
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	11	26	
1801 Change in uncollected payments, Federal sources .....	26	-26	
1850 Spending auth from offsetting collections, mand (total) .....	37		
1900 Budget authority (total) .....	5,439	5,586	707
1930 Total budgetary resources available .....	25,150	22,826	19,535
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	17,150	18,738	16,717

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	9,639	13,673	11,232
3010 New obligations, unexpired accounts .....	8,000	4,088	2,818
3020 Outlays (gross) .....	-3,820	-6,439	-7,590
3040 Recoveries of prior year unpaid obligations, unexpired .....	-146	-90	-90
3050 Unpaid obligations, end of year .....	13,673	11,232	6,370
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-146	-162	-136
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		
3070 Change in uncollected pymts, Fed sources, unexpired .....	-17	26	
3071 Change in uncollected pymts, Fed sources, expired .....	2		
3090 Uncollected pymts, Fed sources, end of year .....	-162	-136	-136
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	9,492	13,511	11,096
3200 Obligated balance, end of year .....	13,511	11,096	6,234

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	5,402	5,586	707
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	356	353	167
4011 Outlays from discretionary balances .....	3,391	3,957	4,897
4020 Outlays, gross (total) .....	3,747	4,310	5,064
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-56	-81	-85
4033 Non-Federal sources .....	-49	-100	-104
4040 Offsets against gross budget authority and outlays (total) .....	-105	-181	-189
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	9		
4052 Offsetting collections credited to expired accounts .....	2		
4060 Additional offsets against budget authority only (total) .....	11		
4070 Budget authority, net (discretionary) .....	5,308	5,405	518
4080 Outlays, net (discretionary) .....	3,642	4,129	4,875
<b>Mandatory:</b>			
4090 Budget authority, gross .....	37		
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	73	2,129	2,526
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Federal sources .....	-11	-26	
<b>Additional offsets against gross budget authority only:</b>			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-26	26	
4170 Outlays, net (mandatory) .....	62	2,103	2,526
4180 Budget authority, net (total) .....	5,308	5,405	518
4190 Outlays, net (total) .....	3,704	6,232	7,401

The Office of Energy Efficiency and Renewable Energy (EERE) advances America's security and prosperity through the research and development (R&D) of affordable, secure, innovative, and integrated energy technology solutions across multiple sectors of the economy—transportation, buildings, industry, and electricity generation.

Through its RD&D activities, EERE seeks to unleash American energy innovation, promote energy affordability and consumer choice, strengthen America's industrial sector, bolster American competitiveness and security by advancing domestic manufacturing capability, strengthen grid reliability and security, and streamline permitting and alleviate undue burdens on American energy.

**Transportation and Fuel Pillar.**—Supports RD &D efforts to expand affordable and effective technology options across all transportation - from on-road cars and trucks to maritime, rail, aviation to non-road vehicles. The Transportation and Fuels Pillar reduces costs of all core technologies, reduces and develops advanced technologies in biofuels, secures supply chains for transportation technologies, and increases our global competitiveness, across all modes of transportation. Funding in this pillar focuses on technologies that have the opportunity for commercial pathways and uses programmatic performance milestones that demonstrate a strong return on the taxpayers' investment.

**Renewable Energy Pillar.**—Supports RD&D efforts to reduce the costs and accelerate the integration and utilization of renewable energy technologies as part of a reliable, secure, and resilient electric system. Funding focuses on critical cost reductions, technology improvements, expanding

## ENERGY EFFICIENCY AND RENEWABLE ENERGY—Continued

utilization, and improving the reliability of geothermal and water/hydro power technologies to increase the availability of cost-competitive energy generation resources across the country, with particular emphasis in underserved areas. The request provides for increased levels of geothermal energy RD&D while also addressing the need to support the Federal investments in hydropower generation.

**Buildings and Industry Pillar.**— Supports R&D to catalyze innovation and choice in America's industrial base and buildings to make all Americans' lives better by reducing energy bills now and in the future, strengthening U.S. economic competitiveness, and increasing the security and resilience of American building infrastructure and energy systems. The request includes support for high-impact R&D of technologies to revitalize American manufacturing, materials, and processes; reduce energy costs in buildings and industry, including infrastructure costs from increased costs from increased energy demand; improve resilience of supply chains, industry, and buildings; and improve affordable and reliable energy choices for American consumers and businesses.

**Corporate Support Pillar.**— Supports essential organizational operations and business functions. This includes support for program direction (e.g., salaries and benefits, support services, and working capital fund) and facilities and infrastructure funding necessary for EERE stewardship of the National Renewable Energy Laboratory (e.g., core operations and maintenance, facility management, general plant projects, general purpose equipment, safeguards and security).

## Object Classification (in millions of dollars)

Identification code 089–0321–0–1–270	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	126	118	61
11.3 Other than full-time permanent .....	5	5	4
11.5 Other personnel compensation .....	5	5	4
11.9 Total personnel compensation .....	136	128	69
12.1 Civilian personnel benefits .....	63	40	20
21.0 Travel and transportation of persons .....	6	2	1
23.3 Communications, utilities, and miscellaneous charges .....	2	2	.....
25.1 Advisory and assistance services .....	295	234	55
25.2 Other services from non-Federal sources .....	29	29	9
25.3 Other goods and services from Federal sources .....	30	30	5
25.4 Operation and maintenance of facilities .....	1,728	1,696	1,305
25.5 Research and development contracts .....	210	200	30
25.7 Operation and maintenance of equipment .....	6	5	1
26.0 Supplies and materials .....	2	1	1
31.0 Equipment .....	28	14	7
32.0 Land and structures .....	91	60	50
41.0 Grants, subsidies, and contributions .....	5,231	1,484	1,205
99.0 Direct obligations .....	7,857	3,925	2,758
99.0 Reimbursable obligations .....	143	163	60
99.9 Total new obligations, unexpired accounts .....	8,000	4,088	2,818

## Employment Summary

Identification code 089–0321–0–1–270	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	721	675	368
2001 Reimbursable civilian full-time equivalent employment .....	40	36	15

## OFFICE OF MANUFACTURING AND ENERGY SUPPLY CHAINS

For Department of Energy expenses including the purchase, construction, and acquisition of plant and capital equipment, and other expenses necessary for manufacturing and energy supply chain activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, \$15,000,000, to remain available until expended: Provided, That of such amount, not more than \$1,000,000 shall be available until September 30, 2027, for program direction.

## Program and Financing (in millions of dollars)

Identification code 089–2291–0–1–270	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Workforce Capacity and Competitiveness .....			13
0003 Supply Chain Mapping, Modeling and Analysis .....			1
0010 Program Direction .....			1
0900 Total new obligations, unexpired accounts .....			15
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			15
1900 Budget authority (total) .....			15
1930 Total budgetary resources available .....			15
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			15
3020 Outlays (gross) .....			-8
3050 Unpaid obligations, end of year .....			7
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			7
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			15
Outlays, gross:			
4010 Outlays from new discretionary authority .....			8
4180 Budget authority, net (total) .....			15
4190 Outlays, net (total) .....			8

The Office of Manufacturing and Energy Supply Chains (MESC) mission is to enhance economic and national security by eliminating vulnerabilities in the US energy supply chains and expand our nations energy production. MESC does this by catalyzing processing and manufacturing for energy resilience and dominance; reinvigorating our manufacturing workforce through education and training; and guiding investment decisions and policy formulation through analysis and data-backed supply chain insights.

## Object Classification (in millions of dollars)

Identification code 089–2291–0–1–270	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....			1
11.9 Total personnel compensation .....			1
25.1 Advisory and assistance services .....			8
25.2 Other services from non-Federal sources .....			3
25.4 Operation and maintenance of facilities .....			2
25.5 Research and development contracts .....			1
99.9 Total new obligations, unexpired accounts .....			15

## Employment Summary

Identification code 089–2291–0–1–270	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			3

## TECHNOLOGY TRANSITIONS

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

## Program and Financing (in millions of dollars)

Identification code 089–0346–0–1–276	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Technology transition activities .....	6	6	11
0040 Program direction .....	13	13	.....
0900 Total new obligations, unexpired accounts .....	19	19	11

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	7	9 11
1021	Recoveries of prior year unpaid obligations .....	1	1 .....
1070	Unobligated balance (total) .....	8	10 11
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	20	20 .....
1930	Total budgetary resources available .....	28	30 11
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	9	11 .....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	13	8 6
3010	New obligations, unexpired accounts .....	19	19 11
3020	Outlays (gross) .....	-23	-20 -12
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	-1 .....
3050	Unpaid obligations, end of year .....	8	6 5
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	13	8 6
3200	Obligated balance, end of year .....	8	6 5
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	20	20 .....
Outlays, gross:			
4010	Outlays from new discretionary authority .....	7	10 .....
4011	Outlays from discretionary balances .....	16	10 12
4020	Outlays, gross (total) .....	23	20 12
4180	Budget authority, net (total) .....	20	20 .....
4190	Outlays, net (total) .....	23	20 12

The mission of the Office of Technology Commercialization (OTC, formerly the Office of Technology Transitions) is to expand the commercial and public impact of the Department of Energy's research investments and focus on commercializing technologies that support the missions of the Department. Consistent with historical practice, OTC is funded at \$10 million within the Departmental Administration account. The Budget proposes eliminating the stand-alone expenditure account for OTC.

#### Object Classification (in millions of dollars)

Identification code 089-0346-0-1-276	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	4	4	.....
11.9 Total personnel compensation .....	4	4	.....
12.1 Civilian personnel benefits .....	2	2	.....
25.1 Advisory and assistance services .....	6	6	6
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	.....
25.4 Operation and maintenance of facilities .....	5	5	4
99.9 Total new obligations, unexpired accounts .....	19	19	11

#### Employment Summary

Identification code 089-0346-0-1-276	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	33	33	.....

#### CLEAN ENERGY DEMONSTRATIONS

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

#### Program and Financing (in millions of dollars)

Identification code 089-2297-0-1-270	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Clean Energy Demonstrations (Base) .....	43	18	.....
0002 Program Direction (Base) .....	32	32	.....
0003 Clean Energy Demonstrations (IIJA) .....	1,445	2,817	1,375
0004 Program Direction (IIJA) .....	59	78	1
0005 Clean Energy Demonstrations (IRA) .....	76	4,515	.....
0006 Program Direction (IRA) .....	2	26	1

0052 Chief Financial Officer .....	1	.....	.....
0900 Total new obligations, unexpired accounts .....	1,658	7,486	1,377

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	12,657	15,503 12,593
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	6,858	.....
1010	Unobligated balance transfer to other accts [089-0236] .....	-21	.....
1021	Recoveries of prior year unpaid obligations .....	12	.....
1070	Unobligated balance (total) .....	12,648	15,503 12,593
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	50	50 .....
1131	Unobligated balance of appropriations permanently reduced .....	.....	-2,400
1160	Appropriation, discretionary (total) .....	50	50 -2,400
Advance appropriations, discretionary:			
1170	Advance appropriation .....	4,476	4,526 2,900
1172	Advance appropriations transferred to OIG [089-0236] .....	-9	.....
1172	Advance appropriations transferred to DA [089-0228] .....	-4	.....
1174	Advance appropriations permanently reduced .....	.....	-1,288
1180	Advanced appropriation, discretionary (total) .....	4,463	4,526 1,612
1900	Budget authority (total) .....	4,513	4,576 -788
1930	Total budgetary resources available .....	17,161	20,079 11,805
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	15,503	12,593 10,428

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	2,656	3,852 8,312
3010	New obligations, unexpired accounts .....	1,658	7,486 1,377
3020	Outlays (gross) .....	-450	-3,026 -3,757
3040	Recoveries of prior year unpaid obligations, unexpired .....	-12	.....
3050	Unpaid obligations, end of year .....	3,852	8,312 5,932
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	2,656	3,852 8,312
3200	Obligated balance, end of year .....	3,852	8,312 5,932

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	4,513	4,576 -788
Outlays, gross:			
4010	Outlays from new discretionary authority .....	27	364 129
4011	Outlays from discretionary balances .....	399	2,271 2,798
4020	Outlays, gross (total) .....	426	2,635 2,927
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances .....	24	391 830
4180	Budget authority, net (total) .....	4,513	4,576 -788
4190	Outlays, net (total) .....	450	3,026 3,757

The Office of Clean Energy Demonstrations (OCED) was established by the Infrastructure Investment and Jobs Act (IIJA) to fund energy demonstration projects at or near full- and commercial-scale, in realistic operational environments, and in partnership with the private sector and local communities. The IIJA appropriated \$21 billion for OCED to support demonstration projects across several technology categories. The Inflation Reduction Act made available an additional \$5.8 billion. The Budget proposes to wind-down OCED operations and cancel \$3.7 billion in unplanned, unobligated IIJA balances.

#### Object Classification (in millions of dollars)

Identification code 089-2297-0-1-270	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	34	34	1
11.3 Other than full-time permanent .....	1	1	.....
11.5 Other personnel compensation .....	1	1	.....
11.9 Total personnel compensation .....	36	36	1
12.1 Civilian personnel benefits .....	13	13	.....
21.0 Travel and transportation of persons .....	2	2	.....
23.3 Communications, utilities, and miscellaneous charges .....	1	1	.....
25.1 Advisory and assistance services .....	978	1,078	.....
25.2 Other services from non-Federal sources .....	21	45	.....
25.3 Other goods and services from Federal sources .....	4	4	.....

CLEAN ENERGY DEMONSTRATIONS—Continued  
Object Classification—Continued

Identification code 089–2297–0–1–270		2024 actual	2025 est.	2026 est.
25.4	Operation and maintenance of facilities .....	73	76	.....
25.5	Research and development contracts .....	1	1	.....
26.0	Supplies and materials .....	3	3	.....
41.0	Grants, subsidies, and contributions .....	526	6,227	1,376
99.9	Total new obligations, unexpired accounts .....	1,658	7,486	1,377

## Employment Summary

Identification code 089–2297–0–1–270		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	234	210	10

## INDIAN ENERGY POLICY AND PROGRAMS

For necessary expenses for Indian Energy activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), \$50,000,000, to remain available until expended: Provided, That of the amount appropriated under this heading, \$10,000,000 shall be available until September 30, 2027, for program direction.

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

## Program and Financing (in millions of dollars)

Identification code 089–0342–0–1–271		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Financial Assistance .....	71	.....	.....
0002	Technical Assistance .....	12	.....	.....
0003	Indian Energy Programs .....	.....	52	46
0010	Program Direction .....	11	14	12
0900	Total new obligations, unexpired accounts .....	94	66	58
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	113	89	93
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	70	70	50
1930	Total budgetary resources available .....	183	159	143
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	89	93	85
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	41	112	96
3010	New obligations, unexpired accounts .....	94	66	58
3020	Outlays (gross) .....	-23	-82	-78
3050	Unpaid obligations, end of year .....	112	96	76
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	41	112	96
3200	Obligated balance, end of year .....	112	96	76
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	70	70	50
Outlays, gross:				
4010	Outlays from new discretionary authority .....	.....	4	2
4011	Outlays from discretionary balances .....	23	78	76
4020	Outlays, gross (total) .....	23	82	78
4180	Budget authority, net (total) .....	70	70	50
4190	Outlays, net (total) .....	23	82	78

*Office of Indian Energy Policy and Programs (IE).*—Provides, coordinates, and implements energy planning, education, management, and financial assistance programs that assist Indian tribes with energy development and infrastructure, capacity building, and electrification of Indian lands and homes. IE coordinates programmatic activity across the Department related to development of energy resources on Indian lands, and works with other Federal government agencies, Indian tribes, and tribal organiz-

ations to enhance and strengthen Indian tribal energy and economic infrastructure relating to natural resource development and electrification. Through financial and technical assistance IE will catalyze American Indian and Alaskan Native nations to lead the development of reliable, affordable, and secure power in Indian Country to advance energy addition, restore American energy dominance, and address energy access challenges in Indian Country.

## Object Classification (in millions of dollars)

Identification code 089–0342–0–1–271		2024 actual	2025 est.	2026 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent .....	3	6	4
11.9	Total personnel compensation .....	3	6	4
12.1	Civilian personnel benefits .....	1	1	1
23.3	Communications, utilities, and miscellaneous charges .....	1	1	1
25.1	Advisory and assistance services .....	12	12	10
25.3	Other goods and services from Federal sources .....	1	1	1
25.4	Operation and maintenance of facilities .....	5	5	5
41.0	Grants, subsidies, and contributions .....	71	40	36
99.9	Total new obligations, unexpired accounts .....	94	66	58

## Employment Summary

Identification code 089–0342–0–1–271		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	18	34	24

## CRITICAL AND EMERGING TECHNOLOGIES

For Department of Energy administrative expenses necessary for activities related to the coordination of Department programs involving critical and emerging technologies in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), \$2,000,000, to remain available until September 30, 2027.

## Program and Financing (in millions of dollars)

Identification code 089–2306–0–1–276		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0520	Direct program activity .....	.....	.....	2
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	.....	.....	2
1930	Total budgetary resources available .....	.....	.....	2
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	.....	.....	2
3020	Outlays (gross) .....	.....	.....	-2
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	.....	.....	2
Outlays, gross:				
4010	Outlays from new discretionary authority .....	.....	.....	2
4180	Budget authority, net (total) .....	.....	.....	2
4190	Outlays, net (total) .....	.....	.....	2

The Critical and Emerging Technologies (CET) account will coordinate activities related to the development of artificial intelligence (AI), Quantum Information Science (QIS), and other critical and emerging technologies across DOE programs, including the 17 National Laboratories, ensuring an efficient approach to advance DOE mission priorities in science, energy, and security.

**Object Classification** (in millions of dollars)

Identification code 089-2306-0-1-276	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....			1
11.9 Total personnel compensation .....			1
25.1 Advisory and assistance services .....			1
99.0 Direct obligations .....			2
99.9 Total new obligations, unexpired accounts .....			2

**Employment Summary**

Identification code 089-2306-0-1-276	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			10

**NON-DEFENSE ENVIRONMENTAL CLEANUP**

For Department of Energy expenses, including the purchase, construction, and acquisition of plant and capital equipment and other expenses necessary for non-defense environmental cleanup activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, \$322,371,000, to remain available until expended: Provided, That in addition, fees collected pursuant to subsection (b)(1) of section 6939f of title 42, United States Code, and deposited under this heading in fiscal year 2026 pursuant to section 309 of title III of division C of Public Law 116-94 are appropriated, to remain available until expended, for mercury storage costs.

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

**Program and Financing** (in millions of dollars)

Identification code 089-0315-0-1-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Non-Defense Environmental Cleanup .....		342	
0002 Fast Flux Test Facility .....	3		3
0003 Gaseous Diffusion Plants .....	141		142
0004 Small Sites .....	108		87
0005 West Valley Demonstration Project .....	87		90
0799 Total direct obligations .....	339	342	322
0801 Non-defense Environmental Cleanup (Reimbursable) .....	49	40	40
0900 Total new obligations, unexpired accounts .....	388	382	362
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	29	37	36
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	1		
1021 Recoveries of prior year unpaid obligations .....	5		
1070 Unobligated balance (total) .....	35	37	36
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	342	342	322
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	49	40	40
1701 Change in uncollected payments, Federal sources .....	-1	-1	
1750 Spending auth from offsetting collections, disc (total) .....	48	39	40
1900 Budget authority (total) .....	390	381	362
1930 Total budgetary resources available .....	425	418	398
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	37	36	36
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	334	315	180
3010 New obligations, unexpired accounts .....	388	382	362
3020 Outlays (gross) .....	-402	-517	-419
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050 Unpaid obligations, end of year .....	315	180	123
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		

3070 Change in uncollected pymts, Fed sources, unexpired .....	1	1	
3090 Uncollected pymts, Fed sources, end of year .....	-1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	332	314	180
3200 Obligated balance, end of year .....	314	180	123
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	390	381	362
Outlays, gross:			
4010 Outlays from new discretionary authority .....	211	278	265
4011 Outlays from discretionary balances .....	191	239	154
4020 Outlays, gross (total) .....	402	517	419
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-1	-1
4033 Non-Federal sources .....	-48	-39	-39
4040 Offsets against gross budget authority and outlays (total) ....	-49	-40	-40
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1	1	
4060 Additional offsets against budget authority only (total) .....	1	1	
4070 Budget authority, net (discretionary) .....	342	342	322
4080 Outlays, net (discretionary) .....	353	477	379
4180 Budget authority, net (total) .....	342	342	322
4190 Outlays, net (total) .....	353	477	379

The Non-Defense Environmental Cleanup program includes funds to manage and clean up sites used for civilian energy research and non-defense-related activities. These activities resulted in radioactive, hazardous, and mixed waste contamination that requires remediation, stabilization, or some other type of corrective action, as well as the decontamination and decommissioning of former research and production buildings and supporting infrastructure. The budget displays the cleanup program by site and activity.

**West Valley Demonstration Project.**—Funds waste disposition, building decontamination, and removal of non-essential facilities in the near-term.

**Gaseous Diffusion Plants.**—Funds surveillance and maintenance of the former Uranium Program facilities and manages legacy polychlorinated biphenyl contamination. The program also includes the operation of two depleted uranium hexafluoride conversion facilities at Paducah, Kentucky and Portsmouth, Ohio, which are converting the depleted uranium hexafluoride into a more stable form for reuse or disposition.

**Fast Flux Test Facility.**—Funds the long-term surveillance and maintenance and eventual decontamination and decommissioning of the Fast Flux Test Facility, constructed and operated from the 1960s through 1980s.

**Small Sites.**—Funds cleanup, closure, and post-closure environmental activities at a number of geographic sites across the nation, including the Energy Technology Engineering Center and Moab, as well as non-defense activities at Idaho. Some sites are associated with other Department of Energy programs, particularly the Office of Science, and will have continuing missions after EM completes the cleanup. Others will transition to the Office of Legacy Management or private-sector entities for post-closure activities.

**Object Classification** (in millions of dollars)

Identification code 089-0315-0-1-271	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	4	4	4
25.2 Other services from non-Federal sources .....	22	22	21
25.3 Other goods and services from Federal sources .....	1	1	1
25.4 Operation and maintenance of facilities .....	309	312	293
32.0 Land and structures .....	3	3	3
99.0 Direct obligations .....	339	342	322
99.0 Reimbursable obligations .....	49	40	40
99.9 Total new obligations, unexpired accounts .....	388	382	362

## FOSSIL ENERGY

For Department of Energy expenses necessary in carrying out fossil energy research and development activities, under the authority of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition of interest, including defeasible and equitable interests in any real property or any facility or for plant or facility acquisition or expansion, and for conducting inquiries, technological investigations and research concerning the extraction, processing, use, and disposal of mineral substances without objectionable social and environmental costs (30 U.S.C. 3, 1602, and 1603), \$595,000,000, to remain available until expended: Provided, That of such amount \$65,000,000 shall be available until September 30, 2027, for program direction.

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

## Program and Financing (in millions of dollars)

Identification code 089–0213–0–1–271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Hydrogen with Carbon Management .....	50		
0002 Carbon Transport and Storage .....	65		
0003 Carbon Dioxide Removal .....	22		
0005 Carbon Capture .....	101		
0007 Advanced Remediation Technologies .....	27		
0008 Methane Mitigation Technologies .....	28		
0009 Natural Gas Decarbonization and Hydrogen Technologies .....	12		
0010 Mineral Sustainability .....	50		
0012 NETL Infrastructure .....	70		
0013 NETL Research and Operations .....	104		
0014 Interagency Working Group .....	4		
0015 Advanced Energy Systems .....	1		
0016 University Training and Research .....	13		
0017 Special Recruitment Programs .....	1		
0018 Program Direction .....	69	97	74
0019 Infrastructure Investment and Jobs Act .....	766	73	478
0020 Inflation Reduction Act .....	79	73	65
0021 Carbon Utilization .....	25		
0023 Cross Cutting Research .....	10		
0024 STEP (Supercritical CO2) .....	2		
0089 Fossil Energy Programs .....		1,110	882
0799 Total direct obligations .....	1,499	1,353	1,499
0801 Reimbursable .....	366	600	600
0900 Total new obligations, unexpired accounts .....	1,865	1,953	2,099
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	5,016	5,545	5,910
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3,610		
1010 Unobligated balance transfer to other accts [089–0236] .....	-3		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	33		
1021 Recoveries of prior year unpaid obligations .....	15		
1070 Unobligated balance (total) .....	5,061	5,545	5,910
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	865	865	595
1120 Appropriations transferred to other accts [089–0222] .....	-22		
1131 Unobligated balance of appropriations permanently reduced .....			-2,297
1160 Appropriation, discretionary (total) .....	843	865	-1,702
<b>Advance appropriations, discretionary:</b>			
1170 Advance appropriation .....	1,447	1,450	1,317
1172 Advance appropriations transferred to other accounts [089–0228] .....	-1		
1172 Advance appropriations transferred to other accounts [089–0236] .....	-3		
1174 Advance appropriations permanently reduced .....			-1,289
1180 Advanced appropriation, discretionary (total) .....	1,443	1,450	28
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	3	3	3
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	4	3	3
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	94		
1801 Change in uncollected payments, Federal sources .....	-34		
1850 Spending auth from offsetting collections, mand (total) .....	60		
1900 Budget authority (total) .....	2,350	2,318	-1,671
1930 Total budgetary resources available .....	7,411	7,863	4,239
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-1		

1941	Unexpired unobligated balance, end of year .....	5,545	5,910	2,140
<b>Change in obligated balance:</b>				
<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,193	2,182	3,265
3010	New obligations, unexpired accounts .....	1,865	1,953	2,099
3020	Outlays (gross) .....	-861	-870	-1,682
3040	Recoveries of prior year unpaid obligations, unexpired .....	-15		
3050	Unpaid obligations, end of year .....	2,182	3,265	3,682
<b>Uncollected payments:</b>				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-6	-6
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 .....	-33		
3070	Change in uncollected pymts, Fed sources, unexpired .....	33		
3090	Uncollected pymts, Fed sources, end of year .....	-6	-6	-6
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	1,154	2,176	3,259
3200	Obligated balance, end of year .....	2,176	3,259	3,676

## Budget authority and outlays, net:

<b>Discretionary:</b>				
4000	Budget authority, gross .....	2,290	2,318	-1,671
<b>Outlays, gross:</b>				
4010	Outlays from new discretionary authority .....	143	174	90
4011	Outlays from discretionary balances .....	703	623	1,517
4020	Outlays, gross (total) .....	846	797	1,607
<b>Offsets against gross budget authority and outlays:</b>				
<b>Offsetting collections (collected) from:</b>				
4030	Federal sources .....	-1	-2	-2
4033	Non-Federal sources .....	-2	-1	-1
4040	Offsets against gross budget authority and outlays (total) ....	-3	-3	-3
<b>Additional offsets against gross budget authority only:</b>				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1		
4060	Additional offsets against budget authority only (total) .....	-1		
4070	Budget authority, net (discretionary) .....	2,286	2,315	-1,674
4080	Outlays, net (discretionary) .....	843	794	1,604
<b>Mandatory:</b>				
4090	Budget authority, gross .....	60		
<b>Outlays, gross:</b>				
4101	Outlays from mandatory balances .....	15	73	75
<b>Offsets against gross budget authority and outlays:</b>				
<b>Offsetting collections (collected) from:</b>				
4120	Federal sources .....	-94		
<b>Additional offsets against gross budget authority only:</b>				
4140	Change in uncollected pymts, Fed sources, unexpired .....	34		
4170	Outlays, net (mandatory) .....	-79	73	75
4180	Budget authority, net (total) .....	2,286	2,315	-1,674
4190	Outlays, net (total) .....	764	867	1,679

The Office of Fossil Energy (FE) conducts research, development, and demonstration that focuses on promoting domestic critical materials, coal, oil, and gas. FE also funds the National Energy Technology Laboratory.

## Object Classification (in millions of dollars)

Identification code 089–0213–0–1–271		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	92	92	70
11.3	Other than full-time permanent .....	1	1	1
11.5	Other personnel compensation .....	4	4	3
11.9	Total personnel compensation .....	97	97	74
12.1	Civilian personnel benefits .....	35	31	36
21.0	Travel and transportation of persons .....	2	2	2
21.0	Travel Subject to Travel Regulations .....	2	2	2
21.0	Other costs for transportation of persons .....	1	1	1
23.3	Communications, utilities, and miscellaneous charges .....	14	13	14
25.1	Advisory and assistance services .....	168	151	171
25.3	Purchase of Goods and Services from Government Accounts .....	7	6	7
25.3	Other Contractual Services .....	2	2	2
25.4	Operation and maintenance of facilities .....	131	117	133
25.5	Research and Development .....	798	715	811
25.7	Operation and maintenance of equipment .....	7	6	7
26.0	Supplies and materials .....	1	1	1
26.0	Pamphlets, Documents, Subscriptions and Publications .....	1	1	1
31.0	Non-Capitalized Personal Property .....	6	5	6
31.0	Equipment .....	10	9	10
32.0	Land and structures .....	115	103	117
41.0	Other Grants Not Otherwise Classified .....	101	90	103
43.0	Interest and dividends .....	1	1	1



99.0	Direct obligations .....	1,499	1,353	1,499
99.0	Reimbursable obligations .....	366	600	600
99.9	Total new obligations, unexpired accounts .....	1,865	1,953	2,099

**Employment Summary**

Identification code 089-0213-0-1-271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	573	573	465

**NATIONAL ENERGY TECHNOLOGY LABORATORY RESEARCH AND DEVELOPMENT****Program and Financing** (in millions of dollars)

Identification code 089-2298-0-1-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 LDRD Research .....	3	5	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	11	11
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	5	5	5
1930 Total budgetary resources available .....	14	16	16
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	11	11	11
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	2	
3010 New obligations, unexpired accounts .....	3	5	5
3020 Outlays (gross) .....	-2	-7	-5
3050 Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	2	
3200 Obligated balance, end of year .....	2		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	5	5	5
Outlays, gross:			
4100 Outlays from new mandatory authority .....		5	5
4101 Outlays from mandatory balances .....	2	2	
4110 Outlays, gross (total) .....	2	7	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-5	-5	-5
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-3	2	

The Energy Act of 2020 (Public Law 116-260) created the National Energy Technology Laboratory (NETL) Research and Development Account. This act made NETL eligible for laboratory-directed research and development funding.

**Object Classification** (in millions of dollars)

Identification code 089-2298-0-1-271	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	2	5	5
25.2 Other services from non-Federal sources .....	1		
99.9 Total new obligations, unexpired accounts .....	3	5	5

**NAVAL PETROLEUM AND OIL SHALE RESERVES**

For Department of Energy expenses necessary to carry out naval petroleum and oil shale reserve activities, \$13,000,000, to remain available until expended: Provided, That notwithstanding any other provision of law, unobligated funds remaining from prior years shall be available for all naval petroleum and oil shale reserve activities.

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

**Program and Financing** (in millions of dollars)

Identification code 089-0219-0-1-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Production and Operations .....	13		12
0003 Program support .....	1		1
0004 Naval Petroleum and Oil Shale Reserves .....		13	
0799 Total direct obligations .....	14	13	13
0900 Total new obligations, unexpired accounts (object class 25.4) .....	14	13	13
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	7	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	13	13	13
1900 Budget authority (total) .....	13	13	13
1930 Total budgetary resources available .....	21	20	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	7	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13	14	11
3010 New obligations, unexpired accounts .....	14	13	13
3020 Outlays (gross) .....	-13	-16	-14
3050 Unpaid obligations, end of year .....	14	11	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13	14	11
3200 Obligated balance, end of year .....	14	11	10
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	13	13	13
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	8	8
4011 Outlays from discretionary balances .....	12	8	6
4020 Outlays, gross (total) .....	13	16	14
4180 Budget authority, net (total) .....	13	13	13
4190 Outlays, net (total) .....	13	16	14

This account funds environmental activities at Naval Petroleum Reserve 1 (NPR-1) in California (Elk Hills) and Naval Petroleum Reserve 3 (NPR-3) in Wyoming (Teapot Dome). Following the sale of the Government's interests in NPR-1 in California (Elk Hills), post-sale environmental assessment/remediation activities continue to be required by the legally binding agreements under the Corrective Action Consent Agreement with the State of California Department of Toxic Substances Control (DTSC). Program activities encompass execution of a technical baseline, interim measures, environmental sampling and analysis, corrective measures, waste removal and disposal, and confirmatory sampling. This account continues ongoing activities to attain release from the remaining environmental findings related to the sale of NPR-1. On January 30, 2015, the Department concluded the sale of the Teapot Dome oilfield. It now actively manages post-sale remediation tasks and groundwater sampling to fulfill landfill closure requirements in accordance with the National Environmental Policy Act and Wyoming Department of Environmental Quality standards.

**Employment Summary**

Identification code 089-0219-0-1-271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	3	3

**STRATEGIC PETROLEUM RESERVE**

For Department of Energy expenses necessary for Strategic Petroleum Reserve facility development and operations and program management activities pursuant to the Energy Policy and Conservation Act (42 U.S.C. 6201 et seq.), \$206,325,000, to remain available until expended.

## STRATEGIC PETROLEUM RESERVE—Continued

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

## STRATEGIC PETROLEUM RESERVE

■ For an additional amount for "Strategic Petroleum Reserve", \$60,000,000, to remain available until expended, for necessary expenses related to damages caused by natural disasters: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 089–0218–0–1–274	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 SPR Management .....	29	.....	28
0002 SPR Storage Facilities Development .....	185	213	178
0900 Total new obligations, unexpired accounts .....	214	213	206
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13	13	73
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	14	13	73
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	213	213	206
1100 Appropriation [emergency supplemental] .....	.....	60	.....
1160 Appropriation, discretionary (total) .....	213	273	206
1930 Total budgetary resources available .....	227	286	279
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	13	73	73
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	191	183	146
3010 New obligations, unexpired accounts .....	214	213	206
3020 Outlays (gross) .....	-221	-250	-239
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	183	146	113
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	191	183	146
3200 Obligated balance, end of year .....	183	146	113
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	213	273	206
Outlays, gross:			
4010 Outlays from new discretionary authority .....	74	109	82
4011 Outlays from discretionary balances .....	147	141	157
4020 Outlays, gross (total) .....	221	250	239
4180 Budget authority, net (total) .....	213	273	206
4190 Outlays, net (total) .....	221	250	239

The Strategic Petroleum Reserve (SPR) protects the United States from severe petroleum supply interruptions through the acquisition, storage, distribution, and management of emergency petroleum stocks, and to carry out the U.S. obligations under the International Energy Program. This account supports the SPR's operational readiness and drawdown capabilities, including cavern wellbore testing and maintenance activities to ensure the availability of the SPR's crude oil inventory.

## Object Classification (in millions of dollars)

Identification code 089–0218–0–1–274	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	14	14	14
12.1 Civilian personnel benefits .....	6	6	6
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
23.2 Rental payments to others .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	3	3	3
25.1 Advisory and assistance services .....	2	2	2
25.2 Other services from non-Federal sources .....	16	16	16
25.3 Other goods and services from Federal sources .....	1	1	1

25.4	Operation and maintenance of facilities .....	167	166	159
31.0	Equipment .....	1	1	1
99.0	Direct obligations .....	214	213	206
99.9	Total new obligations, unexpired accounts .....	214	213	206

## Employment Summary

Identification code 089–0218–0–1–274	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	126	126	126

## SPR PETROLEUM ACCOUNT

For the acquisition, transportation, and injection of petroleum products, and for other necessary expenses pursuant to the Energy Policy and Conservation Act of 1975, as amended (42 U.S.C. 6201 et seq.), sections 403 and 404 of the Bipartisan Budget Act of 2015 (42 U.S.C. 6241, 6239 note), section 32204 of the Fixing America's Surface Transportation Act (42 U.S.C. 6241 note), and section 30204 of the Bipartisan Budget Act of 2018 (42 U.S.C. 6241 note), \$100,000, to remain available until expended.

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

## Program and Financing (in millions of dollars)

Identification code 089–0233–0–1–274	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Proceeds from Oil Sales .....	3,520	.....	.....
0900 Total new obligations, unexpired accounts (object class 25.2) .....	3,520	.....	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4,148	631	631
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	9	.....	.....
1021 Recoveries of prior year unpaid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	4,151	631	631
1930 Total budgetary resources available .....	4,151	631	631
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	631	631	631
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	230	1,745	.....
3010 New obligations, unexpired accounts .....	3,520	.....	.....
3020 Outlays (gross) .....	-2,002	-1,745	.....
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	1,745	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	230	1,745	.....
3200 Obligated balance, end of year .....	1,745	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	1	.....	.....
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	2,001	1,745	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	2,002	1,745	.....

The SPR Petroleum Account funds activities related to the acquisition, transportation, and injection of petroleum products into the Strategic Petroleum Reserve (SPR), as well as costs related to the drawdown, sale, and delivery of petroleum products from the Reserve. Balances in the account are expected to support partial refill of the SPR.

## ENERGY SECURITY AND INFRASTRUCTURE MODERNIZATION FUND

## Program and Financing (in millions of dollars)

Identification code 089–5615–0–2–274	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Energy security and infrastructure modernization .....	3	12	12
0900 Total new obligations, unexpired accounts (object class 25.2) .....	3	12	12
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	98	97	85
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	100	97	85
1930 Total budgetary resources available .....	100	97	85
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	97	85	73
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	602	320	177
3010 New obligations, unexpired accounts .....	3	12	12
3020 Outlays (gross) .....	-283	-155	-189
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	320	177	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	602	320	177
3200 Obligated balance, end of year .....	320	177	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	283	155	189
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	283	155	189

The Energy Security and Infrastructure Modernization Fund was established in Section 404 of the Bipartisan Budget Act of 2015 to finance modernization of the Strategic Petroleum Reserve (SPR). Revenue raised through sales of SPR crude oil will support Life Extension Phase 2 project investments needed to ensure the SPR can maintain its operational readiness capability, meet its mission requirements, and operate in an environmentally responsible manner. The CARES Act extended the Department's authority to sell oil in support of modernization from 2020 to 2022, and DOE conducted its final sale in 2021. Funds in the ESIM account will be used for the Life Extension Phase II (LE2) SPR infrastructure modernization project.

## ENERGY INFORMATION ADMINISTRATION

For Department of Energy expenses necessary in carrying out the activities of the Energy Information Administration, \$135,000,000, to remain available until expended.

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

## Program and Financing (in millions of dollars)

Identification code 089–0216–0–1–276	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Obligations by Program Activity .....	138	138	136
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	4	1
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	7	4	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	135	135	135
1930 Total budgetary resources available .....	142	139	136
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	1	

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	51	46	49
3010 New obligations, unexpired accounts .....	138	138	136
3020 Outlays (gross) .....	-141	-135	-126
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	46	49	59
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	51	46	49
3200 Obligated balance, end of year .....	46	49	59

## Budget authority and outlays, net:

Discretionary:			
Budget authority, gross:			
4000 Budget authority, gross .....	135	135	135
Outlays, gross:			
4010 Outlays from new discretionary authority .....	94	94	94
4011 Outlays from discretionary balances .....	47	41	32
4020 Outlays, gross (total) .....	141	135	126
4180 Budget authority, net (total) .....	135	135	135
4190 Outlays, net (total) .....	141	135	126

The U.S. Energy Information Administration (EIA) is the statistical and analytical agency within the U.S. Department of Energy. EIA collects, analyzes, and disseminates independent and impartial energy information to promote sound policymaking, efficient markets, and public understanding of energy and its interaction with the economy and the environment. As the nation's premier source of energy information, EIA conducts a data collection program covering the full spectrum of energy sources, end uses, and energy flows; generates short- and long-term domestic and international energy forecasts and projections; and performs timely, informative energy analyses. The 2026 request enables EIA to continue statistical and analysis activities that produce reports critical to the nation, address emerging information needs, and increase the accessibility and usability of EIA's information for its stakeholders.

## Object Classification (in millions of dollars)

Identification code 089–0216–0–1–276	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	51	51	41
11.3 Other than full-time permanent .....	3	3	3
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	56	56	46
12.1 Civilian personnel benefits .....	19	19	19
23.3 Communications, utilities, and miscellaneous charges .....	4	4	4
25.1 Advisory and assistance services .....	48	48	55
25.3 Purchase of goods and services from Government Accounts .....	7	7	8
26.0 Pamphlets, Documents, Subscriptions and Publications .....	4	4	4
99.9 Total new obligations, unexpired accounts .....	138	138	136

## Employment Summary

Identification code 089–0216–0–1–276	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	348	353	246

## FEDERAL ENERGY REGULATORY COMMISSION

## SALARIES AND EXPENSES

For expenses necessary for the Federal Energy Regulatory Commission to carry out the provisions of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including services as authorized by 5 U.S.C. 3109, official reception and representation expenses not to exceed \$3,000, and the hire of passenger motor vehicles, \$520,000,000, to remain available until expended: Provided, That notwithstanding any other provision of law, not to exceed \$520,000,000 of revenues from fees and annual charges, and other services and collections in fiscal year 2026 shall be retained and used for expenses necessary in this account, and shall remain available until expended: Provided further, That the sum herein appropriated from the general fund shall be reduced as revenues are received during fiscal year 2026 so as to result in a final fiscal year 2026 appropriation from the general fund estimated at not more than \$0.

## FEDERAL ENERGY REGULATORY COMMISSION—Continued

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

## Program and Financing (in millions of dollars)

Identification code 089–0212–0–1–276	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Inflation Reduction Act .....	5	6	7
0801 Ensure Just and Reasonable Rates, Terms & Conditions .....	239	246	246
0802 Promote Safe, Reliable, Secure & Efficient Infrastructure .....	179	179	183
0803 Mission Support through Organizational Excellence .....	118	123	120
0899 Total reimbursable obligations .....	536	548	549
0900 Total new obligations, unexpired accounts .....	541	554	556
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	168	151	117
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	70		
1021 Recoveries of prior year unpaid obligations .....	3		
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	172	151	117
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	520	520	520
1900 Budget authority (total) .....	520	520	520
1930 Total budgetary resources available .....	692	671	637
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	151	117	81
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	96	115	107
3010 New obligations, unexpired accounts .....	541	554	556
3020 Outlays (gross) .....	-519	-562	-527
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050 Unpaid obligations, end of year .....	115	107	136
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	96	115	107
3200 Obligated balance, end of year .....	115	107	136
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	520	520	520
Outlays, gross:			
4010 Outlays from new discretionary authority .....	364	468	468
4011 Outlays from discretionary balances .....	150	88	52
4020 Outlays, gross (total) .....	514	556	520
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4034 Offsetting governmental collections .....	-520	-520	-520
4040 Offsets against gross budget authority and outlays (total) ....	-521	-520	-520
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4080 Outlays, net (discretionary) .....	-7	36	
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	5	6	7
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-2	42	7
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	15	15	15
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	15	15	15

The Federal Energy Regulatory Commission (FERC or the Commission) is authorized by statute to ensure the cost-effective and reliable transmission and wholesale sale of electricity and natural gas in interstate commerce, as well as the transportation of oil by pipeline in interstate commerce. FERC also reviews for potential approval proposals to build interstate natural gas pipelines, natural gas storage projects, and liquefied natural gas (LNG) terminals, and licenses non-federal hydropower projects. Congress assigned these responsibilities to FERC in various laws, including the Federal Power Act (FPA), originally enacted over 100 years ago; the Nat-

ural Gas Act (NGA); and the Interstate Commerce Act (ICA). In addition, as part of the Energy Policy Act of 2005, Congress gave FERC additional responsibilities to protect the reliability and cybersecurity of the Bulk-Power System through the establishment and enforcement of mandatory reliability standards, as well as additional enforcement authority. Regulated entities pay fees and charges sufficient to recover the Commission's full cost of operations. The Commission deposits this revenue into the Treasury as a direct offset to its appropriation, resulting in a net appropriation of zero.

*Ensure Just and Reasonable Rates, Terms, and Conditions.*—FERC's regulations and orders ensure just and reasonable rates, terms, and conditions for jurisdictional services. In carrying out its regulatory role, FERC uses a range of ratemaking activities, as well as market oversight and enforcement. FERC's ratemaking activities leverage both regulatory and market means and involve the issuance of orders and the establishment of rules and policies. FERC will fulfill these statutory responsibilities by both acting promptly on electric utility filings and reviewing policies that affect the cost of electric power for consumers, as well as by identifying and addressing unnecessary regulations and guidance. FERC's enforcement activities include both increasing compliance and detecting and deterring market manipulation.

*Ensure Safe, Reliable, and Secure Infrastructure.*—Infrastructure for which FERC approval is required includes interstate natural gas pipelines and storage projects, LNG facilities, and non-federal hydropower projects. FERC's regulatory role in reviewing proposed infrastructure projects involves balancing the benefits of a proposed project with its potential adverse impacts. FERC will undertake measures to continue to streamline its processes to ensure efficient permitting of needed energy infrastructure while continuing to issue legally durable authorizations.

Additionally, FERC considers the minimization of risks to the public in the operation of jurisdictional energy infrastructure. To promote safe, reliable, and secure infrastructure, FERC ensures the sustainability and safety of non-federal hydropower projects and LNG facilities throughout their entire life cycle. FERC further oversees the development and review of, as well as compliance with, mandatory reliability and security standards for the Bulk-Power System. FERC will take action to make timely determinations on such proposed standards. In addition, in collaboration with the Electric Reliability Organization (ERO), FERC will conduct joint reviews of major system events, as needed. The Commission also protects jurisdictional energy infrastructure through collaboration and sharing of best practices.

*Provide Mission Support through Organizational Excellence.*—The public interest is best served when the Commission operates in an efficient, responsive, and transparent manner. The Commission pursues this goal by maintaining processes and providing services in accordance with governing statutes, authoritative guidance, and prevailing best practices. FERC addresses internal needs and enables organizational excellence by providing processes and services that help office leadership prioritize resource allocations, make prudent investments that directly benefit the agency's mission, and use Commission resources in an efficient manner. FERC will streamline operations with the deployment of modernized information technology (IT) applications and target additional IT investments that will reduce its operating requirement.

The Commission promotes transparency, open communication, and a high standard of ethics to facilitate trust and understanding of FERC's activities. FERC supports these goals by maintaining legal and other processes in accordance with the principles of due process, fairness, and integrity. FERC's communication with stakeholders fosters awareness and understanding of the Commission's activities. The Commission also promotes understanding, participation, and engagement with the public, stakeholders, and regulated entities.

**Object Classification** (in millions of dollars)

Identification code 089–0212–0–1–276	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	4	4	5
12.1 Civilian personnel benefits .....	1	2	2
99.0 Direct obligations .....	5	6	7
99.0 Reimbursable obligations .....	535	547	549
99.5 Adjustment for rounding .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	541	554	556

**Employment Summary**

Identification code 089–0212–0–1–276	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	25	31	33
2001 Reimbursable civilian full-time equivalent employment .....	1,555	1,539	1,474

**CLEAN COAL TECHNOLOGY****Program and Financing** (in millions of dollars)

Identification code 089–0235–0–1–271	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

The Clean Coal Technology Program was established in the 1980s to perform commercial-scale demonstrations of advanced coal-based technologies. All projects have concluded and only closeout activities remain.

**ULTRA-DEEPWATER AND UNCONVENTIONAL NATURAL GAS AND OTHER PETROLEUM RESEARCH FUND****Program and Financing** (in millions of dollars)

Identification code 089–5523–0–2–271	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	7	7
1930 Total budgetary resources available .....	7	7	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	7	7
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

The Energy Policy Act of 2005 (Public Law 109–58) created a mandatory Ultra-Deepwater and Unconventional Natural Gas and Other Petroleum Research program beginning in 2007. Subtitle J of Title IX of the Energy Policy Act of 2005 (42 U.S.C. 16371 et seq.) was repealed and all unobligated balances in this account were rescinded by the Bipartisan Budget Control Act of 2013.

**PAYMENTS TO STATES UNDER FEDERAL POWER ACT****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 089–5105–0–2–806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1110 Licenses under Federal Power Act from Public Lands and National Forests, Payment to States (37 1/2%) .....	4	5	5
2000 Total: Balances and receipts .....	4	5	5

**Appropriations:**

Current law:			
2101 Payments to States under Federal Power Act .....	-4	-5	-5
5099 Balance, end of year .....	.....	.....	.....

**Program and Financing** (in millions of dollars)

Identification code 089–5105–0–2–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments to States under Federal Power Act (Direct) .....	4	5	5
0900 Total new obligations, unexpired accounts (object class 41.0) .....	4	5	5

**Budgetary resources:**

Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	4	5	5
1930 Total budgetary resources available .....	4	5	5

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	4	5	5
3020 Outlays (gross) .....	-4	-5	-5

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	4	5	5
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4	5	5
4180 Budget authority, net (total) .....	4	5	5
4190 Outlays, net (total) .....	4	5	5

The States are paid 37.5 percent of the receipts from licenses issued by the Federal Energy Regulatory Commission for occupancy and use of national forests and public lands within their boundaries (16 U.S.C. 810).

**NORTHEAST HOME HEATING OIL RESERVE**

*For Department of Energy expenses necessary for Northeast Home Heating Oil Reserve storage, operation, and management activities pursuant to the Energy Policy and Conservation Act (42 U.S.C. 6201 et seq.), \$3,575,000, to remain available until expended: Provided, That notwithstanding section 183 of the Energy Policy and Conservation Act (42 U.S.C. 6250b), the Secretary of Energy shall draw down and sell all barrels of petroleum distillate from the Northeast Home Heating Oil Reserve during fiscal year 2026: Provided, That notwithstanding section 184 of the Energy Policy and Conservation Act (42 U.S.C. 6250c), all proceeds collected from such sale shall be deposited into the general fund of the Treasury during fiscal year 2026: Provided further, That upon the completion of such sale, the Secretary shall carry out the closure of the Northeast Home Heating Oil Reserve.*

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

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 089–5369–0–2–274	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
5099 Balance, end of year .....	1	1	1

**Program and Financing** (in millions of dollars)

Identification code 089–5369–0–2–274	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 NEHHR .....	7	7	4
0900 Total new obligations, unexpired accounts (object class 25.2) .....	7	7	4

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	6	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7	7	4
1930 Total budgetary resources available .....	13	13	10

NORTHEAST HOME HEATING OIL RESERVE—Continued  
Program and Financing—Continued

Identification code 089–5369–0–2–274	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	6	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	4	4
3010 New obligations, unexpired accounts .....	7	7	4
3020 Outlays (gross) .....	-7	-7	-7
3050 Unpaid obligations, end of year .....	4	4	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	4	4
3200 Obligated balance, end of year .....	4	4	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7	7	4
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	1	1
4011 Outlays from discretionary balances .....	6	6	6
4020 Outlays, gross (total) .....	7	7	7
4180 Budget authority, net (total) .....	7	7	4
4190 Outlays, net (total) .....	7	7	7

The Northeast Home Heating Oil Reserve (NEHHOR) is a one-million-barrel supply of ultra-low sulfur distillate (diesel) that provides protection for consumers in the northeastern United States should a disruption in supplies occur. The Budget proposes the sale and closure of the NEHHOR in FY 2026, which has never been used for its intended purpose, with receipts from the sale intended for deficit reduction.

## NUCLEAR WASTE DISPOSAL

*For Department of Energy expenses necessary for nuclear waste disposal activities to carry out the purposes of the Nuclear Waste Policy Act of 1982, Public Law 97–425, as amended, \$12,040,000, to remain available until expended, which shall be derived from the Nuclear Waste Fund.*

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 089–5227–0–2–271	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	47,218	49,070	51,281
Receipts:			
Current law:			
1130 Nuclear Waste Disposal Fund .....		376	381
1140 Earnings on Investments, Nuclear Waste Disposal Fund .....	1,868	1,851	1,934
1199 Total current law receipts .....	1,868	2,227	2,315
1999 Total receipts .....	1,868	2,227	2,315
2000 Total: Balances and receipts .....	49,086	51,297	53,596
Appropriations:			
Current law:			
2101 Nuclear Waste Disposal .....	-12	-12	-12
2101 Salaries and Expenses .....	-4	-4	-4
2199 Total current law appropriations .....	-16	-16	-16
2999 Total appropriations .....	-16	-16	-16
5099 Balance, end of year .....	49,070	51,281	53,580

## Program and Financing (in millions of dollars)

Identification code 089–5227–0–2–271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Interim Storage and Nuclear Waste Fund Oversight .....	14	12	12
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	7	7

## Budget authority:

Appropriations, discretionary:			
1101 Appropriation (special or trust) [Nuclear Waste Fund] .....	12	12	12
1930 Total budgetary resources available .....	21	19	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	7	7

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	22	17
3010 New obligations, unexpired accounts .....	14	12	12
3020 Outlays (gross) .....	-13	-17	-17
3050 Unpaid obligations, end of year .....	22	17	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	21	22	17
3200 Obligated balance, end of year .....	22	17	12

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	12	12	12
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	2	2
4011 Outlays from discretionary balances .....	10	15	15
4020 Outlays, gross (total) .....	13	17	17
4180 Budget authority, net (total) .....	12	12	12
4190 Outlays, net (total) .....	13	17	17

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	60,458	69,248	71,454
5001 Total investments, EOY: Federal securities: Par value .....	69,248	71,454	73,748

The mission of the Nuclear Waste Fund Oversight program is to ensure the continued safety of the Yucca Mountain site through activities such as security, maintenance, and environmental requirements, and continued oversight for the Nuclear Waste Fund including the fiduciary responsibility under the Nuclear Waste Policy Act of 1982.

## Object Classification (in millions of dollars)

Identification code 089–5227–0–2–271	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	4	5	5
11.9 Total personnel compensation .....	4	5	5
12.1 Civilian personnel benefits .....	2	2	2
25.2 Other services from non-Federal sources .....	1		
25.3 Other goods and services from Federal sources .....	1		
25.4 Operation and maintenance of facilities .....	6	5	5
99.9 Total new obligations, unexpired accounts .....	14	12	12

## Employment Summary

Identification code 089–5227–0–2–271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	28	28	28

## URANIUM ENRICHMENT DECONTAMINATION AND DECOMMISSIONING FUND

*For Department of Energy expenses necessary in carrying out uranium enrichment facility decontamination and decommissioning, remedial actions, and other activities of title II of the Atomic Energy Act of 1954, and title X, subtitle A, of the Energy Policy Act of 1992, \$814,380,000, to be derived from the Uranium Enrichment Decontamination and Decommissioning Fund, to remain available until expended, of which \$5,115,000 shall be available in accordance with title X, subtitle A, of the Energy Policy Act of 1992.*

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 089–5231–0–2–271	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	955	444	776
Receipts:			
Current law:			
1140 Earnings on Investments, Decontamination and Decommissioning Fund .....	59	47	38

1140	General Fund Payment - Defense, Decontamination and Decommissioning Fund .....	285	285	278
1199	Total current law receipts .....	344	332	316
1999	Total receipts .....	344	332	316
2000	Total: Balances and receipts .....	1,299	776	1,092
	Appropriations:			
	Current law:			
2101	Uranium Enrichment Decontamination and Decommissioning Fund .....	-855		-814
5099	Balance, end of year .....	444	776	278

**Program and Financing** (in millions of dollars)

Identification code 089-5231-0-2-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Oak Ridge .....	91		65
0002 Paducah .....	322		241
0003 Portsmouth .....	420		487
0004 Pension and Community and Regulatory Support .....	31		16
0005 Title X Uranium/Thorium Reimbursement Program .....			5
0006 UED&D Fund .....		855	
0900 Total new obligations, unexpired accounts .....	864	855	814
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	9	9
1021 Recoveries of prior year unpaid obligations .....	9		
1070 Unobligated balance (total) .....	18	9	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....		855	
1101 Appropriation (special or trust) .....	855		814
1160 Appropriation, discretionary (total) .....	855	855	814
1900 Budget authority (total) .....	855	855	814
1930 Total budgetary resources available .....	873	864	823
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	9	9
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	228	268	269
3010 New obligations, unexpired accounts .....	864	855	814
3020 Outlays (gross) .....	-815	-854	-847
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9		
3050 Unpaid obligations, end of year .....	268	269	236
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	228	268	269
3200 Obligated balance, end of year .....	268	269	236
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	855	855	814
Outlays, gross:			
4010 Outlays from new discretionary authority .....	613	598	570
4011 Outlays from discretionary balances .....	202	256	277
4020 Outlays, gross (total) .....	815	854	847
4180 Budget authority, net (total) .....	855	855	814
4190 Outlays, net (total) .....	815	854	847
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	1,112	622	744
5001 Total investments, EOY: Federal securities: Par value .....	622	744	208

**Decontamination and Decommissioning Activities.**—Funds: 1) projects to decontaminate, decommission, and remediate the sites and facilities of the gaseous diffusion plants at Portsmouth, Ohio; Paducah, Kentucky; and East Tennessee Technology Park, Oak Ridge, Tennessee and; 2) pensions and post-retirement medical benefits for active and inactive gaseous diffusion plant workers.

**Uranium and Thorium Reimbursement Program.**—Provides reimbursement to uranium and thorium licensees for the Government's share of cleanup costs pursuant to Title X of the Energy Policy Act of 1992.

**Object Classification** (in millions of dollars)

Identification code 089-5231-0-2-271	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	2	2	2
25.4 Operation and maintenance of facilities .....	786	778	740
32.0 Land and structures .....	70	69	66
41.0 Grants, subsidies, and contributions .....	5	5	5
99.9 Total new obligations, unexpired accounts .....	864	855	814

**ISOTOPE PRODUCTION AND DISTRIBUTION PROGRAM FUND****Program and Financing** (in millions of dollars)

Identification code 089-4180-0-3-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Isotope Production and Distribution Reimbursable program .....	386	484	510
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	66	139	139
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	46		
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	459	484	510
1900 Budget authority (total) .....	459	484	510
1930 Total budgetary resources available .....	525	623	649
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	139	139	139
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	422	574	500
3010 New obligations, unexpired accounts .....	386	484	510
3020 Outlays (gross) .....	-234	-558	-510
3050 Unpaid obligations, end of year .....	574	500	500
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	422	574	500
3200 Obligated balance, end of year .....	574	500	500
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	459	484	510
Outlays, gross:			
4010 Outlays from new discretionary authority .....	57	145	153
4011 Outlays from discretionary balances .....	165	413	357
4020 Outlays, gross (total) .....	222	558	510
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-394	-312	-334
4033 Non-Federal sources .....		-172	-176
4034 Offsetting governmental collections .....	-65		
4040 Offsets against gross budget authority and outlays (total) ....	-459	-484	-510
4080 Outlays, net (discretionary) .....	-237	74	
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	12		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-225	74	

**Object Classification** (in millions of dollars)

Identification code 089-4180-0-3-271	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
25.4 Operation and maintenance of facilities .....	265	357	390
31.0 Equipment .....	79	82	85
32.0 Land and structures .....	32	35	25
41.0 Grants, subsidies, and contributions .....	10	10	10
99.0 Reimbursable obligations .....	386	484	510
99.9 Total new obligations, unexpired accounts .....	386	484	510

## ADVANCED TECHNOLOGY VEHICLES MANUFACTURING LOAN PROGRAM

For Department of Energy administrative expenses necessary in carrying out the Advanced Technology Vehicles Manufacturing Loan Program, \$9,500,000, to remain available until September 30, 2027: Provided, That the unobligated balances available from amounts appropriated for the cost of direct loans in section 129 of division A of the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act, 2009 (Public Law 110–329), are hereby permanently cancelled.

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

## Program and Financing (in millions of dollars)

Identification code 089–0322–0–1–272	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	312	1,090	287
0709 Administrative expenses .....	19	21	9
0791 Direct program activities, subtotal .....	331	1,111	296
0900 Total new obligations, unexpired accounts .....	331	1,111	296
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4,835	4,511	3,413
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2,292		
1010 Unobligated balance transfer to other accts [089–0236] .....	-6		
1070 Unobligated balance (total) .....	4,829	4,511	3,413
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	13	13	10
1131 Unobligated balance of appropriations permanently reduced .....			-2,290
1160 Appropriation, discretionary (total) .....	13	13	-2,280
1900 Budget authority (total) .....	13	13	-2,280
1930 Total budgetary resources available .....	4,842	4,524	1,133
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4,511	3,413	837
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	533	796	1,630
3010 New obligations, unexpired accounts .....	331	1,111	296
3020 Outlays (gross) .....	-68	-277	-399
3050 Unpaid obligations, end of year .....	796	1,630	1,527
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	533	796	1,630
3200 Obligated balance, end of year .....	796	1,630	1,527

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	13	13	-2,280
Outlays, gross:			
4010 Outlays from new discretionary authority .....	7	10	8
4011 Outlays from discretionary balances .....	46	5	38
4020 Outlays, gross (total) .....	53	15	46
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	15	262	353
4180 Budget authority, net (total) .....	13	13	-2,280
4190 Outlays, net (total) .....	68	277	399

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

Identification code 089–0322–0–1–272	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Advanced Vehicle Manufacturing Loans .....	3,652	26,458	5,250
Direct loan subsidy (in percent):			
132001 Advanced Vehicle Manufacturing Loans .....	8.54	4.12	5.47
132999 Weighted average subsidy rate .....	8.54	4.12	5.47
Direct loan subsidy budget authority:			
133001 Advanced Vehicle Manufacturing Loans .....	312	1,090	287
Direct loan subsidy outlays:			
134001 Advanced Vehicle Manufacturing Loans .....	50	262	387
Direct loan reestimates:			
135001 Advanced Vehicle Manufacturing Loans .....	-162	-128	
Administrative expense data:			
3510 Budget authority .....	13	13	10

3580 Outlays from balances .....	3	5	4
3590 Outlays from new authority .....	7	10	8

The Advanced Technology Vehicle Manufacturing (ATVM) loan program is authorized by section 136 of the Energy Independence and Security Act of 2007 (EISA) to provide direct loans for eligible project costs to reequip, expand, or establish manufacturing facilities in the United States to produce advanced technology vehicles or qualified components and for associated engineering integration costs.

The Consolidated Security, Disaster, Assistance, and Continuing Appropriation Act of 2009 appropriated \$7.5 billion for credit subsidy costs to support a maximum of \$25 billion in loans under the ATVM Loan Program. The Infrastructure Investment and Jobs Act authorized an expanded scope of eligible ATVM projects, including medium- and heavy-duty vehicles, locomotives, maritime vessels, aircraft, and hyperloop technology. The Inflation Reduction Act appropriated \$3 billion in credit subsidy and removed the \$25 billion cap in loan authority. The Budget provides funding to monitor the existing portfolio of closed loans and proposes to cancel the remaining \$2.29 billion in unobligated balances originally appropriated in FY 2009.

## Object Classification (in millions of dollars)

Identification code 089–0322–0–1–272	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	5	6	4
12.1 Civilian personnel benefits .....	2	3	2
25.1 Advisory and assistance services .....	10	7	3
25.2 Other services from non-Federal sources .....	1	4	
25.3 Other goods and services from Federal sources .....	1	1	
41.0 Grants, subsidies, and contributions .....	312	1,090	287
99.0 Direct obligations .....	331	1,111	296
99.9 Total new obligations, unexpired accounts .....	331	1,111	296

## Employment Summary

Identification code 089–0322–0–1–272	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	49	55	26

ADVANCED TECHNOLOGY VEHICLES MANUFACTURING DIRECT LOAN FINANCING  
ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 089–4579–0–3–272	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	3,652	26,458	5,250
0715 Interest paid to FFB .....	17	20	573
0742 Downward reestimates paid to receipt accounts .....	158	125	
0743 Interest on downward reestimates .....	4	3	
0900 Total new obligations, unexpired accounts .....	3,831	26,606	5,823
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	605	808	2,147
1023 Unobligated balances applied to repay debt .....	-16		
1070 Unobligated balance (total) .....	589	808	2,147
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	3,693	26,458	5,377
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	121	658	1,085
1801 Change in uncollected payments, Federal sources .....	262	829	-100
1825 Spending authority from offsetting collections applied to repay debt .....	-26		
1850 Spending auth from offsetting collections, mand (total) .....	357	1,487	985
1900 Budget authority (total) .....	4,050	27,945	6,362
1930 Total budgetary resources available .....	4,639	28,753	8,509



Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	808	2,147 2,686
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	14,846	17,592 30,950
3010	New obligations, unexpired accounts .....	3,831	26,606 5,823
3020	Outlays (gross) .....	-1,085	-13,248 -5,155
3050	Unpaid obligations, end of year .....	17,592	30,950 31,618
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-528	-790 -1,619
3070	Change in uncollected pymts, Fed sources, unexpired .....	-262	-829 100
3090	Uncollected pymts, Fed sources, end of year .....	-790	-1,619 -1,519
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	14,318	16,802 29,331
3200	Obligated balance, end of year .....	16,802	29,331 30,099
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	4,050	27,945 6,362
Financing disbursements:			
4110	Outlays, gross (total) .....	1,085	13,248 5,155
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Payment from program account .....	-50	-262 -387
4122	Interest on uninvested funds .....	-2	..... -20
4123	Non-Federal sources (interest) .....	-68	-289 -426
4123	Non-Federal sources (principal) .....	.....	-82 -251
4123	Other Income - Fees .....	-1	-25 -1
4130	Offsets against gross budget authority and outlays (total) ....	-121	-658 -1,085
Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired .....	-262	-829 100
4160	Budget authority, net (mandatory) .....	3,667	26,458 5,377
4170	Outlays, net (mandatory) .....	964	12,590 4,070
4180	Budget authority, net (total) .....	3,667	26,458 5,377
4190	Outlays, net (total) .....	964	12,590 4,070

**Status of Direct Loans** (in millions of dollars)

Identification code 089-4579-0-3-272	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1121	Limitation available from carry-forward .....	7,087	35,000 8,542
1143	Unobligated limitation carried forward (P.L. 110-329) (-) .....	-3,435	-8,542 -3,292
1150	Total direct loan obligations .....	3,652	26,458 5,250
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year .....	1,067	1,976 15,007
1231	Disbursements: Direct loan disbursements .....	905	13,100 4,582
1251	Repayments: Repayments and prepayments .....	.....	-82 -251
1261	Adjustments: Capitalized interest .....	4	17 162
1264	Other adjustments, Capitalized interest paid .....	.....	-4 .....
1290	Outstanding, end of year .....	1,976	15,007 19,500

**Balance Sheet** (in millions of dollars)

Identification code 089-4579-0-3-272	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101	Fund balances with Treasury .....	77 19
Investments in U.S. securities:		
1106	Receivables, net .....	..... 24
Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross .....	1,067 1,976
1402	Interest receivable .....	2 4
1405	Allowance for subsidy cost (-) .....	84 104
1499	Net present value of assets related to direct loans .....	1,153 2,084
1999	Total assets .....	1,230 2,127
<b>LIABILITIES:</b>		
Federal liabilities:		
2101	Accounts payable .....	.....
2103	Debt .....	1,066 1,971
2105	Other .....	164 156
2999	Total liabilities .....	1,230 2,127
<b>NET POSITION:</b>		
3300	Cumulative results of operations .....	.....

4999	Total upward reestimate subsidy BA [89-0322] .....	1,230	2,127
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**TITLE 17 INNOVATIVE TECHNOLOGY LOAN GUARANTEE PROGRAM**

Such sums as are derived from amounts received from borrowers pursuant to section 1702(b) of the Energy Policy Act of 2005 under this heading in prior Acts, shall be collected in accordance with section 502(7) of the Congressional Budget Act of 1974: Provided, That for necessary administrative expenses of the Title 17 Innovative Technology Loan Guarantee Program, as authorized, \$35,000,000 is appropriated, to remain available until September 30, 2027: Provided further, That up to \$35,000,000 of fees collected in fiscal year 2026 pursuant to section 1702(h) of the Energy Policy Act of 2005 shall be credited as offsetting collections under this heading and used for necessary administrative expenses in this appropriation and shall remain available until September 30, 2027: Provided further, That to the extent that fees collected in fiscal year 2026 exceed \$35,000,000, those excess amounts shall be credited as offsetting collections under this heading and available in future fiscal years only to the extent provided in advance in appropriations Acts: Provided further, That the sum herein appropriated from the general fund shall be reduced (1) as such fees are received during fiscal year 2026 (estimated at \$91,730,000) and (2) to the extent that any remaining appropriations can be derived from fees collected in previous fiscal years that are not otherwise appropriated, so as to result in a final fiscal year 2026 appropriation from the general fund estimated at \$0: Provided further, That the Department of Energy shall not subordinate any loan obligation to other financing in violation of section 1702 of the Energy Policy Act of 2005 or subordinate any Guaranteed Obligation to any loan or other debt obligations in violation of section 609.8 of title 10, Code of Federal Regulations: Provided further, That the unobligated balances from amounts made available in the first proviso of section 1425 of the Department of Defense and Full-Year Continuing Appropriations Act, 2011 (Public Law 112-10) for the cost of loan guarantees under section 1703 of the Energy Policy Act of 2005 are hereby permanently cancelled: Provided further, That all authority for commitments to guarantee loans for eligible projects under title XVII of the Energy Policy Act of 2005 provided under this heading in the Omnibus Appropriations Act, 2009 (Public Law 111-8, as amended) and the Consolidated Appropriations Act, 2023 (Public Law 117-328), in section 20320 of the Continuing Appropriations Resolution, 2007 (Public Law 109-289, as amended), and in section 1425 of the Department of Defense and Full-Year Continuing Appropriations Act, 2011 (Public Law 112-10), is hereby permanently cancelled: Provided further, That for the cost of loan guarantees for the construction of small modular reactors or advanced nuclear reactors eligible under section 1703(b)(4) of the Energy Policy Act of 2005, as amended, (42 U.S.C. 16513(b)(4)), \$750,000,000 is appropriated, to remain available until expended: Provided further, That, subject to section 502 of the Congressional Budget Act of 1974, commitments to guarantee loans for eligible geothermal, hydropower, or bioenergy projects under section 1703(b)(1) (42 U.S.C. 16513(b)(1)), eligible transmission and distribution projects under section 1703(b)(6) (42 U.S.C. 16513(b)(6)), and eligible projects under section 1703(b)(2), (4), (10), and (13) of the Energy Policy Act of 2005, as amended, (42 U.S.C. 16513(b)(2), (4), (10), and (13)) shall not exceed a total principal amount of \$30,000,000,000, to remain available until committed: Provided further, That the amounts provided pursuant to the previous two provisos are in addition to those provided in any other Act: Provided further, That for amounts collected pursuant to section 1702(b)(2) of the Energy Policy Act of 2005, the source of such payment received from borrowers may not be a loan or other debt obligation that is guaranteed by the Federal Government.

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

**Program and Financing** (in millions of dollars)

Identification code 089-0208-0-1-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701	Direct loan subsidy .....	177	347 2,316
0707	Reestimates of loan guarantee subsidy .....	.....	3 .....
0709	Administrative expenses .....	57	67 45
0709	Administrative expenses .....	39	24 25
0709	Administrative expenses .....	30	28 30
0900	Total new obligations, unexpired accounts .....	303	469 2,416

TITLE 17 INNOVATIVE TECHNOLOGY LOAN GUARANTEE PROGRAM—Continued  
Program and Financing—Continued

Identification code 089–0208–0–1–271	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8,683	8,434	8,023
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	133		
1010 Unobligated balance transfer to other accts [089–0236] .....	-17		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	8,667	8,434	8,023
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	59		
1100 Appropriation .....			750
1131 Unobligated balance of appropriations permanently reduced .....			-11
1160 Appropriation, discretionary (total) .....	59		739
Appropriations, mandatory:			
1200 Appropriation .....		3	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	11	176	92
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations) .....		-121	-57
1750 Spending auth from offsetting collections, disc (total) .....	11	55	35
1900 Budget authority (total) .....	70	58	774
1930 Total budgetary resources available .....	8,737	8,492	8,797
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8,434	8,023	6,381
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	66	260	460
3010 New obligations, unexpired accounts .....	303	469	2,416
3020 Outlays (gross) .....	-108	-269	-220
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	260	460	2,656
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	66	260	460
3200 Obligated balance, end of year .....	260	460	2,656
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	70	55	774
Outlays, gross:			
4010 Outlays from new discretionary authority .....	20	41	26
4011 Outlays from discretionary balances .....	36	33	14
4020 Outlays, gross (total) .....	56	74	40
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-11	-176	-92
4040 Offsets against gross budget authority and outlays (total) ....	-11	-176	-92
Mandatory:			
4090 Budget authority, gross .....		3	
Outlays, gross:			
4101 Outlays from mandatory balances .....	52	195	180
4180 Budget authority, net (total) .....	59	-118	682
4190 Outlays, net (total) .....	97	93	128
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....			121
5092 Unexpired unavailable balance, EOY: Offsetting collections .....		121	178

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

Identification code 089–0208–0–1–271	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Section 1703 FFB Loans .....	3,580	11,133	16,033
115004 Section 1706 FFB Loans .....	3,772	44,922	24,180
115999 Total direct loan levels .....	7,352	56,055	40,213
Direct loan subsidy (in percent):			
132001 Section 1703 FFB Loans .....	0.73	1.17	14.08
132004 Section 1706 FFB Loans .....	3.60	-87	0.55
132999 Weighted average subsidy rate .....	2.20	-46	5.94
Direct loan subsidy budget authority:			
133001 Section 1703 FFB Loans .....	26	130	2,257
133004 Section 1706 FFB Loans .....	136	-391	133

133999 Total subsidy budget authority .....	162	-261	2,390
Direct loan subsidy outlays:			
134001 Section 1703 FFB Loans .....	-7		35
134004 Section 1706 FFB Loans .....		103	54
134999 Total subsidy outlays .....	-7	103	89
Direct loan reestimates:			
135001 Section 1703 FFB Loans .....	-158	-125	
135002 Section 1705 FFB Loans .....	-3	-34	
135999 Total direct loan reestimates .....	-161	-159	
Guaranteed loan subsidy outlays:			
234001 Section 1703 Loan Guarantees .....	1	1	3
234999 Total subsidy outlays .....	1	1	3
Guaranteed loan reestimates:			
235001 Section 1703 Loan Guarantees .....		3	
235002 Section 1705 Loan Guarantees .....	-10	-9	
235999 Total guaranteed loan reestimates .....	-10	-6	
Administrative expense data:			
3510 Budget authority .....	70	55	35

The Title 17 Innovative Technology Loan Guarantee Program (Title 17) was created by the Energy Policy Act of 2005 and has since been amended, most recently by the Infrastructure Investment and Jobs Act (IIJA) in 2021 and the Inflation Reduction Act (IRA) in 2022.

Through Title 17, the Loan Programs Office (LPO) provides access to debt capital for high-impact, large-scale infrastructure projects and commercial-scale deployments in the United States. Eligible projects must meet air pollutant or greenhouse gases emissions requirements; offer a reasonable prospect of repayment of the principal and interest on the guaranteed obligation; and meet additional eligibility requirements specific to the appropriate project category. Through Title 17 borrowers can access direct loans from U.S. Treasury's Federal Financing Bank (FFB) backed by 100% DOE guarantees or DOE partial guarantees of commercial debt.

The 2026 Budget requests \$750 million in appropriated credit subsidy for the cost of loan guarantees to support the construction of small modular reactors or advanced nuclear reactors. The Budget also cancels all loan limitation and credit subsidy made available in prior appropriations acts while proposing \$30 billion in new loan limitation for projects eligible under a subset of specific categories listed in section 1703(b) of the Energy Policy Act of 2005, as amended. In addition, the budget requests \$35,000,000 for administrative expenses to operate the Title 17 program including the origination of new guaranteed loans and monitoring of the existing portfolio. The Department estimates that \$91,753,000 will be received from fees pursuant to section 1702(h) of the Energy Policy Act of 2005 and credited as offsetting collection.

## Object Classification (in millions of dollars)

Identification code 089–0208–0–1–271	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	27	29	13
11.3 Other than full-time permanent .....	2		
11.9 Total personnel compensation .....	29	29	13
12.1 Civilian personnel benefits .....	10	9	5
21.0 Travel and transportation of persons .....	2	3	1
23.3 Communications, utilities, and miscellaneous charges .....	1	2	1
25.1 Advisory and assistance services .....	64	68	65
25.2 Other services from non-Federal sources .....	5	5	5
25.3 Other goods and services from Federal sources .....	3	1	2
25.4 Operation and maintenance of facilities .....	11	4	7
26.0 Supplies and materials .....	1	1	1
41.0 Grants, subsidies, and contributions .....	177	347	2,316
99.0 Direct obligations .....	303	469	2,416
99.9 Total new obligations, unexpired accounts .....	303	469	2,416

## Employment Summary

Identification code 089-0208-0-1-271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	159	190	79

## TITLE 17 INNOVATIVE TECHNOLOGY DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 089-4455-0-3-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	7,352	56,055	40,213
0713 Payment of interest to Treasury .....	20	17	3
0715 Interest paid to FFB .....	385	379	592
0740 Negative subsidy obligations .....	16	609	.....
0742 Downward reestimates paid to receipt accounts .....	142	135	.....
0743 Interest on downward reestimates .....	19	24	.....
0900 Total new obligations, unexpired accounts .....	7,934	57,219	40,808
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	520	717	1,120
1023 Unobligated balances applied to repay debt .....	-208	.....	.....
1070 Unobligated balance (total) .....	312	717	1,120
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	7,588	56,386	40,224
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1,056	1,053	1,209
1801 Change in uncollected payments, Federal sources .....	177	183	2,161
1825 Spending authority from offsetting collections applied to repay debt .....	-482	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	751	1,236	3,370
1900 Budget authority (total) .....	8,339	57,622	43,594
1930 Total budgetary resources available .....	8,651	58,339	44,714
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	717	1,120	3,906
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	633	7,817	58,975
3010 New obligations, unexpired accounts .....	7,934	57,219	40,808
3020 Outlays (gross) .....	-750	-6,061	-12,809
3050 Unpaid obligations, end of year .....	7,817	58,975	86,974
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-14	-191	-374
3070 Change in uncollected pymts, Fed sources, unexpired .....	-177	-183	-2,161
3090 Uncollected pymts, Fed sources, end of year .....	-191	-374	-2,535
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	619	7,626	58,601
3200 Obligated balance, end of year .....	7,626	58,601	84,439
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	8,339	57,622	43,594
Financing disbursements:			
4110 Outlays, gross (total) .....	750	6,061	12,809
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payment from program account .....	.....	-164	-155
4122 Interest on uninvested funds .....	-22	-13	-23
4123 Interest payments .....	-1,034	-503	-602
4123 Principal payments .....	.....	-373	-429
4130 Offsets against gross budget authority and outlays (total) .....	-1,056	-1,053	-1,209
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-177	-183	-2,161
4160 Budget authority, net (mandatory) .....	7,106	56,386	40,224
4170 Outlays, net (mandatory) .....	-306	5,008	11,600
4180 Budget authority, net (total) .....	7,106	56,386	40,224
4190 Outlays, net (total) .....	-306	5,008	11,600

## Status of Direct Loans (in millions of dollars)

Identification code 089-4455-0-3-271	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1121 Limitation available from carry-forward .....	323,235	179,335	153,280
1143 Unobligated limitation carried forward (P.L. ) (-) .....	-315,883	-123,280	-113,067
1150 Total direct loan obligations .....	7,352	56,055	40,213
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	15,782	15,403	20,490
1231 Disbursements: Direct loan disbursements .....	177	5,445	12,149
1251 Repayments: Repayments and prepayments .....	-584	-373	-429
1261 Adjustments: Capitalized interest .....	28	55	309
1264 Other adjustments, net (+ or -) [Payment of capitalized interest] .....	.....	-40	-36
1290 Outstanding, end of year .....	15,403	20,490	32,483

## Balance Sheet (in millions of dollars)

Identification code 089-4455-0-3-271	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	506	476
Investments in U.S. securities:		
1106 Receivables, net .....	32	1
1206 Non-Federal assets: Receivables, net .....	12	12
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	15,782	15,149
1402 Interest receivable .....	79	77
1405 Allowance for subsidy cost (-) .....	-251	103
1499 Net present value of assets related to direct loans .....	15,610	15,329
1999 Total assets .....	16,160	15,818
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	16,026	15,690
2105 Other .....	134	129
2999 Total liabilities .....	16,160	15,819
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	1
4999 Total liabilities and net position .....	16,160	15,820

CARBON DIOXIDE TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION  
PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 089-2300-0-1-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0709 Administrative expenses .....	1	5	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,093	2,090	2,085
1010 Unobligated balance transfer to other accts [089-0236] .....	-2	.....	.....
1070 Unobligated balance (total) .....	2,091	2,090	2,085
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-2,085
1900 Budget authority (total) .....	.....	.....	-2,085
1930 Total budgetary resources available .....	2,091	2,090	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,090	2,085	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	3
3010 New obligations, unexpired accounts .....	1	5	.....
3020 Outlays (gross) .....	-1	-3	-1
3050 Unpaid obligations, end of year .....	1	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	3

**CARBON DIOXIDE TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION  
PROGRAM ACCOUNT—Continued  
Program and Financing—Continued**

Identification code 089–2300–0–1–271	2024 actual	2025 est.	2026 est.
3200 Obligated balance, end of year .....	1	3	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			-2,085
Outlays, gross:			
4011 Outlays from discretionary balances .....	1	3	1
4180 Budget authority, net (total) .....			-2,085
4190 Outlays, net (total) .....	1	3	1

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

Identification code 089–2300–0–1–271	2024 actual	2025 est.	2026 est.
Administrative expense data:			
3580 Outlays from balances .....		3	1

The Carbon Dioxide Transportation Infrastructure Finance and Innovation (CIFIA) Program, established in Infrastructure Investment and Jobs Act (IIJA), is authorized to provide loans, loan guarantees, and grants for carbon dioxide transport infrastructure projects. CIFIA supports the manufacturing and expansion of common carrier carbon dioxide transportation infrastructure and associated components, including pipeline, shipping, rail, and other transportation infrastructure. The Budget proposes to cancel the remaining \$2.09 billion in unobligated balances.

**Object Classification (in millions of dollars)**

Identification code 089–2300–0–1–271	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	1		
11.9 Total personnel compensation .....	1		
25.1 Advisory and assistance services .....		4	
99.0 Direct obligations .....	1	4	
99.5 Adjustment for rounding .....		1	
99.9 Total new obligations, unexpired accounts .....	1	5	

**Employment Summary**

Identification code 089–2300–0–1–271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	6	5	

**TRIBAL ENERGY LOAN GUARANTEE PROGRAM**

*For Department of Energy administrative expenses necessary in carrying out the Tribal Energy Loan Guarantee Program, \$1,000,000, to remain available until September 30, 2027: Provided, That of the unobligated balances available under this heading from prior appropriations acts for the cost of guaranteed loans for such program under section 2602(c) of the Energy Policy Act of 1992 (25 U.S.C. 3502(c)), \$10,500,000 is hereby permanently cancelled: Provided further, That of the unobligated balances made available under this heading by the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119–4), \$2,500,000 is hereby permanently cancelled.*

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

**Program and Financing (in millions of dollars)**

Identification code 089–0350–0–1–271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....			4
0702 Loan guarantee subsidy .....	3		2
0709 Administrative expenses .....	4	5	1
0709 Administrative expenses .....		1	1

0791 Direct program activities, subtotal .....	7	6	8
0900 Total new obligations, unexpired accounts .....	7	6	8

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	86	85	85
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	12		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	6	6	1
1131 Unobligated balance of appropriations permanently reduced .....			-10
1131 Unobligated balance of appropriations permanently reduced .....			-3
1160 Appropriation, discretionary (total) .....	6	6	-12
1900 Budget authority (total) .....	6	6	-12
1930 Total budgetary resources available .....	92	91	73
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	85	85	65

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	4	5
3010 New obligations, unexpired accounts .....	7	6	8
3020 Outlays (gross) .....	-5	-5	-6
3050 Unpaid obligations, end of year .....	4	5	7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	4	5
3200 Obligated balance, end of year .....	4	5	7

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	6	6	-12
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	2	1
4011 Outlays from discretionary balances .....	2	2	4
4020 Outlays, gross (total) .....	3	4	5
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	2	1	1
4180 Budget authority, net (total) .....	6	6	-12
4190 Outlays, net (total) .....	5	5	6

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

Identification code 089–0350–0–1–271	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Tribal Energy FFB Loans .....			1,120
Direct loan subsidy (in percent):			
132001 Tribal Energy FFB Loans .....			0.34
132999 Weighted average subsidy rate .....	0.00	0.00	0.34
Direct loan subsidy budget authority:			
133001 Tribal Energy FFB Loans .....			4
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Tribal Energy Loan Guarantees .....	100		525
Guaranteed loan subsidy (in percent):			
232001 Tribal Energy Loan Guarantees .....	2.71		0.39
232999 Weighted average subsidy rate .....	2.71	0.00	0.39
Guaranteed loan subsidy budget authority:			
233001 Tribal Energy Loan Guarantees .....	3		2
Guaranteed loan subsidy outlays:			
234001 Tribal Energy Loan Guarantees .....	1	1	
Administrative expense data:			
3510 Budget authority .....	6	6	1
3580 Outlays from balances .....	2		
3590 Outlays from new authority .....	1		

The Tribal Energy Loan Guarantee Program (TELGP) is authorized by section 2602 of the Energy Policy Act of 1992, as amended, to issue loan guarantees for up to 90 percent of the eligible project costs of Tribal energy resource development projects. The Inflation Reduction Act (IRA) amended the loan guarantee limitation to \$20 billion, provided \$75 million for credit subsidy and administrative expenses, and made permanent the ability for TELGP applicants to apply for direct loans via the U.S. Department of Treasury Federal Financing Bank, guaranteed by the DOE, obviating the

need for a partial guarantee of a commercial lender. The Budget provides funding to monitor the existing TELGP project and proposes to cancel \$13 million in unobligated balances, of which \$2.5 million is from prior year administrative expenses and \$10.5 million is from prior year credit subsidy.

**Object Classification** (in millions of dollars)

Identification code 089-0350-0-1-271	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1		
25.1 Advisory and assistance services .....	2	5	2
41.0 Grants, subsidies, and contributions .....	3		6
99.0 Direct obligations .....	6	5	8
99.5 Adjustment for rounding .....	1	1	
99.9 Total new obligations, unexpired accounts .....	7	6	8

**Employment Summary**

Identification code 089-0350-0-1-271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	6	5	3

**TRIBAL INDIAN ENERGY RESOURCE DEVELOPMENT LOAN GUARANTEE FINANCING ACCOUNT**

**Program and Financing** (in millions of dollars)

Identification code 089-4370-0-3-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711 Default claim payments on principal .....		1	
0900 Total new obligations, unexpired accounts .....		1	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		2	1
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	1	1
1801 Change in uncollected payments, Federal sources .....	1	-1	2
1850 Spending auth from offsetting collections, mand (total) .....	2		3
1930 Total budgetary resources available .....	2	2	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	1	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....		1	
3020 Outlays (gross) .....		-1	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-1	
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	1	-2
3090 Uncollected pymts, Fed sources, end of year .....	-1		-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		-1	
3200 Obligated balance, end of year .....	-1		-2
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2		3
Financing disbursements:			
4110 Outlays, gross (total) .....		1	
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Program Fund Collections .....	-1	-1	
4123 Non-Federal sources .....			-1
4130 Offsets against gross budget authority and outlays (total) ....	-1	-1	-1
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-1	1	-2
4170 Outlays, net (mandatory) .....	-1		-1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-1		-1

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 089-4370-0-3-271	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2121 Limitation available from carry-forward .....	508	408	525
2142 Uncommitted loan guarantee limitation .....			
2143 Uncommitted limitation carried forward .....	-408	-408	
2150 Total guaranteed loan commitments .....	100		525
2199 Guaranteed amount of guaranteed loan commitments .....	100		473
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....		52	32
2231 Disbursements of new guaranteed loans .....	52	48	
2251 Repayments and prepayments .....		-67	
Adjustments:			
2261 Terminations for default that result in loans receivable .....		-1	
2263 Terminations for default that result in claim payments .....			
2290 Outstanding, end of year .....	52	32	32
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	52	29	29
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....			1
2331 Disbursements for guaranteed loan claims .....		1	
2351 Repayments of loans receivable .....			-1
2364 Other adjustments, net .....			
2390 Outstanding, end of year .....		1	

**TRIBAL ENERGY DIRECT LOAN FINANCING ACCOUNT**

**Program and Financing** (in millions of dollars)

Identification code 089-4489-0-3-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....			1,120
0900 Total new obligations, unexpired accounts .....			1,120
<b>Budgetary resources:</b>			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....			1,120
Spending authority from offsetting collections, mandatory:			
1801 Change in uncollected payments, Federal sources .....			4
1900 Budget authority (total) .....			1,124
1930 Total budgetary resources available .....			1,124
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			1,120
3050 Unpaid obligations, end of year .....			1,120
Uncollected payments:			
3070 Change in uncollected pymts, Fed sources, unexpired .....			-4
3090 Uncollected pymts, Fed sources, end of year .....			-4
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			1,116
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			1,124
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....			-4
4180 Budget authority, net (total) .....			1,120
4190 Outlays, net (total) .....			

## TRIBAL ENERGY DIRECT LOAN FINANCING ACCOUNT—Continued

## Status of Direct Loans (in millions of dollars)

Identification code 089-4489-0-3-271	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1121 Limitation available from carry-forward .....	20,000	18,475	18,475
1143 Unobligated limitation carried forward (P.L. 117) (169) .....	-20,000	-18,475	-17,355
1150 Total direct loan obligations .....			1,120

## TITLE 17 INNOVATIVE TECHNOLOGY GUARANTEED LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 089-4577-0-3-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711 Default claim payments on principal .....		12	11
0712 Default claim payments on interest .....		5	8
0742 Downward reestimates paid to receipt accounts .....	7	6	
0743 Interest on downward reestimates .....	3	3	
0900 Total new obligations, unexpired accounts .....	10	26	19
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	103	96	78
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	4	9	22
1801 Change in uncollected payments, Federal sources .....	-1	-1	-3
1850 Spending auth from offsetting collections, mand (total) .....	3	8	19
1900 Budget authority (total) .....	3	8	19
1930 Total budgetary resources available .....	106	104	97
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	96	78	78
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	10	26	19
3020 Outlays (gross) .....	-10	-26	-19
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-15	-14	-13
3070 Change in uncollected pymts, Fed sources, unexpired .....	1	1	3
3090 Uncollected pymts, Fed sources, end of year .....	-14	-13	-10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-15	-14	-13
3200 Obligated balance, end of year .....	-14	-13	-10

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	3	8	19
Financing disbursements:			
4110 Outlays, gross (total) .....	10	26	19
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payment from program account .....	-1	-1	-3
4120 Upward Reestimate .....		-3	
4122 Interest on uninvested funds .....	-3	-3	-3
4123 Principal payments .....			-6
4123 Interest Payments .....			-3
4123 Other Income - Fees .....		-2	-7
4130 Offsets against gross budget authority and outlays (total) ....	-4	-9	-22
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	1	1	3
4170 Outlays, net (mandatory) .....	6	17	-3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	6	17	-3

## Status of Guaranteed Loans (in millions of dollars)

Identification code 089-4577-0-3-271	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2121 Limitation available from carry-forward .....		100,000	100,000
2121 Limitation available from carry-forward .....		7,342	
2143 Uncommitted limitation carried forward .....		-100,000	-100,000

2143 Uncommitted limitation carried forward .....		-7,342	
2150 Total guaranteed loan commitments .....			
2150 Total guaranteed loan commitments .....			
2199 Guaranteed amount of guaranteed loan commitments .....			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	1,660	1,930	2,430
2231 Disbursements of new guaranteed loans .....	413	698	1,460
2251 Repayments and prepayments .....	-143	-186	-282
2261 Adjustments: Terminations for default that result in loans receivable .....		-12	-11
2290 Outstanding, end of year .....	1,930	2,430	3,597

## Memorandum:

2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	214	1,944	2,878
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## Addendum:

Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....			17
2331 Disbursements for guaranteed loan claims .....		12	11
2351 Repayments of loans receivable .....			-9
2364 Other adjustments, net .....		5	8
2390 Outstanding, end of year .....		17	27

## Balance Sheet (in millions of dollars)

Identification code 089-4577-0-3-271	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	89	83
Investments in U.S. securities:		
1106 Receivables, net .....		3
1501 Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable: Defaulted guaranteed loans receivable, gross .....		
1999 Total assets .....	89	86
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		
2105 Other .....	10	9
2204 Non-Federal liabilities: Liabilities for loan guarantees .....	79	77
2999 Total liabilities .....	89	86
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	89	86

## TRANSMISSION FACILITY FINANCING DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 089-4407-0-3-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....			6,060
0713 Payment of interest to Treasury .....			52
0900 Total new obligations, unexpired accounts .....			6,112
<b>Budgetary resources:</b>			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....			7,539
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			88
1801 Change in uncollected payments, Federal sources .....			264
1850 Spending auth from offsetting collections, mand (total) .....			352
1900 Budget authority (total) .....			7,891
1930 Total budgetary resources available .....			7,891
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			1,779
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			6,112

3020	Outlays (gross) .....			-1,567
3050	Unpaid obligations, end of year .....			4,545
	Uncollected payments:			
3070	Change in uncollected pymts, Fed sources, unexpired .....			-264
3090	Uncollected pymts, Fed sources, end of year .....			-264
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year .....			4,281
<b>Financing authority and disbursements, net:</b>				
	Mandatory:			
4090	Budget authority, gross .....			7,891
	Financing disbursements:			
4110	Outlays, gross (total) .....			1,567
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources .....			-88
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired .....			-264
4160	Budget authority, net (mandatory) .....			7,539
4170	Outlays, net (mandatory) .....			1,479
4180	Budget authority, net (total) .....			7,539
4190	Outlays, net (total) .....			1,479

**Status of Direct Loans** (in millions of dollars)

Identification code 089-4407-0-3-271	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1121 Limitation available from carry-forward .....			6,060
1150 Total direct loan obligations .....			6,060
Cumulative balance of direct loans outstanding:			
1231 Disbursements: Direct loan disbursements .....			1,515
1261 Adjustments: Capitalized interest .....			41
1290 Outstanding, end of year .....			1,556

**DEFENSE PRODUCTION ACT****Program and Financing** (in millions of dollars)

Identification code 089-0360-0-1-272	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0050 Inflation Reduction Act .....	248		
0900 Total new obligations, unexpired accounts (object class 26.0) .....	248		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	248		
1930 Total budgetary resources available .....	248		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	240	208
3010 New obligations, unexpired accounts .....	248		
3020 Outlays (gross) .....	-9	-32	-93
3050 Unpaid obligations, end of year .....	240	208	115
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	240	208
3200 Obligated balance, end of year .....	240	208	115
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	9	32	93
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	9	32	93

**ENVIRONMENTAL REVIEWS****Program and Financing** (in millions of dollars)

Identification code 089-2304-0-1-276	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Inflation Reduction Act .....	45	8	8
0900 Total new obligations, unexpired accounts (object class 25.1) .....	45	8	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	114	69	61
1930 Total budgetary resources available .....	114	69	61
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	69	61	53
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		39	39
3010 New obligations, unexpired accounts .....	45	8	8
3020 Outlays (gross) .....	-6	-8	-15
3050 Unpaid obligations, end of year .....	39	39	32
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		39	39
3200 Obligated balance, end of year .....	39	39	32
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	6	8	15
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	6	8	15

Section 50301 of the Inflation Reduction Act of 2022 provides funding for Department of Energy activities to facilitate timely and efficient environmental reviews and authorizations.

**ENERGY PROJECTS**

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

**Program and Financing** (in millions of dollars)

Identification code 089-2305-0-1-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	122	22	22
0900 Total new obligations, unexpired accounts (object class 25.2) .....	122	22	22
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	222	184	162
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	84		
1930 Total budgetary resources available .....	306	184	162
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	184	162	140
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		114	64
3010 New obligations, unexpired accounts .....	122	22	22
3020 Outlays (gross) .....	-8	-72	-64
3050 Unpaid obligations, end of year .....	114	64	22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		114	64
3200 Obligated balance, end of year .....	114	64	22
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	84		
Outlays, gross:			
4011 Outlays from discretionary balances .....	8	72	64
4180 Budget authority, net (total) .....	84		

ENERGY PROJECTS—Continued  
Program and Financing—Continued

Identification code 089–2305–0–1–271	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total) .....	8	72	64

## POWER MARKETING ADMINISTRATION

## Federal Funds

## OPERATION AND MAINTENANCE, SOUTHEASTERN POWER ADMINISTRATION

For expenses necessary for operation and maintenance of power transmission facilities and for marketing electric power and energy, including transmission wheeling and ancillary services, pursuant to section 5 of the Flood Control Act of 1944 (16 U.S.C. 825s), as applied to the southeastern power area, \$9,285,000, including official reception and representation expenses in an amount not to exceed \$1,500, to remain available until expended: Provided, That notwithstanding 31 U.S.C. 3302 and section 5 of the Flood Control Act of 1944, up to \$9,285,000 collected by the Southeastern Power Administration from the sale of power and related services shall be credited to this account as discretionary offsetting collections, to remain available until expended for the sole purpose of funding the annual expenses of the Southeastern Power Administration: Provided further, That the sum herein appropriated for annual expenses shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 2026 appropriation estimated at not more than \$0: Provided further, That notwithstanding 31 U.S.C. 3302, up to \$81,819,000 collected by the Southeastern Power Administration pursuant to the Flood Control Act of 1944 to recover purchase power and wheeling expenses shall be credited to this account as offsetting collections, to remain available until expended for the sole purpose of making purchase power and wheeling expenditures: Provided further, That for purposes of this appropriation, annual expenses means expenditures that are generally recovered in the same year that they are incurred (excluding purchase power and wheeling expenses).

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

## Program and Financing (in millions of dollars)

Identification code 089–0302–0–1–271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Purchase Power and Wheeling .....	79	72	82
0002 Program direction .....		8	9
0799 Total direct obligations .....	79	80	91
0900 Total new obligations, unexpired accounts .....	79	80	91
<b>Budgetary resources:</b>			
1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1 .....	46	29	32
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	62	83	77
1900 Budget authority (total) .....	62	83	77
1930 Total budgetary resources available .....	108	112	109
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	29	32	18
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7	9	
3010 New obligations, unexpired accounts .....	79	80	91
3020 Outlays (gross) .....	-77	-89	-77
3050 Unpaid obligations, end of year .....	9		14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	9	
3200 Obligated balance, end of year .....	9		14
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	62	83	77
Outlays, gross:			
4010 Outlays from new discretionary authority .....	26	80	74
4011 Outlays from discretionary balances .....	51	9	3
4020 Outlays, gross (total) .....	77	89	77

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-62	-83	-77
4040 Offsets against gross budget authority and outlays (total) ....	-62	-83	-77
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	15	6	

The Southeastern Power Administration (Southeastern) markets power generated at 22 U.S. Army Corps of Engineers' hydroelectric generating plants in an eleven State area of the Southeast. Power deliveries are made by means of contracting for use of transmission facilities owned by others.

Southeastern sells wholesale power primarily to publicly and cooperatively owned electric distribution utilities. Southeastern does not own or operate any transmission facilities. Its long-term contracts provide for periodic electric rate adjustments to ensure that the Federal Government recovers the costs of operations and the capital invested in power facilities, with interest, in keeping with statutory requirements. As in past years, the budget continues to provide funding for annual expenses and purchase power and wheeling expenses through discretionary offsetting collections derived from power receipts collected to recover those expenses.

**Program Direction.**—Provision is made for negotiation and administration of transmission and power contracts, collection of revenues, accounting and budget activities, development of wholesale power rates, amortization of the Federal power investment, energy efficiency and competitiveness program, investigation and planning of proposed water resources projects, scheduling and dispatch of power generation, scheduling storage and release of water, administration of contractual operation requirements, and determination of methods of operating generating plants individually and in coordination with others to obtain maximum utilization of resources.

**Purchase Power and Wheeling.**—Provision is made for the payment of wheeling fees and for the purchase of electricity in connection with the disposal of power under contracts with utility companies. Customers are encouraged to use alternative funding mechanisms, including customer advances and net billing to finance these activities. Offsetting collections to fund these ongoing operating services are also available up to \$82 million in 2026. As of the end of 2024, Southeastern's PPW reserve balance was \$20 million.

**Reimbursable Program.**—The Consolidated Appropriations Act, 2008 (P.L. 110–161) provided Southeastern with authority to accept advance payment from customers for reimbursable work associated with operations and maintenance activities, consistent with those authorized in section 5 of the Flood Control Act of 1944. Funds received from any State, municipality, corporation, association, firm, district, or individual as an advance payment for reimbursable work will be credited to Southeastern's account and remain available until expended.

## Object Classification (in millions of dollars)

Identification code 089–0302–0–1–271	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	4	4	4
12.1 Civilian personnel benefits .....	2	2	2
25.2 Purchase Power and Wheeling .....	71	72	82
99.0 Direct obligations .....	77	78	88
99.0 Reimbursable obligations .....	2	2	3
99.9 Total new obligations, unexpired accounts .....	79	80	91

## Employment Summary

Identification code 089–0302–0–1–271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	44	44	44

## CONTINUING FUND, SOUTHEASTERN POWER ADMINISTRATION

A continuing fund maintained from receipts from the sale and transmission of electric power in the Southeastern service area is available to defray



emergency expenses necessary to ensure continuity of service (16 U.S.C. 825s–2). The fund was last activated in 2018 to finance power purchases associated with heightened demand and cost spikes due to severe cold weather. Consistent with sound business practices, the Southeastern Power Administration has implemented a policy to recover all emergency costs associated with purchased power and wheeling within one year from the time funds are expended.

#### OPERATION AND MAINTENANCE, SOUTHWESTERN POWER ADMINISTRATION

*For expenses necessary for operation and maintenance of power transmission facilities and for marketing electric power and energy, for construction and acquisition of transmission lines, substations and appurtenant facilities, and for administrative expenses, including official reception and representation expenses in an amount not to exceed \$1,500 in carrying out section 5 of the Flood Control Act of 1944 (16 U.S.C. 825s), as applied to the Southwestern Power Administration, \$59,766,000, to remain available until expended: Provided, That notwithstanding 31 U.S.C. 3302 and section 5 of the Flood Control Act of 1944 (16 U.S.C. 825s), up to \$49,366,000 collected by the Southwestern Power Administration from the sale of power and related services shall be credited to this account as discretionary offsetting collections, to remain available until expended, for the sole purpose of funding the annual expenses of the Southwestern Power Administration: Provided further, That the sum herein appropriated for annual expenses shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 2026 appropriation estimated at not more than \$10,400,000: Provided further, That notwithstanding 31 U.S.C. 3302, up to \$80,000,000 collected by the Southwestern Power Administration pursuant to the Flood Control Act of 1944 to recover purchase power and wheeling expenses shall be credited to this account as offsetting collections, to remain available until expended for the sole purpose of making purchase power and wheeling expenditures: Provided further, That for purposes of this appropriation, annual expenses means expenditures that are generally recovered in the same year that they are incurred (excluding purchase power and wheeling expenses).*

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

#### Program and Financing (in millions of dollars)

Identification code 089–0303–0–1–271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Systems operation and maintenance .....	1	3	3
0003 Construction .....			4
0004 Program direction .....	3	8	3
0005 Spectrum Relocation .....	1		
0010 Annual Expenses .....	44	41	41
0020 Purchase Power and Wheeling .....	58	80	80
0200 Direct program subtotal .....	107	132	131
0799 Total direct obligations .....	107	132	131
0810 Other reimbursable activities .....	11	68	69
0899 Total reimbursable obligations .....	11	68	69
0900 Total new obligations, unexpired accounts .....	118	200	200
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	277	310	312
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	277		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	11	11	10
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512] ....		1	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	140	190	202
1900 Budget authority (total) .....	151	202	212
1930 Total budgetary resources available .....	428	512	524
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	310	312	324
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	65	68	76
3010 New obligations, unexpired accounts .....	118	200	200
3020 Outlays (gross) .....	-115	-192	-211

3050 Unpaid obligations, end of year .....	68	76	65
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	65	68	76
3200 Obligated balance, end of year .....	68	76	65
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	151	201	212
Outlays, gross:			
4010 Outlays from new discretionary authority .....	30	78	83
4011 Outlays from discretionary balances .....	83	114	128
4020 Outlays, gross (total) .....	113	192	211
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-140	-190	-202
4040 Offsets against gross budget authority and outlays (total) ....	-140	-190	-202
Mandatory:			
4090 Budget authority, gross .....		1	
Outlays, gross:			
4101 Outlays from mandatory balances .....	2		
4180 Budget authority, net (total) .....	11	12	10
4190 Outlays, net (total) .....	-25	2	9

Southwestern Power Administration (Southwestern) operates in a six-state area marketing and delivering renewable hydroelectric power produced at the U.S. Army Corps of Engineers' dams. Southwestern operates and maintains 1,381 miles of high voltage transmission lines, 26 substations/switching stations, associated power system controls, and communication sites. Southwestern also makes modifications and constructs additions to existing facilities.

Southwestern markets and delivers its power at wholesale rates to 76 municipal utilities, 34 rural electric cooperatives, and 3 military installations. In compliance with statutory requirements, Southwestern's power sales contracts provide for periodic rate adjustments to ensure that the Federal Government recovers all costs of operations, other costs allocated to power, and the capital investments in power facilities, with interest. Southwestern is also responsible for scheduling and dispatching power and negotiating power sales contracts to meet changing customer load requirements. As in past years, the budget continues to provide funding for annual expenses and purchase power and wheeling expenses through discretionary offsetting collections derived from power receipts collected to recover those expenses.

**Program Direction.**—Provides compensation and all related expenses for personnel who market, deliver, operate, and maintain Southwestern's high-voltage interconnected power system and associated facilities, those that perform cyber and physical security roles, and those that administratively support these functions.

**Operations and Maintenance.**—Provides essential electrical and communications equipment replacements and upgrades, capitalized moveable equipment, technical services, and supplies and materials necessary for the safe, reliable, and cost effective operation and maintenance of the power system.

**Purchase Power and Wheeling.**—Provides for the purchase and delivery of energy to meet limited peaking power contractual obligations. Federal power receipts and alternative financing methods, including net billing, and customer advances are used to fund system-purchased power support and other contractual services. Southwestern has implemented a Purchase Power and Wheeling (PPW) risk mitigation strategy to ensure continuous operations during periods of significant drought. The strategy was developed consistent with existing authorities, and with the participation and support of Southwestern's power customers. Under this approach, Southwestern retains receipts from the recovery of purchase power and wheeling expenses within the 'up to' amount specified by Congress. The receipts retained are available until expended and are available only for PPW expenses. As of the end of 2024, Southwestern's PPW reserve balance was \$100 million. Customers will provide other power resources and/or purchases for the remainder of their firm loads.

## OPERATION AND MAINTENANCE, SOUTHWESTERN POWER ADMINISTRATION—Continued

**Construction.**—Provides for replacement, addition or upgrade of existing infrastructure to sustain reliable delivery of power to its customers, contain annual maintenance costs, and improve overall efficiency.

**Reimbursable Program.**—This activity involves services provided by Southwestern to others under various types of reimbursable arrangements.

**Object Classification** (in millions of dollars)

Identification code 089-0303-0-1-271	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	18	19	19
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	20	21	21
12.1 Civilian personnel benefits .....	8	8	9
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	7	7	7
23.3 Communications, utilities, and miscellaneous charges .....	1		
25.2 Other services from non-Federal sources .....	70	85	82
25.3 Other goods and services from Federal sources .....	1	1	1
25.4 Operation and maintenance of facilities .....			1
25.7 Operation and maintenance of equipment .....	2	2	2
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	1	4	4
99.0 Direct obligations .....	107	132	131
99.0 Reimbursable obligations .....	11	68	69
99.9 Total new obligations, unexpired accounts .....	118	200	200

**Employment Summary**

Identification code 089-0303-0-1-271	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	182	194	194

## CONTINUING FUND, SOUTHWESTERN POWER ADMINISTRATION

**Program and Financing** (in millions of dollars)

Identification code 089-5649-0-2-271	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5080 Outstanding debt, SOY .....	-68	-68	-68
5081 Outstanding debt, EOY .....	-68	-68	-68

A continuing fund, maintained from receipts from the sale and transmission of electric power in the Southwestern Power Administration service area, is available permanently for emergency expenses necessary to ensure continuity of electric service and continuous operation of the facilities. The fund is also available on an ongoing basis to pay for purchase power and wheeling expenses when the Administrator determines that such expenses are necessary to meet contractual obligations for the sale and delivery of power during periods of below-average generation (16 U.S.C. 825s-1 as amended further by Public Law 101-101). The fund was last activated in 2009 to repair and replace damaged transmission lines due to an ice storm.

## CONSTRUCTION, REHABILITATION, OPERATION AND MAINTENANCE, WESTERN AREA POWER ADMINISTRATION

For carrying out the functions authorized by title III, section 302(a)(1)(E) of the Act of August 4, 1977 (42 U.S.C. 7152), and other related activities including conservation and renewable resources programs as authorized, \$311,035,000, including official reception and representation expenses in an amount not to exceed \$1,500, to remain available until expended, of which \$311,035,000 shall be derived from the Department of the Interior Reclamation Fund: Provided, That notwithstanding 31 U.S.C. 3302, section 5 of the Flood Control Act of 1944 (16 U.S.C. 825s), and section 1 of the Interior Department Appropriation Act, 1939 (43 U.S.C. 392a), up to \$247,663,000 collected by the Western Area Power Administration from the sale

of power and related services shall be credited to this account as discretionary off-setting collections, to remain available until expended, for the sole purpose of funding the annual expenses of the Western Area Power Administration: Provided further, That the sum herein appropriated for annual expenses shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 2026 appropriation estimated at not more than \$63,372,000, of which \$63,372,000 is derived from the Reclamation Fund: Provided further, That notwithstanding 31 U.S.C. 3302, up to \$475,000,000 collected by the Western Area Power Administration pursuant to the Flood Control Act of 1944 and the Reclamation Project Act of 1939 to recover purchase power and wheeling expenses shall be credited to this account as offsetting collections, to remain available until expended for the sole purpose of making purchase power and wheeling expenditures: Provided further, That for purposes of this appropriation, annual expenses means expenditures that are generally recovered in the same year that they are incurred (excluding purchase power and wheeling expenses).

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

**Program and Financing** (in millions of dollars)

Identification code 089-5068-0-2-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Systems operation and maintenance .....	56	57	22
0004 Program direction .....	46	43	40
0010 Annual Expenses .....	213	213	248
0011 Purchase Power and Wheeling .....	214	475	475
0015 PPW - disaster supplemental .....	129		
0091 Direct Program by Activities - Subtotal (1 level) .....	658	788	785
0100 Total operating expenses .....	658	788	785
0799 Total direct obligations .....	658	788	785
0804 Other Reimbursable .....	441	898	844
0809 Reimbursable program activities, subtotal .....	441	898	844
0899 Total reimbursable obligations .....	441	898	844
0900 Total new obligations, unexpired accounts .....	1,099	1,686	1,629
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,340	1,532	1,611
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,323		
1021 Recoveries of prior year unpaid obligations .....	5		
1070 Unobligated balance (total) .....	1,345	1,532	1,611
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	100	100	63
1131 Unobligated balance of appropriations permanently reduced .....			-1
1160 Appropriation, discretionary (total) .....	100	100	62
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011-5512] ....		1	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1,167	1,664	1,566
1701 Change in uncollected payments, Federal sources .....	19		
1750 Spending auth from offsetting collections, disc (total) .....	1,186	1,664	1,566
1900 Budget authority (total) .....	1,286	1,765	1,628
1930 Total budgetary resources available .....	2,631	3,297	3,239
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,532	1,611	1,610
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	450	469	884
3010 New obligations, unexpired accounts .....	1,099	1,686	1,629
3020 Outlays (gross) .....	-1,075	-1,271	-1,365
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050 Unpaid obligations, end of year .....	469	884	1,148
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-99	-118	-118
3070 Change in uncollected pymts, Fed sources, unexpired .....	-19		
3090 Uncollected pymts, Fed sources, end of year .....	-118	-118	-118
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	351	351	766
3200 Obligated balance, end of year .....	351	766	1,030

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	1,286	1,764	1,628
Outlays, gross:				
4010	Outlays from new discretionary authority .....	350	544	498
4011	Outlays from discretionary balances .....	725	726	867
4020	Outlays, gross (total) .....	1,075	1,270	1,365
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-251	-320	-310
4033	Non-Federal sources .....	-916	-1,344	-1,256
4040	Offsets against gross budget authority and outlays (total) ....	-1,167	-1,664	-1,566
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-19		
4070	Budget authority, net (discretionary) .....	100	100	62
4080	Outlays, net (discretionary) .....	-92	-394	-201
Mandatory:				
4090	Budget authority, gross .....		1	
Outlays, gross:				
4100	Outlays from new mandatory authority .....		1	
4180	Budget authority, net (total) .....	100	101	62
4190	Outlays, net (total) .....	-92	-393	-201
Memorandum (non-add) entries:				
5080	Outstanding appropriated debt, SOY .....	-13,105	-13,105	-13,105
5081	Outstanding appropriated debt, EOY .....	-13,290	-13,105	-13,105

The Western Area Power Administration (WAPA) markets electric power in 15 central and western states from federally owned power plants operated primarily by the Bureau of Reclamation, the Army Corps of Engineers, and the International Boundary and Water Commission. WAPA operates and maintains about 17,000 circuit-miles of high-voltage transmission lines, more than 300 substations/switchyards and associated power system controls, and communication and electrical facilities for 15 separate power projects. WAPA also constructs additions and modifications to existing facilities.

In keeping with statutory requirements, WAPA's long-term power contracts allow for periodic rate adjustments to ensure that the Federal Government recovers costs of operations, other costs allocated to power, and the capital investment in power facilities, with interest.

Power is sold to nearly 700 wholesale customers, including DOE's National Labs, more than two dozen U.S. Department of Defense installations, municipalities, cooperatives, irrigation districts, public utility districts, other State and Federal Government agencies, and private utilities. Receipts are deposited in the Reclamation Fund, the Falcon and Amistad Operating and Maintenance Fund, the General Fund, the Colorado River Dam Fund, and the Colorado River Basins Power Marketing Fund.

As in past years, the budget continues to provide funding for annual expenses and purchase power and wheeling expenses through discretionary offsetting collections derived from power receipts collected to recover those expenses.

**Systems Operation and Maintenance.**—Provides essential electrical and communication equipment replacements and upgrades, capitalized moveable equipment, technical services, and supplies and materials necessary for safe reliable operation and cost-effective maintenance of the power systems.

**Purchase Power and Wheeling.**—Provision is made for the payment of wheeling fees and for the purchase of electricity in connection with the distribution of power under contracts with utility companies. Customers are encouraged to contract for power and wheeling on their own, or use alternative funding mechanisms, including customer advances, net billing, and bill crediting to finance these activities. Ongoing operating services are also available on a reimbursable basis.

WAPA has implemented a Purchase Power and Wheeling (PPW) risk mitigation strategy to ensure continuous operations during periods of significant drought. The strategy was developed consistent with existing authorities, and with the participation and support of WAPA power customers. Under this approach, WAPA retains receipts from the recovery of purchase power and wheeling expenses within the 'up to' amount specified by Congress. The receipts retained are available until expended and are available

only for purchase power and wheeling expenses. As of the end of 2024, WAPA's PPW reserve balance was \$1,053 billion.

**System Construction.**—WAPA's construction and rehabilitation activity emphasizes replacement and upgrades of existing infrastructure to sustain reliable power delivery to its customers, to contain annual maintenance costs, and to improve overall operational efficiency. WAPA will continue to participate in joint construction projects with customers to encourage more widespread transmission access.

**Program Direction.**—Provides compensation and all related expenses for the workforce that operates and maintains WAPA's high-voltage interconnected transmission system (systems operation and maintenance program), and those that plan, design, and supervise the construction of replacements, upgrades, and additions (system construction program) to the transmission facilities, as well as authorized administrative program expenses on a nonreimbursable basis for the Transmission Infrastructure Program.

**Reimbursable Program.**—This program involves services provided by WAPA to others under various types of reimbursable arrangements. WAPA's reimbursable authority and partnerships also support responses to natural disasters - to restore the energy infrastructure and access to power.

WAPA will continue to spend out of the Colorado River Dam Fund for operations and maintenance activities associated with the Boulder Canyon Project via a reimbursable arrangement with the Interior Department's Bureau of Reclamation. The Colorado River Dam Fund is a revolving fund operated by the Bureau of Reclamation. Authority for WAPA to obligate directly from the Colorado River Dam Fund comes from section 104(a) of the Hoover Power Plant Act of 1984.

#### Object Classification (in millions of dollars)

Identification code 089-5068-0-2-271	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	95	114	126
11.3 Other than full-time permanent .....	12		
11.5 Other personnel compensation .....	15	3	12
11.9 Total personnel compensation .....	122	117	138
12.1 Civilian personnel benefits .....	43	40	44
21.0 Travel and transportation of persons .....	4	7	7
22.0 Transportation of things .....	3	1	
23.1 Rental payments to GSA .....	2	2	2
23.2 Rental payments to others .....		1	1
23.3 Communications, utilities, and miscellaneous charges .....	3	6	5
25.1 Advisory and assistance services .....	29	27	28
25.2 Other services from non-Federal sources .....	381	505	512
25.3 Other goods and services from Federal sources .....		3	4
25.7 Operation and maintenance of equipment .....	13	9	13
26.0 Supplies and materials .....	15	21	11
31.0 Equipment .....	25	27	17
32.0 Land and structures .....	18	22	4
99.0 Direct obligations .....	658	788	786
99.0 Reimbursable obligations .....	441	898	843
99.9 Total new obligations, unexpired accounts .....	1,099	1,686	1,629

#### Employment Summary

Identification code 089-5068-0-2-271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	822	854	843
2001 Reimbursable civilian full-time equivalent employment .....	372	346	365

#### WESTERN AREA POWER ADMINISTRATION, BORROWING AUTHORITY, RECOVERY ACT

#### Program and Financing (in millions of dollars)

Identification code 089-4404-0-3-271	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0102 Transmission Infrastructure Program Projects .....	5	8	9

WESTERN AREA POWER ADMINISTRATION, BORROWING AUTHORITY, RECOVERY  
ACT—Continued

## Program and Financing—Continued

Identification code 089-4404-0-3-271	2024 actual	2025 est.	2026 est.
0811 Western Area Power Administration, Borrowing Authority, Recovery (Reimbursable) .....		7	6
0900 Total new obligations, unexpired accounts .....	5	15	15
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	16	16
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3		
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		7	6
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	5	8	8
1900 Budget authority (total) .....	5	15	14
1930 Total budgetary resources available .....	21	31	30
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	16	16	15
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	21	5
3010 New obligations, unexpired accounts .....	5	15	15
3020 Outlays (gross) .....	-5	-31	-12
3050 Unpaid obligations, end of year .....	21	5	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	21	21	5
3200 Obligated balance, end of year .....	21	5	8
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		7	6
Outlays, gross:			
4010 Outlays from new discretionary authority .....		3	2
4011 Outlays from discretionary balances .....		1	2
4020 Outlays, gross (total) .....		4	4
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....		-1	-1
4033 Non-Federal sources .....		-6	-5
4040 Offsets against gross budget authority and outlays (total) ....		-7	-6
4080 Outlays, net (discretionary) .....		-3	-2
Mandatory:			
4090 Budget authority, gross .....	5	8	8
Outlays, gross:			
4100 Outlays from new mandatory authority .....		8	8
4101 Outlays from mandatory balances .....	5	19	
4110 Outlays, gross (total) .....	5	27	8
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-5	-8	-8
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		16	-2

The American Recovery and Reinvestment Act of 2009 (the Act) provided Western Area Power Administration (WAPA) borrowing authority for the purpose of constructing, financing, facilitating, planning, operating, maintaining, or studying construction of new or upgraded electric power transmission lines and related facilities with at least one terminus within the area served by WAPA, and for delivering or facilitating the delivery of power generated by renewable energy resources. This authority to borrow from the United States Treasury is available to WAPA on a permanent, indefinite basis, with the amount of borrowing outstanding not to exceed \$3.25 billion at any one time. WAPA established the Transmission Infrastructure Program (TIP) to manage and administer this borrowing authority and its related program requirements.

## Object Classification (in millions of dollars)

Identification code 089-4404-0-3-271	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1

25.2 Other services from non-Federal sources .....	2	6	6
43.0 Interest and dividends .....	2	2	2
99.0 Direct obligations .....	5	9	9
Reimbursable obligations:			
25.1 Advisory and assistance services .....		6	2
25.2 Other services from non-Federal sources .....			4
99.0 Reimbursable obligations .....		6	6
99.9 Total new obligations, unexpired accounts .....	5	15	15

## Employment Summary

Identification code 089-4404-0-3-271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	6	4	4

## EMERGENCY FUND, WESTERN AREA POWER ADMINISTRATION

## Program and Financing (in millions of dollars)

Identification code 089-5069-0-2-271	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5080 Outstanding debt, SOY .....	-55	-55	-55
5081 Outstanding debt, EOY .....	-55	-55	-55

An emergency fund maintained from receipts from the sale and transmission of electric power is available to defray expenses necessary to ensure continuity of service. The fund was last activated in fiscal year 2010 to repair and replace damaged transmission lines due to severe winter storm conditions.

## FALCON AND AMISTAD OPERATING AND MAINTENANCE FUND

For operation, maintenance, and emergency costs for the hydroelectric facilities at the Falcon and Amistad Dams, \$6,510,000, to remain available until expended, and to be derived from the Falcon and Amistad Operating and Maintenance Fund of the Western Area Power Administration, as provided in section 2 of the Act of June 18, 1954 (68 Stat. 255): Provided, That notwithstanding the provisions of that Act and of 31 U.S.C. 3302, up to \$6,282,000, collected by the Western Area Power Administration from the sale of power and related services from the Falcon and Amistad Dams shall be credited to this account as discretionary offsetting collections, to remain available until expended for the sole purpose of funding the annual expenses of the hydroelectric facilities of these Dams and associated Western Area Power Administration activities: Provided further, That the sum herein appropriated for annual expenses shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 2026 appropriation estimated at not more than \$228,000: Provided further, That for purposes of this appropriation, annual expenses means expenditures that are generally recovered in the same year that they are incurred: Provided further, That for fiscal year 2026, the Administrator of the Western Area Power Administration may accept up to \$1,072,000 in funds contributed by United States power customers of the Falcon and Amistad Dams for deposit into the Falcon and Amistad Operating and Maintenance Fund, and such funds shall be available for the purpose for which contributed in like manner as if said sums had been specifically appropriated for such purpose: Provided further, That any such funds shall be available without further appropriation and without fiscal year limitation for use by the Commissioner of the United States Section of the International Boundary and Water Commission for the sole purpose of operating, maintaining, repairing, rehabilitating, replacing, or upgrading the hydroelectric facilities at these Dams in accordance with agreements reached between the Administrator, Commissioner, and the power customers.

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

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 089-5178-0-2-271	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	11	14	14
Receipts:			
Current law:			
1130 Falcon and Amistad Operating and Maintenance Fund Receipts .....	3		
2000 Total: Balances and receipts .....	14	14	14
5099 Balance, end of year .....	14	14	14

**Program and Financing** (in millions of dollars)

Identification code 089-5178-0-2-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Annual Expenses .....	2	6	10
0100 Direct program activities, subtotal .....	2	6	10
0802 Reimbursable program activity - Alternative Financing .....	1	2	1
0899 Total reimbursable obligations .....	1	2	1
0900 Total new obligations, unexpired accounts .....	3	8	11
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	6	6
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections .....	4	8	11
1930 Total budgetary resources available .....	9	14	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	6	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	3	3
3010 New obligations, unexpired accounts .....	3	8	11
3020 Outlays (gross) .....	-6	-8	-13
3050 Unpaid obligations, end of year .....	3	3	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	3	3
3200 Obligated balance, end of year .....	3	3	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	4	8	11
Outlays, gross:			
4010 Outlays from new discretionary authority .....		5	7
4011 Outlays from discretionary balances .....	6	3	6
4020 Outlays, gross (total) .....	6	8	13
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-4	-8	-11
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	2		2

Pursuant to section 2 of the Act of June 18, 1954, as amended, Western Area Power Administration is requesting funding for the Falcon and Amistad Operating and Maintenance Fund to defray operations, maintenance, and emergency (OM&E) expenses for the hydroelectric facilities at Falcon and Amistad Dams on the Rio Grande River. Most of these funds will be made available to the United States Section of the International Boundary and Water Commission through a reimbursable agreement. Within the fund, \$200,000 is for an emergency reserve that will remain unobligated unless unanticipated expenses arise. The budget provides funding for annual expenses through discretionary offsetting collections derived from power receipts collected to recover those expenses. The budget also provides authority to use customer advances. The contributed customer funds will finance the capital replacement requirements of the projects.

**Object Classification** (in millions of dollars)

Identification code 089-5178-0-2-271	2024 actual	2025 est.	2026 est.
25.3 Direct obligations: Other goods and services from Federal sources .....	2	6	10

99.0 Reimbursable obligations .....	1	2	1
99.9 Total new obligations, unexpired accounts .....	3	8	11

**COLORADO RIVER BASINS POWER MARKETING FUND, WESTERN AREA POWER ADMINISTRATION****Program and Financing** (in millions of dollars)

Identification code 089-4452-0-3-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Program direction .....	74	84	89
0802 Equipment, Contracts and Related Expenses .....	146	500	363
0899 Total reimbursable obligations .....	220	584	452
0900 Total new obligations, unexpired accounts .....	220	584	452
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	288	257	257
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	189	584	452
1900 Budget authority (total) .....	189	584	452
1930 Total budgetary resources available .....	477	841	709
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	257	257	257
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	72	97	250
3010 New obligations, unexpired accounts .....	220	584	452
3020 Outlays (gross) .....	-195	-431	-550
3050 Unpaid obligations, end of year .....	97	250	152
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	71	96	249
3200 Obligated balance, end of year .....	96	249	151
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	189	584	452
Outlays, gross:			
4010 Outlays from new discretionary authority .....	61	130	101
4011 Outlays from discretionary balances .....	134	301	449
4020 Outlays, gross (total) .....	195	431	550
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-7	-9	-9
4033 Non-Federal sources .....	-182	-575	-443
4040 Offsets against gross budget authority and outlays (total) ....	-189	-584	-452
4080 Outlays, net (discretionary) .....	6	-153	98
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	6	-153	98

Western Area Power Administration's (WAPA) operation and maintenance (O&M) and power marketing expenses for the Colorado River Storage Project, the Seedskaadee Project, the Dolores Project, the Olmsted Replacement Project, and the Fort Peck Project are financed from power revenues.

**Colorado River Storage Project.**—WAPA markets power and operates and maintains the power transmission facilities of the Colorado River Storage Project consisting of four major storage units: Glen Canyon on the Colorado River in Arizona, Flaming Gorge on the Green River in Utah, Navajo on the San Juan River in New Mexico, and the Wayne N. Aspinall unit on the Gunnison River in Colorado.

**Seedskaadee Project.**—This project includes WAPA's expenses for O&M, power marketing, and transmission of hydroelectric power from the Fontenelle Dam power plant in southwestern Wyoming.

**Dolores Project.**—This project includes WAPA's expenses for O&M, power marketing, and transmission of hydroelectric power from power plants at McPhee Dam and Towaoc Canal in southwestern Colorado.

COLORADO RIVER BASINS POWER MARKETING FUND, WESTERN AREA POWER  
ADMINISTRATION—Continued

**Fort Peck Project.**—Revenues collected by WAPA are used to defray operation and maintenance and power marketing expenses associated with the power generation and transmission facilities of the Fort Peck Project, and WAPA operates and maintains the transmission system and performs power marketing functions.

**Olmsted Replacement Project.**—This project includes WAPA's expenses for power marketing of hydroelectric power from the Olmsted Power Plant in Northern Utah.

**Equipment, Contracts and Related Expenses.**—WAPA operates and maintains approximately 4,000 miles of transmission lines, substations, switchyards, communications, and control equipment associated with this fund. Wholesale power is provided to utilities over interconnected high-voltage transmission systems. In keeping with statutory requirements, long-term power contracts provide for periodic rate adjustments to ensure that the Federal Government recovers all costs of O&M, and all capital invested in power, with interest. This activity provides for the supplies, materials, services, capital equipment replacements, and additions, including communications and control equipment, purchase power, transmission and wheeling services, and interest payments to the U.S. Treasury.

**Program Direction.**—The personnel compensation and related expenses for all these activities are quantified under Program Direction.

**Object Classification** (in millions of dollars)

Identification code 089-4452-0-3-271	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	38	43	47
11.5 Other personnel compensation .....	5	3	4
11.9 Total personnel compensation .....	43	46	51
12.1 Civilian personnel benefits .....	16	16	16
21.0 Travel and transportation of persons .....	2	2	3
22.0 Transportation of things .....	1	2	.....
23.1 Rental payments to GSA .....	.....	.....	1
23.3 Communications, utilities, and miscellaneous charges .....	2	1	2
25.1 Advisory and assistance services .....	10	8	8
25.2 Other services from non-Federal sources .....	91	464	292
25.3 Other goods and services from Federal sources .....	18	25	51
25.7 Operation and maintenance of equipment .....	4	2	4
26.0 Supplies and materials .....	4	3	4
31.0 Equipment .....	4	3	6
32.0 Land and structures .....	25	12	14
99.0 Reimbursable obligations .....	220	584	452
99.9 Total new obligations, unexpired accounts .....	220	584	452

**Employment Summary**

Identification code 089-4452-0-3-271	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	293	302	309

**BONNEVILLE POWER ADMINISTRATION FUND**

*Expenditures from the Bonneville Power Administration Fund, established pursuant to Public Law 93-454, are approved for official reception and representation expenses in an amount not to exceed \$5,000: Provided, That during fiscal year 2026, no new direct loan obligations may be made.*

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

**Program and Financing** (in millions of dollars)

Identification code 089-4045-0-3-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Power business line .....	606	1,313	1,285
0802 Residential exchange .....	275	275	286
0803 Bureau of Reclamation .....	172	181	195
0804 Corp of Engineers .....	271	278	292
0805 Colville settlement / Spokane settlement .....	36	35	35

0806 U.S. Fish & Wildlife .....	34	33	34
0807 Planning council .....	10	12	12
0808 Fish and Wildlife .....	253	264	275
0809 Reimbursable program activities, subtotal .....	1,657	2,391	2,414
0811 Transmission business line .....	650	670	710
0812 Conservation and energy efficiency .....	107	138	143
0813 Interest .....	232	168	163
0814 Pension and health benefits .....	40	37	42
0819 Reimbursable program activities, subtotal .....	1,029	1,013	1,058
0821 Power business line .....	264	266	305
0822 Transmission services .....	879	1,148	1,650
0824 Fish and Wildlife .....	28	59	50
0825 Capital Equipment .....	19	22	35
0826 Projects funded in advance .....	159	160	198
0829 Reimbursable program activities, subtotal .....	1,349	1,655	2,238
0900 Total new obligations, unexpired accounts .....	4,035	5,059	5,710

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	8	169
1023 Unobligated balances applied to repay debt .....	.....	.....	-161
1070 Unobligated balance (total) .....	8	8	8
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	231	.....	.....
1221 Appropriations transferred from other acct [011-5512] .....	.....	3	.....
1236 Appropriations applied to repay debt .....	-231	-3	.....
Borrowing authority, mandatory:			
1400 Borrowing authority .....	741	1,494	2,041
Contract authority, mandatory:			
1600 Contract authority .....	1,001	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	4,483	4,458	4,516
1801 Change in uncollected payments, Federal sources .....	77	.....	.....
1802 Offsetting collections (previously unavailable) .....	10	11	11
1810 Spending authority from offsetting collections transferred to other accounts [096-3123] .....	-472	.....	.....
1811 Spending authority from offsetting collections transferred from other accounts [096-3123] .....	472	.....	.....
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-11	-11	-11
1825 Spending authority from offsetting collections applied to repay debt .....	-333	-732	-655
1826 Spending authority from offsetting collections applied to liquidate contract authority .....	-1,933	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	2,293	3,726	3,861
1900 Budget authority (total) .....	4,035	5,220	5,902
1930 Total budgetary resources available .....	4,043	5,228	5,910
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	169	200

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,786	2,210	2,209
3010 New obligations, unexpired accounts .....	4,035	5,059	5,710
3020 Outlays (gross) .....	-5,611	-5,060	-5,711
3050 Unpaid obligations, end of year .....	2,210	2,209	2,208
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-367	-444	-444
3070 Change in uncollected pymts, Fed sources, unexpired .....	-77	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-444	-444	-444
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3,419	1,766	1,765
3200 Obligated balance, end of year .....	1,766	1,765	1,764

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	4,035	5,220	5,902
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3,459	4,860	5,511
4101 Outlays from mandatory balances .....	2,152	200	200
4110 Outlays, gross (total) .....	5,611	5,060	5,711
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-63	-90	-90
4121 Interest on Federal securities .....	-43	-12	-12
4123 Non-Federal sources .....	-4,377	-4,356	-4,414
4130 Offsets against gross budget authority and outlays (total) ....	-4,483	-4,458	-4,516

Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-77		
4160	Budget authority, net (mandatory) .....	-525	762	1,386
4170	Outlays, net (mandatory) .....	1,128	602	1,195
4180	Budget authority, net (total) .....	-525	762	1,386
4190	Outlays, net (total) .....	1,128	602	1,195

<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	1,598	494	536
5001	Total investments, EOY: Federal securities: Par value .....	494	536	574
5050	Unfunded contract authority, SOY .....	1,933	1,001	1,001
5052	Unfunded contract authority, EOY .....	1,001	1,001	1,001
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	10	11	11
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	11	11	11

**Status of Direct Loans** (in millions of dollars)

Identification code 089-4045-0-3-271	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	2	2	2
1290 Outstanding, end of year .....	2	2	2

Bonneville Power Administration (BPA) is a Federal electric power marketing agency in the Pacific Northwest. BPA markets hydroelectric power from 21 multipurpose water resource projects of the U.S. Army Corps of Engineers and 10 projects of the U.S. Bureau of Reclamation, plus some energy from non-Federal generating projects in the region. These generating resources and BPA's transmission system are operated as an integrated power system with operating and financial results combined and reported as the Federal Columbia River Power System (FCRPS). BPA provides about 50 percent of the region's electric energy supply and about three-fourths of the region's high-voltage electric power transmission capacity.

BPA is responsible for meeting the net firm power requirements of its requesting customers through a variety of means, including energy conservation programs, acquisition of renewable and other resources, and power exchanges with utilities both in and outside the region.

BPA finances its operations with a business-type budget under the Government Corporation Control Act, 31 U.S.C. 9101-10, on the basis of the self-financing authority provided by the Federal Columbia River Transmission System Act of 1974 (Transmission Act) (Public Law 93-454) and the U.S. Treasury borrowing authority provided by the Transmission Act, the Pacific Northwest Electric Power Planning and Conservation Act (Pacific Northwest Power Act) (Public Law 96-501) for energy conservation, renewable energy resources, capital fish facilities, and other purposes, the American Recovery and Reinvestment Act of 2009 (Public Law 111-5), Infrastructure Investment and Jobs Act of 2021 (section 40110) (Public Law 117-58), and other legislation. Authority to borrow from the U.S. Treasury is available to the BPA on a permanent, indefinite basis. The amount of U.S. Treasury borrowing outstanding at any time cannot exceed \$17.70 billion. Section 40110 of the Infrastructure Investment and Jobs Act of 2021, Public Law 117-58, enacted on November 15, 2021, provided the Bonneville Administrator with \$10 billion in additional permanent borrowing authority "to assist in financing acquisition and replacement of the Federal Columbia Power System and to implement the authority of the Administrator of the Bonneville Power Administration". Section 40110 specifies that the "obligation" of the \$10 billion in additional borrowing authority shall not exceed \$6 billion by 2028. BPA is authorized by Congress to have outstanding at any time up to \$13.7 billion of bonds through 2027. Beginning in 2023, an additional \$4 billion will become available to have outstanding for a total of \$17.7 billion. BPA finances its approximate \$5.1 billion annual cost of operations and investments primarily using power and transmission revenues and loans from the U.S. Treasury.

**Operating Expenses—Transmission Services.**—Provides for operating over 15,100 circuit miles of high-voltage transmissions lines and 259 substations, and for maintaining the facilities and equipment of the Bonneville transmission system in 2026.

**Power Services.**—Provides for the planning, contractual acquisition and oversight of reliable, cost effective resources. These resources are needed to serve BPA's portion of the region's forecasted net electric load requirements. This activity also includes protection, mitigation and enhancement of fish and wildlife affected by hydroelectric facilities on the Columbia River and its tributaries in accordance with the Pacific Northwest Power Act. This activity provides for payment of the operation and maintenance (O&M) costs allocated to power the 31 U.S. Army Corps of Engineers and U.S. Bureau of Reclamation hydro projects, amortization on the capital investment in power generating facilities, and irrigation assistance at U.S. Bureau of Reclamation facilities. This activity also provides for the planning, contractual acquisition and oversight of reliable, cost effective conservation. It also provides for extending the benefits of low-cost Federal power to the residential and small farm customers of investor-owned and publicly owned utilities, in accordance with the Pacific Northwest Power Act and for activities of the Pacific Northwest Electric Power and Conservation Planning Council required by the Pacific Northwest Power Act.

**Interest.**—Provides for payments to the U.S. Treasury for interest on U.S. Treasury borrowings to finance BPA's capital investments under \$17.70 billion of U.S. Treasury borrowing authority provided by the Transmission Act; the Pacific Northwest Power Act for energy conservation, renewable energy resources, capital fish facilities, and other purposes; the American Recovery and Reinvestment Act of 2009; Infrastructure Investment and Jobs Act of 2021, and other legislation. Section 40110 of the Infrastructure Investment and Jobs Act of 2021, Public Law 117-58, enacted on November 15, 2021, provided the Bonneville Administrator with \$10 billion in additional permanent borrowing authority "...to assist in financing acquisition and replacement of the Federal Columbia Power System and to implement the authority of the Administrator of the Bonneville Power Administration...". Section 40110 specifies that the "obligation" of the \$10 billion in additional borrowing authority shall not exceed \$6 billion by 2028. BPA is authorized by Congress to have outstanding at any time up to \$13.7 billion of bonds through 2027. Beginning in 2023, an additional \$4 billion will become available to have outstanding for a total of \$17.7 billion. This interest category also includes interest on U.S. Army Corps of Engineers, BPA and U.S. Bureau of Reclamation appropriated debt.

**Capital Investments—Transmission Services.**—Provides for the planning, design and construction of transmission lines, substation and control system additions, replacements, and enhancements to the FCRPS transmission system for a reliable, efficient and cost-effective regional transmission system. Provides for planning, design, and construction work to repair or replace existing transmission lines, substations, control systems, and general facilities of the FCRPS transmission system.

**Power Services.**—Provides for direct funding of additions, improvements, and replacements at existing Federal hydroelectric projects in the Northwest. It also provides for capital investments to implement environmental activities, and protect, mitigate, and enhance fish and wildlife affected by hydroelectric facilities on the Columbia River and its tributaries, in accordance with the Pacific Northwest Power Act. This activity provides for the planning, contractual acquisition and oversight of reliable, cost effective conservation.

**Capital Equipment/Capitalized Bond Premium.**—Provides for capital information technologies, office furniture and equipment, and software capital development in support of all BPA programs. It also provides for bond premiums incurred for refinancing of bonds.

**Total Capital Obligations.**—The 2026 capital obligations are estimated to be \$2,038.2 million.

**Contingencies.**—Although contingencies are not specifically funded, the need may arise to provide for purchase of power in low-water years; for repair and/or replacement of facilities affected by natural and man-made emergencies, including the resulting additional costs for contracting, construction, and operation and maintenance work; for unavoidable increased costs for the planned program due to necessary but unforeseen adjustments, including engineering and design changes, contractor and other claims and

## BONNEVILLE POWER ADMINISTRATION FUND—Continued

relocations; or for payment of a retrospective premium adjustment in excess nuclear property insurance.

**Financing.**—The Transmission Act provides for the use by BPA of all receipts, collections, and recoveries in cash from all sources, including the sale of bonds, to finance the annual budget programs of BPA. These receipts result primarily from the sale of power and transmission services. The Transmission Act also provides for authority to borrow from the U.S. Treasury at rates comparable to borrowings at open market rates for similar issues. BPA has \$17.70 billion of U.S. Treasury borrowing authority provided by the Transmission Act; the Pacific Northwest Power Act for energy conservation, renewable energy resources, capital fish facilities, and other purposes; the American Recovery and Reinvestment Act of 2009; Infrastructure Investment and Jobs Act of 2021, and other legislation. Section 40110 of the Infrastructure Investment and Jobs Act of 2021, Public Law 117–58, enacted on November 15, 2021, provided the Bonneville Administrator with \$10 billion in additional permanent borrowing authority "...to assist in financing acquisition and replacement of the Federal Columbia Power System and to implement the authority of the Administrator of the Bonneville Power Administration". Section 40110 specifies that the "obligation" of the \$10 billion in additional borrowing authority shall not exceed \$6 billion by fiscal year 2028. BPA is authorized by Congress to have outstanding at any time up to \$13.7 billion of bonds through fiscal year 2027. Beginning in 2023, an additional \$4 billion will become available to have outstanding for a total of \$17.7 billion. At the end of 2024, BPA had outstanding bonds (long-term and current liabilities) with the U.S. Treasury of \$5,960.7 million. At the end of 2024, BPA also had \$7,301.2 million of non-Federal debt outstanding, including Energy Northwest bonds. BPA will rely primarily on its U.S. Treasury borrowing authority to finance capital projects, but may also elect to use cash reserves generated by revenues from customers or seek third party financing sources when feasible to finance some of these investments.

In 2024, BPA made payments to the Treasury of \$792.3 million and also expects to make payments of \$1.0 billion in 2025 and \$943 million in 2026. The 2026 payment is expected to be distributed as follows: interest on bonds and appropriations (\$247 million), amortization (\$655 million), and other (\$42 million). BPA also received credits totaling approximately \$258 million applied against its Treasury payments in 2024 reflecting amounts diverted to fish mitigation efforts, but not allocable to power, in the Columbia and Snake River systems.

BPA, with input from its stakeholders, considers other strategies to sustain funding for its infrastructure investment requirements as well. BPA's Financial Plan defines strategies and policies for guiding how BPA will manage risk and variability of electricity markets and water years. It also describes how BPA will continue to manage to ensure it meets its Treasury repayment responsibilities.

**Direct Loans.**—During 2026, no new direct loan obligations may be made.

**Operating Results.**—Total revenues are forecast at approximately \$4.2 billion in 2026.

It should be noted that BPA's revenue forecasts are based on several critical assumptions about both the supply of and demand for Federal energy. During the operating year, deviation from the conditions assumed in a rate case may result in a variation in actual revenues of several hundred million dollars from the forecast.

Consistent with Administration policy, BPA will continue to fully recover, from the sale of electric power and transmission, funds sufficient to cover the full cost of Civil Service Retirement System and Post-Retirement Health Benefits for its employees. The entire cost of BPA and the power share of FCRPS U.S. Army Corps of Engineers and U.S. Bureau of Reclamation employees working under the Federal Employees Retirement System is fully recovered in wholesale electric power and transmission rates.

## Balance Sheet (in millions of dollars)

Identification code 089–4045–0–3–271	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	-78	305
Investments in U.S. securities:		
1102 Treasury securities, par .....	1,598	494
1106 Receivables, net .....		
1206 Non-Federal assets: Receivables, net .....	366	442
1601 Direct loans, gross .....		
1605 Accounts receivable from foreclosed property .....		
1699 Value of assets related to direct loans .....		
Other Federal assets:		
1801 Cash and other monetary assets .....	3	2
1802 Inventories and related properties .....	121	140
1803 Property, plant and equipment, net .....	8,357	9,078
1901 Other assets .....	12,276	12,111
1999 Total assets .....	22,643	22,572
<b>LIABILITIES:</b>		
Federal liabilities:		
2102 Interest payable .....	46	33
2103 Debt .....	5,859	6,021
Non-Federal liabilities:		
2201 Accounts payable .....	698	687
2203 Debt .....	5,094	6,569
2207 Other .....	10,946	9,262
2999 Total liabilities .....	22,643	22,572
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	22,643	22,572

## Object Classification (in millions of dollars)

Identification code 089–4045–0–3–271	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent .....	450	564	637
12.1 Civilian personnel benefits .....	203	255	287
21.0 Travel and transportation of persons .....	13	16	18
22.0 Transportation of things .....	1	1	1
23.2 Rental payments to others .....	32	40	45
23.3 Communications, utilities, and miscellaneous charges .....	13	16	18
25.1 Advisory and assistance services .....	8	10	11
25.2 Other services from non-Federal sources .....	2,805	3,516	3,969
25.5 Research and development contracts .....	2	4	4
26.0 Supplies and materials .....	45	56	64
31.0 Equipment .....	89	112	126
32.0 Land and structures .....	50	63	71
41.0 Grants, subsidies, and contributions .....	60	75	85
43.0 Interest and dividends .....	264	331	374
99.9 Total new obligations, unexpired accounts .....	4,035	5,059	5,710

## Employment Summary

Identification code 089–4045–0–3–271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,161	3,360	3,460

## DEPARTMENTAL ADMINISTRATION

## Federal Funds

## DEPARTMENTAL ADMINISTRATION

*For salaries and expenses of the Department of Energy necessary for departmental administration in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), \$275,504,000, to remain available until September 30, 2027, including the hire of passenger motor vehicles and official reception and representation expenses not to exceed \$30,000, plus such additional amounts as necessary to cover increases in the estimated amount of cost of work for others notwithstanding the provisions of the Anti-Deficiency Act (31 U.S.C. 1511 et seq.): Provided, That such increases in cost of work are offset by revenue increases of the same or greater amount: Provided further, That moneys received by the Department for miscellaneous revenues estimated to total \$100,578,000 in fiscal year 2026 may be retained and used for operating expenses within this account, as authorized by section 201 of Public Law 95–238, notwithstanding the provisions of 31 U.S.C.*



3302: Provided further, That the sum herein appropriated shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 2026 appropriation from the general fund estimated at not more than \$174,926,000.

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

### Program and Financing (in millions of dollars)

Identification code 089-0228-0-1-276	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Treasury Acct - Departmental Administration .....		385	276
0003 Office of the Secretary .....	8		
0004 Office of Congressional and Intergovernmental Affairs .....	6		
0005 Office of Public Affairs .....	7		
0006 General Counsel .....	36		
0008 Energy Justice and Equity .....	38		
0009 Chief Financial Officer .....	61		
0010 Chief Information Officer .....	16		
0011 Human Capital Management .....	46		
0013 Office of Policy .....	25		
0014 International Affairs .....	54		
0015 Office of Small and Disadvantaged Business Utilization .....	4		
0018 Management .....	66		
0020 Project Management Oversight and Assessment .....	15		
0035 Industrial Emissions and Technology Coordination .....	1		
0045 Strategic partnership projects .....	13		
0051 Departmental Administration, Infrastructure Investment and Jobs Act .....	13		
0799 Total direct obligations .....	409	385	276
0801 Departmental Administration (Reimbursable) .....	24	24	24
0900 Total new obligations, unexpired accounts .....	433	409	300
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	179	159	144
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	163		
1011 Unobligated balance transfer from other acct [072-1037] ....	20		
1011 Unobligated balance transfer from other acct [047-0616] ....	9	4	
1021 Recoveries of prior year unpaid obligations .....	4		
1070 Unobligated balance (total) .....	212	163	144
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	324	287	175
<b>Advance appropriations, discretionary:</b>			
1173 Advance appropriations transferred from other accounts [089-2297] .....	4		
1173 Advance appropriations transferred from other accounts [089-0319] .....	1		
1173 Advance appropriations transferred from other accounts [089-0318] .....	2		
1173 Advance appropriations transferred from other accounts [089-0321] .....	2		
1173 Advance appropriations transferred from other accounts [089-0213] .....	1		
1180 Advanced appropriation, discretionary (total) .....	10		
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	66	103	101
1701 Change in uncollected payments, Federal sources .....	-1		
1750 Spending auth from offsetting collections, disc (total) .....	65	103	101
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	9		
1801 Change in uncollected payments, Federal sources .....	-3		
1850 Spending auth from offsetting collections, mand (total) .....	6		
1900 Budget authority (total) .....	405	390	276
1930 Total budgetary resources available .....	617	553	420
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-25		
1941 Unexpired unobligated balance, end of year .....	159	144	120
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	158	186	91
3010 New obligations, unexpired accounts .....	433	409	300
3020 Outlays (gross) .....	-394	-504	-304
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	186	91	87
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-52	-48	-48
3070 Change in uncollected pymts, Fed sources, unexpired .....	4		

3090	Uncollected pymts, Fed sources, end of year .....	-48	-48	-48
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	106	138	43
3200	Obligated balance, end of year .....	138	43	39

### Budget authority and outlays, net:

<b>Discretionary:</b>				
4000	Budget authority, gross .....	399	390	276
<b>Outlays, gross:</b>				
4010	Outlays from new discretionary authority .....	215	318	232
4011	Outlays from discretionary balances .....	169	68	72
4020	Outlays, gross (total) .....	384	386	304
<b>Offsets against gross budget authority and outlays:</b>				
<b>Offsetting collections (collected) from:</b>				
4030	Federal sources .....	-31	-48	-48
4033	Non-Federal sources .....	-35	-55	-53
4040	Offsets against gross budget authority and outlays (total) ....	-66	-103	-101
<b>Additional offsets against gross budget authority only:</b>				
4050	Change in uncollected pymts, Fed sources, unexpired .....	1		
4060	Additional offsets against budget authority only (total) .....	1		
4070	Budget authority, net (discretionary) .....	334	287	175
4080	Outlays, net (discretionary) .....	318	283	203
<b>Mandatory:</b>				
4090	Budget authority, gross .....	6		
<b>Outlays, gross:</b>				
4101	Outlays from mandatory balances .....	10	118	
<b>Offsets against gross budget authority and outlays:</b>				
<b>Offsetting collections (collected) from:</b>				
4120	Federal sources .....	-9		
<b>Additional offsets against gross budget authority only:</b>				
4140	Change in uncollected pymts, Fed sources, unexpired .....	3		
4170	Outlays, net (mandatory) .....	1	118	
4180	Budget authority, net (total) .....	334	287	175
4190	Outlays, net (total) .....	319	401	203

The Departmental Administration (DA) appropriation funds several management and mission support functional organizations that have enterprise-wide responsibility for administration, accounting, budgeting, contract and project management, human resources management, congressional and intergovernmental engagement, energy policy, international coordination, information management, life-cycle asset management, technology commercialization, legal services, energy jobs, civil rights, equal employment opportunity, ombudsman services, small business advocacy, Arctic energy coordination, and public affairs.

The DA appropriation also budgets for Strategic Partnership Projects (SPP) expenses and offsetting collections and for Miscellaneous Revenues that offset the costs of the overall program of work. Additionally, the DA program of work operates by executing Defense Related Administrative Support (DRAS) funding appropriated within Other Defense Activities (ODA) to account for the support DA programs provide for the Defense portion of the Department of Energy.

### Object Classification (in millions of dollars)

Identification code 089-0228-0-1-276		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	139	139	120
11.3	Other than full-time permanent .....	10	10	6
11.5	Other personnel compensation .....	6	6	4
11.9	Total personnel compensation .....	155	155	130
12.1	Civilian personnel benefits .....	53	53	34
21.0	Travel and transportation of persons .....	6	4	3
23.3	Communications, utilities, and miscellaneous charges .....	9	7	4
25.1	Advisory and assistance services .....	73	61	20
25.2	Other services from non-Federal sources .....	15	12	10
25.3	Other goods and services from Federal sources .....	35	30	18
25.4	Operation and maintenance of facilities .....	57	57	57
25.7	Other Contractual Services .....	4	4	.....
26.0	Other Services .....	1	1	.....
31.0	Equipment .....	1	1	.....
99.0	Direct obligations .....	409	385	276
99.0	Reimbursable obligations .....	24	24	24
99.9	Total new obligations, unexpired accounts .....	433	409	300

DEPARTMENTAL ADMINISTRATION—Continued  
**Employment Summary**

Identification code 089-0228-0-1-276	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,096	1,096	900

**OFFICE OF THE INSPECTOR GENERAL**

*For expenses necessary for the Office of the Inspector General in carrying out the provisions of the Inspector General Act of 1978, \$90,000,000, to remain available until September 30, 2027.*

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

**Program and Financing** (in millions of dollars)

Identification code 089-0236-0-1-276	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of the Inspector General .....	85	92	113
0002 Inspector General, Infrastructure Investment and Jobs Act .....	6	4	5
0050 Inflation Reduction Act .....	12	5	5
0799 Total direct obligations .....	103	101	123
0801 Reimbursable program activity .....	3	3	3
0900 Total new obligations, unexpired accounts .....	106	104	126
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	68	161	145
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	48		
1011 Unobligated balance transfer from other acct [089-0208] ....	17		
1011 Unobligated balance transfer from other acct [089-0213] ....	3		
1011 Unobligated balance transfer from other acct [089-0318] ....	9		
1011 Unobligated balance transfer from other acct [089-0319] ....	2		
1011 Unobligated balance transfer from other acct [089-0321] ....	23		
1011 Unobligated balance transfer from other acct [089-0322] ....	6		
1011 Unobligated balance transfer from other acct [089-2297] ....	21		
1011 Unobligated balance transfer from other acct [089-2300] ....	2		
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	157	161	145
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	86	86	90
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts			
[089-0319] .....	2		
1173 Advance appropriations transferred from other accounts			
[089-0213] .....	3		
1173 Advance appropriations transferred from other accounts			
[089-0318] .....	3		
1173 Advance appropriations transferred from other accounts			
[089-0321] .....	4		
1173 Advance appropriations transferred from other accounts			
[089-2297] .....	9		
1180 Advanced appropriation, discretionary (total) .....	21		
Spending authority from offsetting collections, discretionary:			
Collected .....	3	2	2
1900 Budget authority (total) .....	110	88	92
1930 Total budgetary resources available .....	267	249	237
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	161	145	111
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	25	35	41
3010 New obligations, unexpired accounts .....	106	104	126
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-90	-98	-127
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	35	41	40
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-2
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	23	33	39
3200 Obligated balance, end of year .....	33	39	38

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	110	88	92
Outlays, gross:			
4010 Outlays from new discretionary authority .....	46	75	78
4011 Outlays from discretionary balances .....	43	21	47
4020 Outlays, gross (total) .....	89	96	125
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-2	-2
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	2	2
4180 Budget authority, net (total) .....	107	86	90
4190 Outlays, net (total) .....	87	96	125

The Office of Inspector General (OIG) conducts independent oversight of the Department of Energy's numerous programs and operations to include the National Nuclear Security Administration and the Federal Energy Regulatory Commission. The OIG conducts audits, inspections, and investigations that help identify and support recommendations for corrective actions to address management and administrative deficiencies, which create conditions for existing or potential instances of fraud, waste, abuse or violations of law. The OIG Audit function conducts financial, technology, cybersecurity, and performance audits of programs and operations, as well as audits of the cost incurred under the Department's management and operating contracts. The Investigative function focuses on the detection and investigation of improper and illegal activities involving programs, personnel, and operations. Both the Audit and Investigative functions are supported by robust management and counsel organizations. The OIG further employs data analytics to support its oversight responsibilities through the use of authoritative, transactional data sourced from across the Department's programs and operations, thereby enabling a deeper understanding of the Department's systemic and specific risks. This deeper dive into data and the subsequent analysis supports the OIG's ability to identify and prioritize high-risk anomalies for resolution. OIG oversight activities identify, deter, and support the Department to prevent fraud, waste and abuse, as well as make Departmental programs safer and more secure. Through its efforts, the OIG identifies and reports to the Department (for further action) opportunities for cost savings, programs not meeting established performance expectations, and additional proposed operational efficiencies. OIG efforts further result in the recovery of monies to the Department and the Treasury stemming from civil and criminal prosecutions.

**Object Classification** (in millions of dollars)

Identification code 089-0236-0-1-276	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	41	49	50
11.5 Other personnel compensation .....	3	4	5
11.9 Total personnel compensation .....	44	53	55
12.1 Civilian personnel benefits .....	19	21	23
21.0 Travel and transportation of persons .....	2	1	1
25.1 Advisory and assistance services .....	25	8	25
25.2 Other services from non-Federal sources .....	2	2	2
25.3 Other goods and services from Federal sources .....	9	14	15
31.0 Equipment .....	2	2	2
99.0 Direct obligations .....	103	101	123
99.0 Reimbursable obligations .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	106	104	126

**Employment Summary**

Identification code 089-0236-0-1-276	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	300	300	300

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 089-4563-0-4-276	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0802 Project management and career development program .....	2	2	2
0810 Supplies .....	1	2	2
0812 Copying Services .....	1	4	4
0813 Printing and graphics .....	5	5	5
0814 Building Occupancy (Rent, Operations & Maintenance) .....	110	119	119
0815 Corporate Business Systems .....	52	56	56
0816 Mail and Transportation Services .....	4	5	5
0817 Financial Statement Audits .....	11	12	12
0818 Procurement Management .....	6	14	14
0820 Telecommunication .....	42	42	42
0821 Overseas Presence .....	16	18	18
0822 Interagency Transfers .....	8	9	9
0823 Health Services .....	2	2	2
0825 Corporate Training Services .....	4	3	3
0826 A-123 / Internal Controls .....	1	2	2
0827 Pension Studies .....	1	1	1
0900 Total new obligations, unexpired accounts .....	266	296	296
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	94	95	94
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	100	95	94
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	261	295	295
1930 Total budgetary resources available .....	361	390	389
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	95	94	93
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	128	139	13
3010 New obligations, unexpired accounts .....	266	296	296
3020 Outlays (gross) .....	-249	-422	-295
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3050 Unpaid obligations, end of year .....	139	13	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	128	139	13
3200 Obligated balance, end of year .....	139	13	14
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	261	295	295
Outlays, gross:			
4010 Outlays from new discretionary authority .....	75	283	283
4011 Outlays from discretionary balances .....	174	139	12
4020 Outlays, gross (total) .....	249	422	295
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-261	-295	-295
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-12	127	

The Department's Working Capital Fund (WCF) provides the following shared services: rent and building operations, telecommunications, cybersecurity, including the Standard Accounting and Reporting System, Strategic Integrated Procurement Enterprise System, payment processing, payroll and personnel processing, administrative services, training and health services, overseas representation, interagency transfers, procurement management, audits, and internal controls for financial reporting. The WCF improves the Department's overall operational efficiency.

## Object Classification (in millions of dollars)

Identification code 089-4563-0-4-276	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	14	15	15
11.5 Other personnel compensation .....	1	1	1
11.8 Special personal services payments .....	2	2	2
11.9 Total personnel compensation .....	17	18	18

12.1 Civilian personnel benefits .....	9	10	10
21.0 Travel and transportation of persons .....	1	1	1
22.0 Transportation of things .....	2	3	3
23.1 Rental payments to GSA .....	14		
23.3 Communications, utilities, and miscellaneous charges .....		16	16
24.0 Printing and reproduction .....	3	4	4
25.1 Advisory and assistance services .....	44	49	49
25.2 Other services from non-Federal sources .....	7	8	8
25.3 Other goods and services from Federal sources .....	70	78	78
25.4 Operation and maintenance of facilities .....	56	63	63
25.6 Medical care .....	1	1	1
26.0 Supplies and materials .....		1	1
31.0 Equipment .....		1	1
32.0 Land and structures .....	39	43	43
99.0 Reimbursable obligations .....	263	296	296
99.5 Adjustment for rounding .....	3		
99.9 Total new obligations, unexpired accounts .....	266	296	296

## Employment Summary

Identification code 089-4563-0-4-276	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	94	117	117

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
089-089400 Fees and Recoveries, Federal Energy Regulatory Commission .....	21	9	9
089-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....		4	4
089-223400 Sale of Strategic Petroleum Reserve Oil .....	98		100
089-224500 Sale and Transmission of Electric Energy, Falcon Dam .....	1	1	1
089-224700 Sale and Transmission of Electric Energy, Southwestern Power Administration .....		17	10
089-224800 Sale and Transmission of Electric Energy, Southeastern Power Administration .....	165	155	174
089-224900 Sale of Power and Other Utilities, not Otherwise Classified .....	15		
089-267910 Title 17 Innovative Technology Loan Guarantees, Negative Subsidies .....	6	61	66
089-279530 DOE ATM Direct Loans Downward Reestimate Account .....	162	128	
089-279730 DOE Loan Guarantees Downward Reestimate Account ....	171	168	
089-288900 Repayments on Miscellaneous Recoverable Costs, not Otherwise Classified .....	52	37	42
089-309900 Miscellaneous Recoveries and Refunds, Not Otherwise Classified .....	6	35	35
089-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	77	14	14
General Fund Offsetting receipts from the public .....	774	629	455
Intragovernmental payments:			
089-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	5		
General Fund Intragovernmental payments .....	5		

## GENERAL PROVISIONS—DEPARTMENT OF ENERGY

(INCLUDING TRANSFERS OF FUNDS)

SEC. 301. (a) No appropriation, funds, or authority made available by this title for the Department of Energy shall be used to initiate or resume any program, project, or activity or to prepare or initiate Requests For Proposals or similar arrangements (including Requests for Quotations, Requests for Information, and Funding Opportunity Announcements) for a program, project, or activity if the program, project, or activity has not been funded by Congress.

(b)(1) Unless the Secretary of Energy notifies the Committees on Appropriations of both Houses of Congress at least 3 full business days in advance, none of the funds made available in this title may be used to—

(A) make a grant allocation or discretionary grant award totaling \$1,000,000 or more;

(B) make a discretionary contract award or Other Transaction Agreement totaling \$1,000,000 or more, including a contract covered by the Federal Acquisition Regulation;

(C) issue a letter of intent to make an allocation, award, or Agreement in excess of the limits in subparagraph (A) or (B); or

(D) announce publicly the intention to make an allocation, award, or Agreement in excess of the limits in subparagraph (A) or (B).

(2) The Secretary of Energy shall submit to the Committees on Appropriations of both Houses of Congress within 15 days of the conclusion of each quarter a report detailing each grant allocation or discretionary grant award totaling less than \$1,000,000 provided during the previous quarter.

(3) The notification required by paragraph (1) and the report required by paragraph (2) shall include the recipient of the award, the amount of the award, the fiscal year for which the funds for the award were appropriated, the account and program, project, or activity from which the funds are being drawn, the title of the award, and a brief description of the activity for which the award is made.

(c) The Department of Energy may not, with respect to any program, project, or activity that uses budget authority made available in this title under the heading "Department of Energy—Energy Programs", enter into a multiyear contract, award a multiyear grant, or enter into a multiyear cooperative agreement unless—

(1) the contract, grant, or cooperative agreement is funded for the full period of performance as anticipated at the time of award; or

(2) the contract, grant, or cooperative agreement includes a clause conditioning the Federal Government's obligation on the availability of future year budget authority and the Secretary notifies the Committees on Appropriations of both Houses of Congress at least 3 days in advance.

(d) Except as provided in subsections (e), (f), and (g), the amounts made available by this title shall be expended as authorized by law for the programs, projects, and activities specified in the "Final Bill" column in the "Department of Energy" table included under the heading "Title III—Department of Energy" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act).

(e) The amounts made available by this title may be reprogrammed for any program, project, or activity, and the Department shall notify the Committees on Appropriations of both Houses of Congress at least 30 days prior to the use of any proposed reprogramming that would cause any program, project, or activity funding level to increase or decrease by more than \$5,000,000 or 10 percent, whichever is less, during the time period covered by this Act.

(f) None of the funds provided in this title shall be available for obligation or expenditure through a reprogramming of funds that—

(1) creates, initiates, or eliminates a program, project, or activity;

(2) increases funds or personnel for any program, project, or activity for which funds are denied or restricted by this Act; or

(3) reduces funds that are directed to be used for a specific program, project, or activity by this Act.

(g)(1) The Secretary of Energy may waive any requirement or restriction in this section that applies to the use of funds made available for the Department of Energy if compliance with such requirement or restriction would pose a substantial risk to human health, the environment, welfare, or national security.

(2) The Secretary of Energy shall notify the Committees on Appropriations of both Houses of Congress of any waiver under paragraph (1) as soon as practicable, but not later than 3 days after the date of the activity to which a requirement or restriction would otherwise have applied. Such notice shall include an explanation of the substantial risk under paragraph (1) that permitted such waiver.

(h) The unexpended balances of prior appropriations provided for activities in this Act may be available to the same appropriation accounts for such activities established pursuant to this title. Available balances may be merged with funds in the applicable established accounts and thereafter may be accounted for as one fund for the same time period as originally enacted.

SEC. 302. None of the funds made available in this title shall be used for the construction of facilities classified as high-hazard nuclear facilities under 10 CFR Part 830 unless independent oversight is conducted by the Office of Enterprise Assessments to ensure the project is in compliance with nuclear safety requirements.

SEC. 303. None of the funds made available in this title may be used to approve critical decision-2 or critical decision-3 under Department of Energy Order 413.3B, or any successive departmental guidance, for construction projects where the total project cost exceeds \$100,000,000, until a separate independent cost estimate has been developed for the project for that critical decision.

SEC. 304. None of the funds made available in this title may be used to support a grant allocation award, discretionary grant award, or cooperative agreement that exceeds \$100,000,000 in Federal funding unless the project is carried out through internal independent project management procedures.

SEC. 305. No funds shall be transferred directly from "Department of Energy—Power Marketing Administration—Colorado River Basins Power Marketing Fund, Western Area Power Administration" to the general fund of the Treasury in the current fiscal year.

SEC. 306. Title III of division B of Public Law 112-74 is amended by striking section 304.

SEC. 307. Title VI of Public Law 95-619 is amended by striking Part 3.

SEC. 308. Of the funds appropriated to the Department of Energy by the Infrastructure Investment and Jobs Act (the Act; Public Law 117-58), the following are hereby permanently cancelled from the following accounts and programs in the specified amounts:

(1) \$1,588,655,377 from unobligated balances made available for fiscal years 2022 through 2026 in the "Electricity" account provided for Preventing Outages and Enhancing the Resilience of the Electric Grid, as authorized under section 40101 of division D of such Act.

(2) \$986,464,360 from unobligated balances made available for fiscal years 2022 through 2026 in the "Office of Clean Energy Demonstrations" account provided for grants for the Program Upgrading Our Electric Grid and Ensuring Reliability and Resiliency, as authorized under section 40103(b) of division D of such Act.

(3) \$473,653,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Office of Clean Energy Demonstrations" account provided for the Energy Improvement in Rural and Remote Areas Program, as authorized under section 40103(c) of division D of such Act.

(4) \$41,143,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Electricity" account provided for the Transmission Facilitation Program, as authorized under section 40106 of division D of such Act.

(5) \$667,730,525 from unobligated balances made available for fiscal years 2022 through 2026 in the "Electricity" account provided for the Smart Grid Investment Matching Program, as authorized under section 40107 of division D of such Act.

(6) \$47,148,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the State Energy Program, as authorized under section 40109 of division D of such Act.

(7) \$166,171,162 from unobligated balances made available for fiscal years 2022 through 2026 in the "Cybersecurity, Energy Security, and Emergency Response" account provided for the Rural and Municipal Utility Advanced Cybersecurity Grant and Technical Assistance Program, as authorized under section 40124 of division D of such Act.

(8) \$107,446,314 from unobligated balances made available for fiscal years 2022 through 2026 in the "Cybersecurity, Energy Security, and Emergency Response" account provided for the Cybersecurity For the Energy Sector Research, Development, and Demonstration Program, as authorized under section 40125(b) of division D of such Act.

(9) \$19,450,000 from unobligated balances in the "Electricity" account provided to carry out an advanced energy security program to secure energy networks, as authorized under section 40125(d) of division D of such Act.

(10) \$633,042,559 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for Battery Manufacturing and Recycling Grants, as authorized under section 40207(c) of division D of such Act.

(11) \$694,270 from unobligated balances available in the "Energy Efficiency and Renewable Energy" account provided for the Lithium-Ion Battery Recycling Prize Competition, as authorized under section 40207(e) of division D of such Act.

(12) \$36,620,326 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided to carry out activities authorized under section 40207(f) of division D of such Act.

(13) \$72,298,954 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Electric Drive Vehicle Battery Recycling and Second-Life Applications Program, as authorized under subsection (k) of section 641 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17231), as amended by section 40208(1) of division D of the Act.

(14) \$277,702,772 from unobligated balances made available for fiscal years 2022 through 2026 in the "Fossil Energy and Carbon Management" account provided for the Carbon Utilization Program, as authorized under section 40302 of division D of such Act.

(15) \$68,640,068 from unobligated balances made available for fiscal years 2022 through 2026 in the "Fossil Energy and Carbon Management" account provided for the Front-End Engineering and Design, Carbon Capture Technology

Program, as authorized under section 962 of the Energy Policy Act of 2005 (42 U.S.C. 16292), as amended by section 40303 of division D of the Act.

(16) \$2,084,700,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Carbon Dioxide Transportation Infrastructure Finance and Innovation Program Account" provided for the Carbon Dioxide Transportation Infrastructure Finance and Innovation Program, as authorized by subtitle J of title IX of the Energy Policy Act of 2005 (42 U.S.C. 16181 et seq.), as amended by section 40304 of division D of the Act.

(17) \$1,163,735,574 from unobligated balances made available for fiscal years 2022 through 2026 in the "Fossil Energy and Carbon Management" account provided for Carbon Storage Validation and Testing, as authorized under section 963 of the Energy Policy Act of 2005 (42 U.S.C. 16293), as amended by section 40305 of division D of the Act.

(18) \$2,002,474,357 from unobligated balances made available for fiscal years 2022 through 2026 in the "Fossil Energy and Carbon Management" account provided for Regional Direct Air Capture Hubs, as authorized under section 969D of the Energy Policy Act of 2005 (42 U.S.C. 16298d), as amended by section 40308 of division D of the Act.

(19) \$92,000,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Office of Clean Energy Demonstrations" account provided for Regional Clean Hydrogen Hubs, as authorized under section 813 of the Energy Policy Act of 2005 (42 U.S.C. 16151 et seq.), as amended by section 40314 of division D of the Act.

(20) \$184,198,304 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for the Clean Hydrogen Technology Recycling Research, Development, and Demonstration Program, as authorized under section 815 of the Energy Policy Act of 2005 (42 U.S.C. 16151 et seq.), as amended by section 40314 of division D of the Act.

(21) \$350,084,449 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for activities for the Clean Hydrogen Electrolysis Program, as authorized under section 816 of the Energy Policy Act of 2005 (42 U.S.C. 16151 et seq.), as amended by section 40314 of division D of the Act.

(22) \$981,479,556 from unobligated balances made available for fiscal year 2026 in the "Nuclear Energy" account provided for the Civil Nuclear Credit Program, as authorized under section 40323 of division D of such Act.

(23) \$69,617,632 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities under section 242 of the Energy Policy Act of 2005 (42 U.S.C. 15881), as amended by section 40331 of division D of the Act.

(24) \$1,097,435 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities under section 243 of the Energy Policy Act of 2005 (42 U.S.C. 15882), as amended by section 40332 of division D of the Act.

(25) \$52,628,890 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for activities for Hydroelectric Incentives, as authorized under section 247 of the Energy Policy Act of 2005 (Public Law 109–58; 119 Stat. 674), as amended by section 40333 of division D of the Act.

(26) \$964,421 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for activities for the Pumped Storage Hydro-power Wind and Solar Integration and System Reliability Initiative, as authorized under section 3201 of the Energy Policy Act of 2020 (42 U.S.C. 17232), as amended by section 40334 of division D of the Act.

(27) \$9,500,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Office of Clean Energy Demonstrations" account provided for the Clean Energy Demonstration Program on Current and Former Mine Land, as authorized under section 40342 of division D of such Act.

(28) \$10,691,071 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Energy Auditor Training Grant Program, as authorized under section 40503 of division D of such Act.

(29) \$54,462,256 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for grants for implementing of updated building energy codes, as authorized under section 309 of the Energy Conservation and Production Act (42 U.S.C. 6831 et seq.), as amended by section 40511(a) of division D of the Act.

(30) \$670,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for Building, Training, and Assessment Centers, as authorized under section 40512 of division D of such Act.

(31) \$1,205,411 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for Career Skills Training, as authorized under section 40513 of division D of such Act.

(32) \$36,519,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for Industrial Research and Assessment Centers, as authorized under section 40521(b) of division D of such Act.

(33) \$233,901,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for Industrial Research and Assessment Center Implementation Grants, as authorized under section 457(i) of the Energy Independence and Security Act of 2007 (42 U.S.C. 17111 et seq.), as amended by section 40521(b) of division D of the Act.

(34) \$4,533,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Manufacturing Leadership program, as authorized under section 40534 of division D of such Act.

(35) \$195,807,333 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for Grants for Energy Efficiency Improvements and Renewable Improvements at Public School Facilities, as authorized under section 40541 of division D of such Act.

(36) \$1,146,529 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Energy Efficiency Materials Pilot Program, as authorized under section 40542 of division D of such Act.

(37) \$138,040,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities for the Weatherization Assistance Program, as authorized under part A of title IV of the Energy Conservation and Production Act (42 U.S.C. 6861 et seq.).

(38) \$91,850,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities for the Energy Efficiency and Conservation Block Grant Program, as authorized under section 542(a) of the Energy Independence and Security Act of 2007 (42 U.S.C. 17152(a)).

(39) \$8,407,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for Extended Product System Rebates, as authorized under section 1005 of the Energy Act of 2020 (42 U.S.C. 6311 note; Public Law 116–260).

(40) \$8,877,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for Energy Efficient Transformer Rebates, as authorized under section 1006 of the Energy Act of 2020 (42 U.S.C. 6317 note; Public Law 116–260).

(41) \$116,385,099 from unobligated balances in the "Office of Clean Energy Demonstrations" account provided to carry out the Energy Storage Demonstration Projects Pilot Grant Program, as authorized under section 3201(c) of the Energy Act of 2020 (42 U.S.C. 17232(c)).

(42) \$36,398,247 from unobligated balances in the "Office of Clean Energy Demonstrations" account provided to carry out the Long-Duration Demonstration Initiative and Joint Program, as authorized under section 3201(d) of the Energy Act of 2020 (42 U.S.C. 17232(d)).

(43) \$573,319,000 from unobligated balances in the "Office of Clean Energy Demonstrations" account provided to carry out the Carbon Capture Large-Scale Pilot Projects, as authorized under section 962(b)(2)(B) of the Energy Policy Act of 2005 (42 U.S.C. 16292(b)(2)(B)).

(44) \$1,400,655,719 from unobligated balances in the "Office of Clean Energy Demonstrations" account provided for the Carbon Capture Demonstration Projects Program, as authorized under section 962(b)(2)(C) of the Energy Policy Act of 2005 (42 U.S.C. 16292(b)(2)(C)).

(45) \$6,630,000 from unobligated balances in the "Fossil Energy and Carbon Management" account provided for Precommercial Direct Air Capture Technologies Prize Competitions, as authorized under section 969D(e)(2)(A) of the Energy Policy Act of 2005 (42 U.S.C. 16298d(e)(2)(A)).

(46) \$66,705,000 from unobligated balances in the "Fossil Energy and Carbon Management" account provided for Commercial Direct Air Capture Technologies Prize Competitions, as authorized under section 969D(e)(2)(B) of the Energy Policy Act of 2005 (42 U.S.C. 16298d(e)(2)(B)).

(47) \$5,989,570 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities as authorized under section 634 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17213).

(48) \$5,946,822 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities as authorized under section 635 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17214).

(49) \$2,186,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities for the National

Marine Energy Centers, as authorized under section 636 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17215).

(50) \$19,551,040 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities authorized under section 615(d) of the Energy Independence and Security Act of 2007 (42 U.S.C. 17194(d)).

(51) \$14,484,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities for the Wind Energy Technology Program, as authorized under section 3003(b)(2) of the Energy Act of 2020 (42 U.S.C. 16237(b)(2)).

(52) \$24,775,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Wind Energy Technology Recycling Research, Development, and Demonstration Program, as authorized under section 3003(b)(4) of the Energy Act of 2020 (42 U.S.C. 16237(b)(4)).

(53) \$2,868,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities authorized under section 3004(b)(2) of the Energy Act of 2020 (42 U.S.C. 16238(b)(2)).

(54) \$3,169,027 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities authorized under section 3004(b)(3) of the Energy Act of 2020 (42 U.S.C. 16238(b)(3)).

(55) \$1,565,197 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Solar Energy Technology Recycling Research, Development, and Demonstration Program, as authorized under section 3004(b)(4) of the Energy Act of 2020 (42 U.S.C. 16238(b)(4)).

(56) \$1,000,000 from unobligated balances in the "Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration" account provided for the purchase of power and transmission services, as authorized under division J of such Act.

SEC. .

SEC. .

SEC. 309. (a) None of the funds made available by this Act may be used by the Secretary of Energy to award any grant, contract, cooperative agreement, or loan of \$10,000,000 or greater to an entity of concern as defined in section 10114 of division B of Public Law 117–167.

(b) The Secretary shall implement the requirements under subsection (a) using a risk-based approach and analytical tools to aggregate, link, analyze, and maintain information reported by an entity seeking or receiving such funds made available by this Act.

(c) This section shall be applied in a manner consistent with the obligations of the United States under applicable international agreements.

(d) The Secretary shall have the authority to require the submission to the agency, by an entity seeking or receiving such funds made available by this Act, documentation necessary to implement the requirements under subsection (a).

(e) Chapter 35 of title 44, United States Code (commonly known as the "Paperwork Reduction Act"), shall not apply to the implementation of the requirements under this section.

(f) The Secretary and other Federal agencies shall coordinate to share relevant information necessary to implement the requirements under subsection (a).

SEC. 310. (a) Subject to subsection (b), none of the funds made available to the Department of Energy in this or any other Act, including prior Acts and Acts other than appropriations Acts, may be used to pay the salaries and expenses of any contractor detailed to a Congressional Committee or Member Office or to the Executive Branch for longer than a 24-month period, to perform a scope of work, or participate in any matter, with the intent to influence decisions or determinations regarding a Department of Energy National Laboratory, or participate in any matter that may have a direct and predictable effect on the contractor's employer or personal financial interest: Provided, That with respect to contractors detailed to a Congressional Committee or Member Office or to the Executive Branch as of the date of enactment of this Act, the initial 24-month period described in this subsection shall be deemed to have begun on the later of the date on which such contractor was detailed or the date that is 12 months before the date of enactment of this Act.

(b) For the purposes of this section, the term "contractor" is defined to mean any contracted employee of a Department of Energy National Laboratory, as defined by section 2 (3) of the Energy Policy Act of 2005 (42 U.S.C. 15801).

## TITLE V—GENERAL PROVISIONS

SEC. 501. None of the funds appropriated by this Act may be used in any way, directly or indirectly, to influence congressional action on any legislation or appropriation matters pending before Congress, other than to communicate to Members of Congress as described in 18 U.S.C. 1913.

SEC. 502. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

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

# DEPARTMENT OF HEALTH AND HUMAN SERVICES

## ADMINISTRATION FOR A HEALTHY AMERICA

### Federal Funds

#### PRIMARY CARE

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for necessary expenses to carry out, to the extent not otherwise provided, titles II, III, IV, XII, XVII, and XXI of the Public Health Service Act (PHS Act) with respect to primary healthcare, health systems, rural health, injury prevention and control, minority health, disease prevention, and health promotion; sections 711 and 1820 of the Social Security Act, notwithstanding subsection (j) of such section 1820; section 427(a) of the Federal Coal Mine Health and Safety Act of 1969; the Stem Cell Therapeutic and Research Act of 2005; the Native Hawaiian Health Care Act of 1988; and the Office of National Drug Control Policy Reauthorization Act of 1998, as amended, \$2,862,163,000: Provided, That of the amounts made available under this heading—

(1) no more than \$1,000,000 shall be available until expended for carrying out the provisions of section 224(o) of the PHS Act;

(2) no more than \$120,000,000 shall be available until expended for carrying out subsections (g) through (n) and (q) of section 224 of the PHS Act, and for expenses incurred by HHS pertaining to administrative claims made under such law;

(3) \$145,000,000 shall be for the Rural Communities Opioids Response Program;

(4) \$12,700,000 shall be available through September 30, 2028 to support the Rural Residency Development Program;

(5) \$42,050,000 shall be for expenses necessary for the Office for the Advancement of Telehealth, including for grants, contracts, and cooperative agreements for the advancement of telehealth activities;

(6) \$14,000,000 shall be available until expended for anti-doping activities authorized in the Office of National Drug Control Policy Reauthorization Act of 1998, as amended; and

(7) \$3,700,000 shall be available until expended for the United States membership dues to the World Anti-Doping Agency.

#### Program and Financing (in millions of dollars)

Identification code 075–0395–2–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....			2,862
Credit program obligations:			
0702 Loan guarantee subsidy .....			1
0900 Total new obligations, unexpired accounts .....			2,863
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			2,862
1930 Total budgetary resources available .....			2,862
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			2,863
3020 Outlays (gross) .....			-1,288
3050 Unpaid obligations, end of year .....			1,575
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			1,575
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			2,862
Outlays, gross:			
4010 Outlays from new discretionary authority .....			1,288
4180 Budget authority, net (total) .....			2,862
4190 Outlays, net (total) .....			1,288

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

Identification code 075–0395–2–1–551	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215003 AHA Facilities Renovation Loans .....			72
215999 Total loan guarantee levels .....			72
Guaranteed loan subsidy (in percent):			
232003 AHA Facilities Renovation Loans .....			2.51
232999 Weighted average subsidy rate .....			0.00
Guaranteed loan subsidy budget authority:			
233003 AHA Facilities Renovation Loans .....			2
233999 Total subsidy budget authority .....			2

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), Centers for Disease Control and Prevention (CDC), and the National Institutes of Health (NIH) into a new unified entity to improve coordination of health resources for Americans. This account supports the Health Center Program; free clinics; activities related to cell transplantation, cord blood, and Hansens Disease; rural health programs; disease prevention and health promotion; injury prevention and control; telehealth; and anti-doping activities.

#### Object Classification (in millions of dollars)

Identification code 075–0395–2–1–551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....			26
11.7 Military personnel .....			6
11.9 Total personnel compensation .....			32
12.1 Civilian personnel benefits .....			9
12.2 Military personnel benefits .....			1
41.0 Grants, subsidies, and contributions .....			2,821
99.9 Total new obligations, unexpired accounts .....			2,863

#### Employment Summary

Identification code 075–0395–2–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			200
1101 Direct military average strength employment .....			35

#### PRIMARY CARE

(Legislative proposal, subject to PAYGO)

#### Program and Financing (in millions of dollars)

Identification code 075–0395–4–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0006 Primary Care mandatory .....			4,260
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			4,260
1930 Total budgetary resources available .....			4,260
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			4,260
3020 Outlays (gross) .....			-1,917
3050 Unpaid obligations, end of year .....			2,343
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			2,343

PRIMARY CARE—Continued  
Program and Financing—Continued

Identification code 075–0395–4–1–551	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			4,260
Outlays, gross:			
4100 Outlays from new mandatory authority .....			1,917
4180 Budget authority, net (total) .....			4,260
4190 Outlays, net (total) .....			1,917

Funding supports the Health Center Program.

## Object Classification (in millions of dollars)

Identification code 075–0395–4–1–551	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....			31
11.7 Military personnel .....			5
11.9 Total personnel compensation .....			36
12.1 Civilian personnel benefits .....			11
41.0 Grants, subsidies, and contributions .....			4,213
99.9 Total new obligations, unexpired accounts .....			4,260

## Employment Summary

Identification code 075–0395–4–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			219
1101 Direct military average strength employment .....			28

HEALTH CENTER GUARANTEED LOAN FINANCING ACCOUNT, AHA  
(Legislative proposal, not subject to PAYGO)

## Status of Guaranteed Loans (in millions of dollars)

Identification code 075–4431–2–3–551	2024 actual	2025 est.	2026 est.
<b>Position with respect to appropriations act limitation on commitments:</b>			
2111 Guaranteed loan commitments from current-year authority .....			
2121 Limitation available from carry-forward .....			732
2143 Uncommitted limitation carried forward [P.L. xx] (-) .....			-660
2150 Total guaranteed loan commitments .....			72
2199 Guaranteed amount of guaranteed loan commitments .....			58
<b>Cumulative balance of guaranteed loans outstanding:</b>			
2210 Outstanding, start of year .....			
2231 Disbursements of new guaranteed loans .....			72
2251 Repayments and prepayments .....			-10
2263 Adjustments: Terminations for default that result in claim payments .....			
2290 Outstanding, end of year .....			62
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....			50

Public Law 104–299, Public Law 104–208, and Public Law 115–141 authorize Health Resources and Services Administration (HRSA) to guarantee up to \$1 billion in private loans to health centers for the costs of developing and operating managed care networks or plans and for the construction, renovation, and modernization of medical facilities. The program account for this activity is displayed in the Primary Care account (075–0395) as a line in the program and financing schedule. This program had been administered by HRSA. In 2026 HRSA will be reorganized into the Agency for a Healthy America to improve coordination of health resources for Americans.

POLICY, RESEARCH, AND OVERSIGHT  
(Legislative proposal, not subject to PAYGO)

(INCLUDING TRANSFER OF FUNDS)

Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out, in addition to amounts otherwise available, titles I, II, III, V, XI, XV, XVII, XIX, and XXI of the Public Health Service Act (PHS Act), including with respect to initiatives in health policy, health information, education, and promotion, and the prevention of serious injury and chronic disease, and, in addition to amounts otherwise available, for program support and cross-cutting activities that supplement activities funded under other headings of the Administration for a Healthy America, including activities of the Surgeon General and regional health operations, \$516,522,000; together with \$4,885,000 from amounts available under section 241 of the PHS Act to carry out evaluations of activities carried out by the Surgeon General and regional health offices: Provided, That, in addition, fees may be collected for the costs of publications, data, data tabulations, and data analysis completed under title V of the PHS Act and provided to a public or private entity upon request, which shall be credited to this appropriation and shall remain available until expended for such purposes: Provided further, That in addition to amounts provided herein, \$30,428,000 shall be available under section 241 of the PHS Act to supplement funds available to carry out national surveys on drug abuse and mental health, to collect and analyze program data, and to conduct public awareness and technical assistance activities: Provided further, That of the amounts made available under this heading, up to \$260,000,000 may be transferred to other accounts of the Administration for a Healthy America for carrying out the authorized purposes of the Administration.

## Program and Financing (in millions of dollars)

Identification code 075–0381–2–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 Policy, Research and Oversight .....			517
0801 Reimbursable program activity .....			37
0900 Total new obligations, unexpired accounts .....			554
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			517
Spending authority from offsetting collections, discretionary:			
1700 PHS Eval .....			35
1700 Mental and Behavioral Health Data User Fees .....			2
1750 Spending auth from offsetting collections, disc (total) .....			37
1900 Budget authority (total) .....			554
1930 Total budgetary resources available .....			554
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			554
3020 Outlays (gross) .....			-171
3050 Unpaid obligations, end of year .....			383
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			383
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			554
Outlays, gross:			
4010 Outlays from new discretionary authority .....			171
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....			-35
4033 Non-Federal sources .....			-2
4040 Offsets against gross budget authority and outlays (total) ....			-37
4070 Budget authority, net (discretionary) .....			517
4080 Outlays, net (discretionary) .....			134
4180 Budget authority, net (total) .....			517
4190 Outlays, net (total) .....			134

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), Centers for Disease Control and Prevention (CDC), and the



National Institutes of Health (NIH) into a new, unified entity. This centralization will improve coordination of health resources for Americans and will focus on areas including Primary Care, Maternal and Child Health, Mental and Behavioral Health, Environmental Health, HIV/AIDS, and Health Workforce development. This account supports health policy, data, research, and oversight initiatives, including program support and cross-cutting activities to supplement other activities within the Administration for a Healthy America.

**Object Classification** (in millions of dollars)

Identification code 075-0381-2-1-551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....			54
11.7 Military personnel .....			5
11.9 Total personnel compensation .....			59
12.1 Civilian personnel benefits .....			20
41.0 Grants, subsidies, and contributions .....			438
99.0 Direct obligations .....			517
99.0 Reimbursable obligations .....			37
99.9 Total new obligations, unexpired accounts .....			554

**Employment Summary**

Identification code 075-0381-2-1-551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			393
1101 Direct military average strength employment .....			44

**ENVIRONMENTAL HEALTH (LHHS AND INTERIOR)**

(Legislative proposal, not subject to PAYGO)

*Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out section 301 and titles II, III, IV, and XVII of the Public Health Service Act, with respect to environmental health, environmental health sciences, and occupational safety and health; sections 101, 102, 103, 201, 202, 203, 301, and 501 of the Federal Mine Safety and Health Act; section 13 of the Mine Improvement and New Emergency Response Act; and sections 20, 21, and 22 of the Occupational Safety and Health Act, \$727,700,000, of which \$51,814,000 shall be for necessary expenses in carrying out the activities set forth in section 311(a) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9660(a)) and section 126(g) of the Superfund Amendments and Reauthorization Act of 1986.*

*In addition, for necessary expenses to administer the Energy Employees Occupational Illness Compensation Program Act, \$55,358,000, to remain available until expended: Provided, That this amount shall be available consistent with the provision regarding administrative expenses in section 151(b) of title I of division B of Public Law 106-554.*

**Program and Financing** (in millions of dollars)

Identification code 075-0386-2-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity- Environmental Health .....			728
0002 EEOPICA .....			51
0900 Total new obligations, unexpired accounts .....			779
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			728
Appropriations, mandatory:			
1200 Appropriation .....			55
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....			-4
1260 Appropriations, mandatory (total) .....			51
1900 Budget authority (total) .....			779
1930 Total budgetary resources available .....			779

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....			779
3020 Outlays (gross) .....			-301
3050 Unpaid obligations, end of year .....			478
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			478

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....			728
Outlays, gross:			
4010 Outlays from new discretionary authority .....			262
Mandatory:			
4090 Budget authority, gross .....			51
Outlays, gross:			
4100 Outlays from new mandatory authority .....			39
4180 Budget authority, net (total) .....			779
4190 Outlays, net (total) .....			301

The Administration for a Healthy America (AHA) combines select programs from the Centers for Disease Control and Prevention and the National Institutes of Health into a new unified entity to improve coordination of health resources for Americans. The Environmental Health account supports environmental health activities including but not limited to the National Institute of Occupational Safety and Health and the National Institute of Environmental Health Sciences.

**Object Classification** (in millions of dollars)

Identification code 075-0386-2-1-551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....			150
11.7 Military personnel .....			1
11.9 Total personnel compensation .....			151
12.1 Civilian personnel benefits .....			50
12.2 Military personnel benefits .....			1
21.0 Travel and transportation of persons .....			1
22.0 Transportation of things .....			1
23.3 Communications, utilities, and miscellaneous charges .....			1
25.1 Advisory and assistance services .....			31
25.2 Other services from non-Federal sources .....			29
25.3 Other goods and services from Federal sources .....			87
25.4 Operation and maintenance of facilities .....			6
25.5 Research and development contracts .....			94
25.7 Operation and maintenance of equipment .....			6
26.0 Supplies and materials .....			8
31.0 Equipment .....			5
41.0 Grants, subsidies, and contributions .....			308
99.9 Total new obligations, unexpired accounts .....			779

**Employment Summary**

Identification code 075-0386-2-1-551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			838
1101 Direct military average strength employment .....			6

**HEALTH WORKFORCE**

(Legislative proposal, not subject to PAYGO)

*Contingent upon enactment of legislation creating the Administration for a Healthy America, for carrying out titles III, VII, and VIII of the Public Health Service Act (PHS Act) with respect to the health workforce, sections 1128E and 1921 of the Social Security Act, and the Health Care Quality Improvement Act of 1986, \$394,620,000: Provided, That the proportional funding amounts in paragraphs (1) through (4) of section 756(f) of the PHS Act shall not apply to funds made available under this heading: Provided further, That section 756(c) of the PHS Act shall apply to paragraphs (1) through (4) of section 756(a) of such Act: Provided further, That fees collected for the disclosure of information under section 427(b) of the Health Care Quality Improvement Act of 1986 and sections 1128E(d)(2) and 1921 of the Social Security Act shall be sufficient to recover the full costs of operating the programs authorized by such sections and shall remain available until expended for the National Practitioner Data Bank: Provided further, That funds transferred to*

## HEALTH WORKFORCE—Continued

this account to carry out section 846 and subpart 3 of part D of title III of the PHS Act may be used to make prior year adjustments to awards made under such section and subpart: Provided further, That of the amounts made available under this heading, \$128,600,000 shall remain available until expended for the purposes of providing primary health services, assigning National Health Service Corps (NHSC) participants to expand the delivery of substance use disorder treatment services, notwithstanding the assignment priorities and limitations under sections 333(a)(1)(D), 333(b), and 333A(a)(1)(B)(ii) of the PHS Act, and making payments under the NHSC Loan Repayment Program under section 338B of such Act: Provided further, That, within the amount made available in the previous proviso, \$16,000,000 shall remain available until expended for the purposes of making payments under the NHSC Loan Repayment Program under section 338B of the PHS Act to individuals participating in such program who provide primary health services in Indian Health Service facilities, Tribally-Operated 638 Health Programs, and Urban Indian Health Programs (as those terms are defined by the Secretary), notwithstanding the assignment priorities and limitations under section 333(b) of such Act: Provided further, That for purposes of the previous two provisos, section 331(a)(3)(D) of the PHS Act shall be applied as if the term "primary health services" includes clinical substance use disorder treatment services, including those provided by masters level, licensed substance use disorder treatment counselors: Provided further, That of the amounts made available under this heading, \$10,000,000 shall remain available until expended for activities under section 775 of the PHS Act: Provided further, That the United States may recover liquidated damages in an amount determined by the formula under section 338E(c)(1) of the PHS Act if an individual either fails to begin or complete the service obligated by a contract under section 775(b) of the PHS Act: Provided further, That for purposes of section 775(c)(1) of the PHS Act, the Secretary may include other mental and behavioral health disciplines as the Secretary deems appropriate: Provided further, That the Secretary may terminate a contract entered into under section 775 of the PHS Act in the same manner articulated in section 205 of this title for fiscal year 2026 contracts entered into under section 338B of the PHS Act.

## Program and Financing (in millions of dollars)

Identification code 075–0382–2–1–552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 Health Workforce discretionary .....			395
0799 Total direct obligations .....			395
0801 Reimbursable (NPDB) .....			34
0900 Total new obligations, unexpired accounts .....			429
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			395
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [075–0140] .....			12
Spending authority from offsetting collections, discretionary:			
1700 Collected .....			34
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			46
1802 Offsetting collections (previously unavailable) .....			2
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....			-2
1850 Spending auth from offsetting collections, mand (total) .....			46
1900 Budget authority (total) .....			487
1930 Total budgetary resources available .....			487
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			58
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			429
3020 Outlays (gross) .....			-251
3050 Unpaid obligations, end of year .....			178
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			178
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			441
Outlays, gross:			
4010 Outlays from new discretionary authority .....			205

## Offsets against gross budget authority and outlays:

4030 Offsetting collections (collected) from:			
Federal sources .....			-34
<b>Mandatory:</b>			
4090 Budget authority, gross .....			46
Outlays, gross:			
4100 Outlays from new mandatory authority .....			46
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....			-46
4180 Budget authority, net (total) .....			407
4190 Outlays, net (total) .....			171

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), Centers for Disease Control and Prevention (CDC), and the National Institutes of Health (NIH) into a new unified entity to improve coordination of health resources for Americans. This account provides health workforce training, including nursing and pediatric training, behavioral health workforce development, expansion of training in primary care settings through Teaching Health Centers and the National Health Service Corps, as well as through grants and loan repayment programs.

## Object Classification (in millions of dollars)

Identification code 075–0382–2–1–552	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....			5
11.7 Military personnel .....			1
11.9 Total personnel compensation .....			6
12.1 Civilian personnel benefits .....			2
41.0 Grants, subsidies, and contributions .....			387
99.0 Direct obligations .....			395
99.0 Reimbursable obligations .....			34
99.9 Total new obligations, unexpired accounts .....			429

## Employment Summary

Identification code 075–0382–2–1–552	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			44
1101 Direct military average strength employment .....			6
2001 Reimbursable civilian full-time equivalent employment .....			30

## HEALTH WORKFORCE

(Legislative proposal, subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 075–0382–4–1–552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0006 Health Workforce mandatory .....			520
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			520
1930 Total budgetary resources available .....			520
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			520
3020 Outlays (gross) .....			-181
3050 Unpaid obligations, end of year .....			339
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			339
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			520
Outlays, gross:			
4100 Outlays from new mandatory authority .....			181
4180 Budget authority, net (total) .....			520

4190 Outlays, net (total) ..... 181

Funding supports the National Health Service Corps and Teaching Health Centers Graduate Medical Education Program.

**Object Classification** (in millions of dollars)

Identification code 075–0382–4–1–552	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....			21
11.7 Military personnel .....			4
11.9 Total personnel compensation .....			25
12.1 Civilian personnel benefits .....			8
41.0 Grants, subsidies, and contributions .....			487
99.0 Direct obligations .....			520
99.9 Total new obligations, unexpired accounts .....			520

**Employment Summary**

Identification code 075–0382–4–1–552	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			153
1101 Direct military average strength employment .....			25

**HIV/AIDS PROGRAMS**

(Legislative proposal, not subject to PAYGO)

*Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out titles II, III, XVII, and XXIII of the Public Health Service Act (PHS Act) with respect to public health, health promotion, and national vaccine campaign activities for HIV/AIDS and other related diseases; title XXVI of the PHS Act with respect to the Ryan White HIV/AIDS program; and for other HIV/AIDS prevention programs within the Administration for a Healthy America, \$2,725,117,000; of which \$2,045,630,000 shall remain available through September 30, 2028, for parts A and B of title XXVI of the PHS Act, of which not less than \$900,313,000 shall be for State AIDS Drug Assistance Programs under the authority of section 2616 or 311(c) of such Act; and of which \$165,000,000, to remain available until expended, shall be available to the Secretary for carrying out a program of grants and contracts under title XXVI or section 311(c) of such Act focused on ending the nationwide HIV/AIDS epidemic, with any grants issued under such section 311(c) administered in accordance with title XXVI of the PHS Act, including the limitation on administrative expenses: Provided further, That none of the funds made available under this heading shall be available to carry out sections 2691 and 2692 of the PHS Act.*

**Program and Financing** (in millions of dollars)

Identification code 075–0383–2–1–550	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 HIV/AIDS discretionary .....			2,725
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....			2,725
1930 Total budgetary resources available .....			2,725
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....			2,725
3020 Outlays (gross) .....			-708
3050 Unpaid obligations, end of year .....			2,017
<b>Memorandum (non-add) entries:</b>			
3200 Obligated balance, end of year .....			2,017
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....			2,725
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....			708
4180 Budget authority, net (total) .....			2,725

4190 Outlays, net (total) ..... 708

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), Centers for Disease Control and Prevention (CDC), and the National Institutes of Health (NIH) into a new unified entity to improve coordination of health resources for Americans. This account supports the treatment and care for those living with or at risk of HIV/AIDS, including the administration of the Ryan White HIV/AIDS program, and other health promotion activities.

**Object Classification** (in millions of dollars)

Identification code 075–0383–2–1–550	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....			27
11.7 Military personnel .....			2
11.9 Total personnel compensation .....			29
12.1 Civilian personnel benefits .....			10
41.0 Grants, subsidies, and contributions .....			2,686
99.0 Direct obligations .....			2,725
99.9 Total new obligations, unexpired accounts .....			2,725

**Employment Summary**

Identification code 075–0383–2–1–550	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			194
1101 Direct military average strength employment .....			18

**MATERNAL AND CHILD HEALTH**

(Legislative proposal, not subject to PAYGO)

*Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out titles II, III, XI, XII, XVII, and XIX of the Public Health Service Act (PHS Act) with respect to maternal, women's, child, and youth health; and birth defects, developmental disabilities, and disabilities and health; and title V of the Social Security Act, \$1,085,656,000: Provided, That notwithstanding sections 502(a)(1) and 502(b)(1) of the Social Security Act, not more than \$163,666,000 shall be available for carrying out special projects of regional and national significance pursuant to section 501(a)(2) of such Act and \$10,276,000 shall be available for projects described in subparagraphs (A) through (F) of section 501(a)(3) of such Act: Provided further, That funds provided in this Act for embryo adoption activities may be used to provide to individuals adopting embryos, through grants and other mechanisms, medical and administrative services deemed necessary for such adoptions: Provided further, That such services shall be provided consistent with 42 CFR 59.5(a)(4).*

**Program and Financing** (in millions of dollars)

Identification code 075–0384–2–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 Maternal and Child Health discretionary .....			1,086
0799 Total direct obligations .....			1,086
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....			1,086
1900 Budget authority (total) .....			1,086
1930 Total budgetary resources available .....			1,086
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....			1,086
3020 Outlays (gross) .....			-282
3050 Unpaid obligations, end of year .....			804

**MATERNAL AND CHILD HEALTH—Continued**  
**Program and Financing—Continued**

Identification code 075–0384–2–1–551	2024 actual	2025 est.	2026 est.
<b>Memorandum (non-add) entries:</b>			
3200 Obligated balance, end of year .....			804
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			1,086
Outlays, gross:			
4010 Outlays from new discretionary authority .....			282
4180 Budget authority, net (total) .....			1,086
4190 Outlays, net (total) .....			282

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), Centers for Disease Control and Prevention (CDC), and the National Institutes of Health (NIH) into a new unified entity to improve coordination of health resources for Americans. This account provides funds for the Maternal and Child Health Block Grant and other maternal and child health activities, and to address birth defects, developmental disabilities, and blood disorders.

**Object Classification** (in millions of dollars)

Identification code 075–0384–2–1–551	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....			18
11.9 Total personnel compensation .....			18
12.1 Civilian personnel benefits .....			4
41.0 Grants, subsidies, and contributions .....			1,064
99.9 Total new obligations, unexpired accounts .....			1,086

**Employment Summary**

Identification code 075–0384–2–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			138
1101 Direct military average strength employment .....			3

**MATERNAL AND CHILD HEALTH**  
**(Legislative proposal, subject to PAYGO)**

**Program and Financing** (in millions of dollars)

Identification code 075–0384–4–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0006 Maternal and Child Health mandatory .....			6
0799 Total direct obligations .....			6
0900 Total new obligations, unexpired accounts (object class 41.0) .....			6
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			6
1930 Total budgetary resources available .....			6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			6
3020 Outlays (gross) .....			-2
3050 Unpaid obligations, end of year .....			4
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			4
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			6
Outlays, gross:			
4100 Outlays from new mandatory authority .....			2
4100 Outlays from new mandatory authority .....			2

4180 Budget authority, net (total) .....	6
4190 Outlays, net (total) .....	2

**Funding supports Family-to-Family Health Information Centers.**

**Employment Summary**

Identification code 075–0384–4–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			1

**WORLD TRADE CENTER HEALTH PROGRAM FUND**

**Program and Financing** (in millions of dollars)

Identification code 075–0946–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 World Trade Center Health Program—Federal Share (CDC/NIOSH) .....	711	848	913
0002 World Trade Center Health Program—NYC .....	64	94	101
0003 World Trade Center Health Program—Supplemental Funding .....	4		
0900 Total new obligations, unexpired accounts .....	779	942	1,014
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,870	2,204	1,895
1021 Recoveries of prior year unpaid obligations .....	9		
1033 Recoveries of prior year paid obligations .....	47		
1070 Unobligated balance (total) .....	1,926	2,204	1,895
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (WTC (CDC Direct)) .....	495	570	590
1200 Appropriation (WTC—NYC DHSS—CDC) .....	55	63	66
1200 Appropriation (Special Funds) .....	444		
1260 Appropriations, mandatory (total) .....	994	633	656
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	63		
1900 Budget authority (total) .....	1,057	633	656
1930 Total budgetary resources available .....	2,983	2,837	2,551
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,204	1,895	1,537
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	359	408	389
3010 New obligations, unexpired accounts .....	779	942	1,014
3020 Outlays (gross) .....	-721	-961	-863
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9		
3050 Unpaid obligations, end of year .....	408	389	540
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	359	408	389
3200 Obligated balance, end of year .....	408	389	540
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,057	633	656
Outlays, gross:			
4100 Outlays from new mandatory authority .....	35	291	301
4101 Outlays from mandatory balances .....	686	670	562
4110 Outlays, gross (total) .....	721	961	863
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-110		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	47		
4160 Budget authority, net (mandatory) .....	994	633	656
4170 Outlays, net (mandatory) .....	611	961	863
4180 Budget authority, net (total) .....	994	633	656
4190 Outlays, net (total) .....	611	961	863

The WTC Health Program provides quality care for WTC-related health conditions, conducts WTC research, and maintains a health registry to collect data on victims of the September 11, 2001, terrorist attacks. The WTC Health Program has been extended through FY 2090 under the James

Zadroga 9/11 Health and Compensation Reauthorization Act of 2015 (P.L. 114–113, Division O, Title III). The amounts included in the Budget reflect estimated Federal obligations for the WTC Health Program. This account is moving to the Administration for a Healthy America, in alignment with the HHS reorganization.

#### Object Classification (in millions of dollars)

Identification code 075–0946–0–1–551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	10	12	12
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.7 Military personnel .....	1	2	2
11.9 Total personnel compensation .....	12	16	16
12.1 Civilian personnel benefits .....	4	5	5
21.0 Travel and transportation of persons .....	1	1	1
25.1 Advisory and assistance services .....	19	23	25
25.3 Other goods and services from Federal sources .....	12	14	15
25.4 Operation and maintenance of facilities .....	1	1	1
25.6 Medical care .....	207	250	268
25.7 Operation and maintenance of equipment .....	5	5	6
41.0 Grants, subsidies, and contributions .....	24	29	32
42.0 Insurance claims and indemnities .....	494	598	645
99.9 Total new obligations, unexpired accounts .....	779	942	1,014

#### Employment Summary

Identification code 075–0946–0–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	74	74	74
1101 Direct military average strength employment .....	11	11	11

#### MENTAL AND BEHAVIORAL HEALTH

(Legislative proposal, not subject to PAYGO)

*Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out titles III, V, and XIX of the Public Health Service Act (PHS Act) with respect to mental health and substance use prevention, treatment, and recovery, the Protection and Advocacy for Individuals with Mental Illness Act, administering section 1003 of the 21st Century CURES Act, carrying out the SUPPORT for Patients and Communities Act, and carrying out the Anti-Drug Abuse Act of 1988 and Office of National Drug Control Policy Reauthorization Act of 1998, as amended, \$5,677,216,000: Provided, That of the funds made available under this heading, \$98,887,000 shall be for the National Child Traumatic Stress Initiative: Provided further that \$4,025,411,000 shall be available for the Behavioral Health Innovation Block Grant: Provided further, That none of the funds provided for the Behavioral Health Innovation Block Grant shall be subject to section 241 of the PHS Act: Provided further, That in addition to amounts provided herein, \$100,239,000 shall be available from funds available under section 241 of the PHS Act to carry out Behavioral Health Innovation Block Grant technical assistance, national data, data collection and evaluation activities, consistent with applicable law: Provided further, That up to 10 percent of the amounts made available to carry out the Children's Mental Health Services program may be used to carry out demonstration grants or contracts for early interventions with persons not more than 25 years of age at clinical high risk of developing a first episode of psychosis: Provided further, That section 520E(b)(2) of the PHS Act shall not apply to funds appropriated in this Act for fiscal year 2026: Provided further, That \$385,000,000 shall be available until September 30, 2028 for grants to communities and community organizations who meet criteria for Certified Community Behavioral Health Clinics pursuant to section 223(a) of Public Law 113–93: Provided further, That of the funds made available under this heading, \$21,420,000 shall be available to carry out section 224 of the Protecting Access to Medicare Act of 2014, Public Law 113–93 (42 U.S.C.290aa note): Provided further, That amounts made available in this Act for carrying out section 501(o) of the PHS Act shall remain available through September 30, 2027: Provided further, That of the funds made available under this heading, \$80,000,000 shall be available to carry out section 506A of the PHS Act: Provided further, That \$70,000,000, to remain available until expended, shall be available for the Drug-Free Communities Program.*

#### Program and Financing (in millions of dollars)

Identification code 075–0385–2–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0007 Mental and Behavioral Health .....			5,677
0100 Direct program activities, subtotal .....			5,677
0810 AHA (samhsa) Reimbursable PHS Evaluation .....			100
0899 Total reimbursable obligations .....			100
0900 Total new obligations, unexpired accounts .....			5,777
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			5,677
Spending authority from offsetting collections, discretionary:			
1700 Collected PHS Eval .....			100
1900 Budget authority (total) .....			5,777
1930 Total budgetary resources available .....			5,777
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			5,777
3020 Outlays (gross) .....			-1,803
3050 Unpaid obligations, end of year .....			3,974
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			3,974
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			5,777
Outlays, gross:			
4010 Outlays from new discretionary authority .....			1,803
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....			-100
4180 Budget authority, net (total) .....			5,677
4190 Outlays, net (total) .....			1,703

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), Centers for Disease Control and Prevention (CDC), and the National Institutes of Health (NIH) into a new unified entity to improve coordination of health resources for Americans. This account provides funds to support mental health, substance use prevention, and substance use treatment activities including: the Behavioral Health Innovation Block Grant, which consolidates the block grants and the State Opioid Response grants to increase flexibility and maximize efficiency; behavioral health and substance use disorder resources for Native Americans; services to children and the homeless; Certified Community Behavioral Health Clinics; the Drug Free Communities Program; and other behavioral health activities.

#### Object Classification (in millions of dollars)

Identification code 075–0385–2–1–551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....			88
11.3 Other than full-time permanent .....			2
11.5 Other personnel compensation .....			4
11.7 Military personnel .....			7
11.9 Total personnel compensation .....			101
12.1 Civilian personnel benefits .....			33
12.2 Military personnel benefits .....			1
21.0 Travel and transportation of persons .....			2
23.1 Rental payments to GSA .....			7
25.2 Other services from non-Federal sources .....			192
25.3 Other goods and services from Federal sources .....			42
41.0 Grants, subsidies, and contributions .....			5,299
99.0 Direct obligations .....			5,677
99.0 Reimbursable obligations .....			100
99.9 Total new obligations, unexpired accounts .....			5,777

**MENTAL AND BEHAVIORAL HEALTH—Continued**  
**Employment Summary**

Identification code 075–0385–2–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			501
1101 Direct military average strength employment .....			55

**WORLD TRADE CENTER HEALTH PROGRAM FUND FOR CERTAIN WTC RESPONDERS AT  
THE PENTAGON AND SHANKSVILLE, PENNSYLVANIA**

**Program and Financing (in millions of dollars)**

Identification code 075–0966–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	2	15	15
0900 Total new obligations, unexpired accounts (object class 42.0) .....	2	15	15
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		230	215
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	232		
1930 Total budgetary resources available .....	232	230	215
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	230	215	200
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	15	15
3020 Outlays (gross) .....	-2	-15	-15
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	232		
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2		
4101 Outlays from mandatory balances .....		15	15
4110 Outlays, gross (total) .....	2	15	15
4180 Budget authority, net (total) .....	232		
4190 Outlays, net (total) .....	2	15	15

**VACCINE INJURY COMPENSATION**

**Program and Financing (in millions of dollars)**

Identification code 075–0320–0–1–551	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	38	40	40
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	40	40	40
1930 Total budgetary resources available .....	40	40	40
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	40	40	40
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-2		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4170 Outlays, net (mandatory) .....	-2		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-2		

The Vaccine Injury Compensation Program was established pursuant to Public Law 99–660 and Public Law 100–203 and serves as a source of funds to pay claims for compensation for vaccine-related injury or death. Payment of claims associated with vaccine-related injury or death occurring

before October 1, 1988, are financed from the General Fund and are reflected in this account. Given sufficient carry-over funds from prior years' appropriations to pay for the balance of the pre-1988 claims yet to be adjudicated, no appropriation is requested to cover payment of pre-1988 claims. By statute, no new claims are accepted for this account. Payment of claims associated with vaccine-related injury or death occurring after October 1, 1988, are reflected in the Vaccine Injury Compensation Program trust fund account.

This program had been administered by HRSA. In 2026 HRSA will be reorganized into the Agency for a Healthy America to improve coordination of health resources for Americans.

**COVERED COUNTERMEASURES PROCESS FUND**

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

**Program and Financing (in millions of dollars)**

Identification code 075–0343–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Claims .....	13	9	3
0103 Admin Expense .....		24	42
0900 Total new obligations, unexpired accounts .....	13	33	45
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	77	51
1011 Unobligated balance transfer from other acct [075–0140] ....	79		
1070 Unobligated balance (total) .....	83	77	51
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7	7	
1930 Total budgetary resources available .....	90	84	51
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	77	51	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	5	28
3010 New obligations, unexpired accounts .....	13	33	45
3020 Outlays (gross) .....	-12	-10	-2
3050 Unpaid obligations, end of year .....	5	28	71
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	5	28
3200 Obligated balance, end of year .....	5	28	71
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7	7	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	5	
4011 Outlays from discretionary balances .....	6	5	2
4020 Outlays, gross (total) .....	12	10	2
4180 Budget authority, net (total) .....	7	7	
4190 Outlays, net (total) .....	12	10	2

The Covered Countermeasure Process Fund is established pursuant to the Public Health Service (PHS) Act, as amended by Division C of Public Law 109–148, to serve as a source of funds to pay for compensation for injuries, illnesses or death, or losses resulting from the administration or use by an individual of a covered countermeasure for which a Secretarial Declaration has been issued, pursuant to section 319F-3(b) of the PHS Act. Additionally, authority is provided to address any unexpected claims that may arise under the Smallpox Emergency Personnel Protection Act of 2003 (P.L. 108–20).

This program had been administered by HRSA. In 2026 HRSA will be reorganized into the Agency for a Healthy America to improve coordination of health resources for Americans.

**Object Classification** (in millions of dollars)

Identification code 075–0343–0–1–551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	3	3	3
11.7 Military personnel .....	1	1	1
11.9 Total personnel compensation .....	4	4	4
25.2 Other services from non-Federal sources .....	4	20	38
42.0 Insurance claims and indemnities .....	5	9	3
99.0 Direct obligations .....	13	33	45
99.9 Total new obligations, unexpired accounts .....	13	33	45

**Employment Summary**

Identification code 075–0343–0–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	21	21	21
1101 Direct military average strength employment .....	10	8	8

**MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAMS****Program and Financing** (in millions of dollars)

Identification code 075–0321–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Maternal, Infant, and Early Childhood Home Visiting Programs .....	530	594	613
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	21	28	
1021 Recoveries of prior year unpaid obligations .....	18		
1070 Unobligated balance (total) .....	39	28	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	550	600	650
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-31	-34	-37
1260 Appropriations, mandatory (total) .....	519	566	613
1930 Total budgetary resources available .....	558	594	613
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	28		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	956	998	1,042
3010 New obligations, unexpired accounts .....	530	594	613
3020 Outlays (gross) .....	-465	-550	-533
3040 Recoveries of prior year unpaid obligations, unexpired .....	-18		
3041 Recoveries of prior year unpaid obligations, expired .....	-5		
3050 Unpaid obligations, end of year .....	998	1,042	1,122
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	956	998	1,042
3200 Obligated balance, end of year .....	998	1,042	1,122
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	519	566	613
Outlays, gross:			
4100 Outlays from new mandatory authority .....	15	23	25
4101 Outlays from mandatory balances .....	450	527	508
4110 Outlays, gross (total) .....	465	550	533
4180 Budget authority, net (total) .....	519	566	613
4190 Outlays, net (total) .....	465	550	533

The Maternal, Infant and Early Childhood Home Visiting Program provides comprehensive services for at risk communities. This program had been administered by HRSA. In 2026 HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

**Object Classification** (in millions of dollars)

Identification code 075–0321–0–1–551	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	7	7	7
11.9 Total personnel compensation .....	7	7	7
12.1 Civilian personnel benefits .....	2	2	2
25.1 Advisory and assistance services .....	34	34	34
41.0 Grants, subsidies, and contributions .....	487	551	570
99.9 Total new obligations, unexpired accounts .....	530	594	613

**Employment Summary**

Identification code 075–0321–0–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	45	45	45
1101 Direct military average strength employment .....	2	1	1

**MEDICAL FACILITIES GUARANTEE AND LOAN FUND****Status of Direct Loans** (in millions of dollars)

Identification code 075–9931–0–3–551	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	5	5	5
1290 Outstanding, end of year .....	5	5	5

Titles VI and XVI of the PHS Act established a loan and loan guarantee fund for medical facilities with a maximum amount allowable for the Government's liability. Direct loans were made available for public facilities and guaranteed loans for private, nonprofit facilities. Funds under this authority were established in the amount of \$50 million for use in fulfilling guarantees in the event of default, \$30 million as a revolving fund for direct loans, and an amount for interest subsidy payments on guaranteed loans. This program had been administered by HRSA. In 2026 HRSA will be reorganized into the Agency for a Healthy America to improve coordination of health resources for Americans.

**Balance Sheet** (in millions of dollars)

Identification code 075–9931–0–3–551	2023 actual	2024 actual
<b>ASSETS:</b>		
1601 Direct loans, gross .....	5	5
1999 Total assets .....	5	5
<b>LIABILITIES:</b>		
2201 Non-Federal liabilities: Accounts payable .....	5	5
<b>NET POSITION:</b>		
3100 Unexpended appropriations .....		
3300 Cumulative results of operations .....		
3999 Total net position .....		
4999 Total liabilities and net position .....	5	5

**Trust Funds****VACCINE INJURY COMPENSATION PROGRAM TRUST FUND**

*For payments from the Vaccine Injury Compensation Program Trust Fund (the "Trust Fund"), such sums as may be necessary for claims associated with vaccine-related injury or death with respect to vaccines administered after September 30, 1988, pursuant to subtitle 2 of title XXI of the PHS Act, to remain available until expended: Provided, That for necessary administrative expenses, not to exceed \$15,200,000 shall be available from the Trust Fund to the Secretary.*

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

## VACCINE INJURY COMPENSATION PROGRAM TRUST FUND—Continued

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–8175–0–7–551	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....		155	300
Receipts:			
Current law:			
1110 Deposits, Vaccine Injury Compensation Trust Fund .....	242	253	254
1140 Interest and Profits on Investments, Vaccine Injury Compensation Trust Fund .....	156	207	206
1199 Total current law receipts .....	398	460	460
1999 Total receipts .....	398	460	460
2000 Total: Balances and receipts .....	398	615	760
Appropriations:			
Current law:			
2101 Vaccine Injury Compensation Program Trust Fund .....	-49	-48	-50
2101 Vaccine Injury Compensation Program Trust Fund .....	-348	-267	-272
2135 Vaccine Injury Compensation Program Trust Fund .....	1		
2135 Vaccine Injury Compensation Program Trust Fund .....	145		
2199 Total current law appropriations .....	-251	-315	-322
2999 Total appropriations .....	-251	-315	-322
4030 Vaccine Injury Compensation Program Trust Fund .....	8		
5099 Balance, end of year .....	155	300	438

## Program and Financing (in millions of dollars)

Identification code 075–8175–0–7–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Compensation: Claims for post - FY 1989 injuries .....	204	267	272
0103 Claims processing (Claims Court) .....	10	10	12
0104 Claims processing (HRSA) .....	15	15	15
0105 Claims processing (Dept. of Justice) .....	23	23	23
0191 Direct program activities, subtotal .....	48	48	50
0900 Total new obligations, unexpired accounts .....	252	315	322
<b>Budgetary resources:</b>			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations .....	1		
1033 Recoveries of prior year paid obligations .....	8		
1035 Unobligated balance of appropriations withdrawn .....	-8		
1070 Unobligated balance (total) .....	1		
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	49	48	50
1135 Appropriations precluded from obligation (special or trust) .....	-1		
1160 Appropriation, discretionary (total) .....	48	48	50
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	348	267	272
1235 Appropriations precluded from obligation (special or trust) .....	-145		
1260 Appropriations, mandatory (total) .....	203	267	272
1900 Budget authority (total) .....	251	315	322
1930 Total budgetary resources available .....	252	315	322

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	38	40	
3010 New obligations, unexpired accounts .....	252	315	322
3020 Outlays (gross) .....	-249	-355	-322
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	40		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	38	40	
3200 Obligated balance, end of year .....	40		

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	48	48	50
Outlays, gross:			
4010 Outlays from new discretionary authority .....	25	48	50
4011 Outlays from discretionary balances .....	21		
4020 Outlays, gross (total) .....	46	48	50

Mandatory:			
4090 Budget authority, gross .....	203	267	272
Outlays, gross:			
4100 Outlays from new mandatory authority .....	203	267	272
4101 Outlays from mandatory balances .....		40	
4110 Outlays, gross (total) .....	203	307	272
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-8		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	8		
4160 Budget authority, net (mandatory) .....	203	267	272
4170 Outlays, net (mandatory) .....	195	307	272
4180 Budget authority, net (total) .....	251	315	322
4190 Outlays, net (total) .....	241	355	322

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	4,423	4,611	4,804
5001 Total investments, EOY: Federal securities: Par value .....	4,611	4,804	4,992

The Vaccine Injury Compensation Program was established pursuant to Public Law 99–660 and Public Law 100–203 and serves as a source of funds to pay claims for compensation for vaccine-related injury or death. This account reflects payments for claims for vaccine-related injury or death occurring after October 1, 1988. This program had been administered by HRSA. In 2026 HRSA will be reorganized into the Agency for a Healthy America to improve coordination of health resources for Americans.

## Object Classification (in millions of dollars)

Identification code 075–8175–0–7–551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	3	3	3
11.7 Military personnel .....	1	1	1
11.9 Total personnel compensation .....	4	4	4
12.1 Civilian personnel benefits .....	1	1	1
12.2 Military personnel benefits .....	1	1	1
25.3 Other goods and services from Federal sources .....	8	8	8
42.0 Insurance claims and indemnities .....	238	301	308
99.9 Total new obligations, unexpired accounts .....	252	315	322

## Employment Summary

Identification code 075–8175–0–7–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	20	20	17
1101 Direct military average strength employment .....	7	7	7

## FOOD AND DRUG ADMINISTRATION

## Federal Funds

## SALARIES AND EXPENSES

## (INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Food and Drug Administration, including hire and purchase of passenger motor vehicles; for payment of space rental and related costs pursuant to Public Law 92–313 for programs and activities of the Food and Drug Administration which are included in this Act; for rental of special purpose space in the District of Columbia or elsewhere; in addition to amounts appropriated to the FDA Innovation Account, for carrying out the activities described in section 1002(b)(4) of the 21st Century Cures Act (Public Law 114–255); for miscellaneous and emergency expenses of enforcement activities, authorized and approved by the Secretary and to be accounted for solely on the Secretary's certificate, not to exceed \$25,000; and notwithstanding section 521 of Public Law 107–188; \$6,644,754,000: Provided, That of the amount provided under this heading, \$1,543,266,000 shall be derived from prescription drug user fees authorized by 21 U.S.C. 379h, and shall be credited to this account and remain available until expended; \$445,808,000 shall be derived from medical device user fees authorized by 21 U.S.C. 379j, and shall be credited to this account and remain available until expended; \$665,438,000 shall be derived from human generic drug user fees authorized by 21 U.S.C. 379j–42, and shall be credited to this account and remain available until expended;



\$55,731,000 shall be derived from biosimilar biological product user fees authorized by 21 U.S.C. 379j–52, and shall be credited to this account and remain available until expended; \$34,142,000 shall be derived from animal drug user fees authorized by 21 U.S.C. 379j–12, and shall be credited to this account and remain available until expended; \$26,503,000 shall be derived from generic new animal drug user fees authorized by 21 U.S.C. 379j–21, and shall be credited to this account and remain available until expended; \$712,000,000 shall be derived from tobacco product user fees authorized by 21 U.S.C. 387s, and shall be credited to this account and remain available until expended: Provided further, That in addition to and notwithstanding any other provision under this heading, amounts collected for prescription drug user fees, medical device user fees, human generic drug user fees, biosimilar biological product user fees, animal drug user fees, and generic new animal drug user fees that exceed the respective fiscal year 2026 limitations are appropriated and shall be credited to this account and remain available until expended: Provided further, That fees derived from prescription drug, medical device, human generic drug, biosimilar biological product, animal drug, and generic new animal drug assessments for fiscal year 2026, including any such fees collected prior to fiscal year 2026 but credited for fiscal year 2026, shall be subject to the fiscal year 2026 limitations: Provided further, That the Secretary may accept payment during fiscal year 2026 of user fees specified under this heading and authorized for fiscal year 2027, prior to the due date for such fees, and that amounts of such fees assessed for fiscal year 2027 for which the Secretary accepts payment in fiscal year 2026 shall not be included in amounts under this heading: Provided further, That none of these funds shall be used to develop, establish, or operate any program of user fees authorized by 31 U.S.C. 9701: Provided further, That of the total amount appropriated: (1) \$1,236,788,000 shall be for the Human Foods Program and for related field activities, including inspections, investigations, and import operations, conducted by the Human Foods Program, the Office of Inspections and Investigations, or the Office of the Chief Scientist, of which no less than \$15,000,000 shall be for inspections of foreign seafood manufacturers and field examinations of imported seafood; (2) \$2,366,913,000 shall be for the Center for Drug Evaluation and Research and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist, of which no less than \$10,000,000 shall be for pilots to increase unannounced foreign inspections and shall remain available until expended; (3) \$562,544,000 shall be for the Center for Biologics Evaluation and Research and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist; (4) \$232,633,000 shall be for the Center for Veterinary Medicine and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist; (5) \$863,358,000 shall be for the Center for Devices and Radiological Health and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist; (6) \$56,307,000 shall be for the National Center for Toxicological Research; (7) \$689,258,000 shall be for the Center for Tobacco Products and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist; (8) \$157,852,000 shall be for Rent and Related activities, of which \$44,612,000 is for White Oak Consolidation, other than the amounts paid to the General Services Administration for rent; (9) \$189,502,000 shall be for payments to the General Services Administration for rent; and (10) \$289,599,000 shall be for other activities, including the Office of the Commissioner of Food and Drugs, the Office of the Chief Scientist, the Office of the Chief Medical Officer, and central services for these offices: Provided further, That not to exceed \$25,000 of this amount shall be for official reception and representation expenses, not otherwise provided for, as determined by the Commissioner: Provided further, That any transfer of funds pursuant to, and for the administration of, section 770(n) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 379dd(n)) shall only be from amounts made available under this heading for other activities and shall not exceed \$2,000,000: Provided further, That funds may be transferred from one specified activity to another after notice to the Committees on Appropriations of both Houses of Congress.

In addition, mammography user fees authorized by 42 U.S.C. 263b, export certification user fees authorized by 21 U.S.C. 381, priority review user fees authorized by 21 U.S.C. 360n and 360ff, food and feed recall fees, food reinspection fees, and voluntary qualified importer program fees authorized by 21 U.S.C. 379j–31, outsourcing facility fees authorized by 21 U.S.C. 379j–62, prescription drug wholesale distributor licensing and inspection fees authorized by 21 U.S.C. 353(e)(3), third-party logistics provider licensing and inspection fees authorized by 21 U.S.C. 360eee–3(c)(1), third-party auditor fees authorized by 21 U.S.C. 384d(c)(8), medical countermeasure priority review voucher user fees authorized by 21 U.S.C.

360bbb–4a, and fees relating to over-the-counter monograph drugs authorized by 21 U.S.C. 379j–72 shall be credited to this account, to remain available until expended.

#### BUILDINGS AND FACILITIES

For plans, construction, repair, improvement, extension, alteration, demolition, and purchase of fixed equipment or facilities of or used by the Food and Drug Administration, where not otherwise provided, \$5,000,000, to remain available until expended.

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

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–9911–0–1–554	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Cooperative Research and Development Agreements, FDA .....	3	3	3
2000 Total: Balances and receipts .....	3	3	3
Appropriations:			
Current law:			
2101 Salaries and Expenses .....	-3	-3	-3
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 075–9911–0–1–554	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Foods .....	1,179	1,171	1,237
0002 Human Drugs .....	707	724	594
0003 Devices and Radiological Health .....	443	447	455
0004 National Center for Toxicological Research .....	77	78	56
0005 FDA Other Activities (FDA Headquarters) .....	239	233	157
0006 FDA Other Rent and Related Activities (Including White Oak Consolidation) .....	207	207	150
0007 FDA GSA Rental Payments .....	163	163	133
0008 FDA Buildings and Facilities .....	7	5	5
0009 Cooperative Research and Development (CRADA) .....	1	1	1
0010 Animal Drugs and Food .....	229	229	175
0011 Biologics .....	266	268	205
0015 CURES Activities .....		50	
0018 FDA HCFA Wedge Fund .....	10		
0019 Coronavirus Emergency Funding Supplemental .....	32		
0020 FDA User Fees (Non General Fund) .....	3,301		
0021 Foreign Inspection Pilot .....	6		
0799 Total direct obligations .....	6,867	3,576	3,168
0801 FDA Reimbursable program (User fees) .....		3,440	3,577
0802 FDA Reimbursable program (Federal sources) .....	29	29	25
0899 Total reimbursable obligations .....	29	3,469	3,602
0900 Total new obligations, unexpired accounts .....	6,896	7,045	6,770
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,024	992	980
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	967		
1021 Recoveries of prior year unpaid obligations .....	111		
1070 Unobligated balance (total) .....	1,135	992	980
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3,527	3,527	3,167
1120 Appropriations transferred to other accts [075–0128] .....	-2	-2	
1121 Appropriations transferred from other acct [075–5629] .....		50	
1160 Appropriation, discretionary (total) .....	3,525	3,575	3,167
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3	3	3
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-25		
1260 Appropriations, mandatory (total) .....	-22	3	3
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3,351	3,440	3,577
1700 Collected .....		5	
1701 Change in uncollected payments, Federal sources .....	-3	-5	
1702 Offsetting collections (previously unavailable) .....	997		
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations) .....	-1,110		
1750 Spending auth from offsetting collections, disc (total) .....	3,235	3,440	3,577

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 075–9911–0–1–554	2024 actual	2025 est.	2026 est.
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	20	.....
1801 Change in uncollected payments, Federal sources .....	15	-5	.....
1850 Spending auth from offsetting collections, mand (total) .....	16	15	.....
1900 Budget authority (total) .....	6,754	7,033	6,747
1930 Total budgetary resources available .....	7,889	8,025	7,727
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	992	980	957
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,971	2,509	2,210
3010 New obligations, unexpired accounts .....	6,896	7,045	6,770
3011 Obligations ("upward adjustments"), expired accounts .....	36	.....	.....
3020 Outlays (gross) .....	-7,165	-7,344	-6,984
3040 Recoveries of prior year unpaid obligations, unexpired .....	-111	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-118	.....	.....
3050 Unpaid obligations, end of year .....	2,509	2,210	1,996
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-60	-61	-51
3070 Change in uncollected pymts, Fed sources, unexpired .....	-12	10	.....
3071 Change in uncollected pymts, Fed sources, expired .....	11	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-61	-51	-51
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,911	2,448	2,159
3200 Obligated balance, end of year .....	2,448	2,159	1,945
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	6,760	7,015	6,744
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4,821	5,700	5,562
4011 Outlays from discretionary balances .....	2,230	1,615	1,419
4020 Outlays, gross (total) .....	7,051	7,315	6,981
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources: .....	-28	-5	.....
4033 Non-Federal sources: .....	-3,344	-3,440	-3,577
4040 Offsets against gross budget authority and outlays (total) ....	-3,372	-3,445	-3,577
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	3	5	.....
4052 Offsetting collections credited to expired accounts .....	21	.....	.....
4060 Additional offsets against budget authority only (total) .....	24	5	.....
4070 Budget authority, net (discretionary) .....	3,412	3,575	3,167
4080 Outlays, net (discretionary) .....	3,679	3,870	3,404
Mandatory:			
4090 Budget authority, gross .....	-6	18	3
Outlays, gross:			
4100 Outlays from new mandatory authority .....	8	18	3
4101 Outlays from mandatory balances .....	106	11	.....
4110 Outlays, gross (total) .....	114	29	3
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources: .....	.....	-15	.....
4123 Non-Federal sources: .....	-1	-5	.....
4130 Offsets against gross budget authority and outlays (total) ....	-1	-20	.....
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-15	5	.....
4160 Budget authority, net (mandatory) .....	-22	3	3
4170 Outlays, net (mandatory) .....	113	9	3
4180 Budget authority, net (total) .....	3,390	3,578	3,170
4190 Outlays, net (total) .....	3,792	3,879	3,407
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	1,055	1,168	1,168
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1,168	1,168	1,168

The Food and Drug Administration (FDA) promotes and protects public health by overseeing the safety, efficacy, quality, and security of human and veterinary drugs, biological products, medical devices, foods, cosmetics, and products that emit radiation. FDA also has responsibility for regulating

the manufacturing, marketing, and distribution of tobacco products to protect public health and to reduce tobacco use by minors. FDA advances public health by helping to advance innovations that make medicines more effective, safe, and accessible and by helping the public get the accurate, science-based information they need to use medical products and foods to maintain and improve their health. FDA supports the Nation's counterterrorism capability by ensuring the security of the food supply and by fostering the development of medical products to respond to deliberate and naturally emerging public health threats. The FY 2026 Budget includes \$6.8 billion in total resources for FDA. The Budget provides funding to support the Make America Healthy Again agenda by ensuring the safety of FDA's food safety and promoting nutrition programs, investing in critical infrastructure repairs, and guaranteeing FDA's ability to continue collecting and spending user fees that support medical device work. It also promotes efficiency through consolidation of the Agency's work to core functions.

## Object Classification (in millions of dollars)

Identification code 075–9911–0–1–554	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2,311	1,216	993
11.3 Other than full-time permanent .....	197	92	75
11.5 Other personnel compensation .....	121	53	43
11.7 Military personnel .....	164	84	84
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	2,794	1,446	1,196
12.1 Civilian personnel benefits .....	946	500	409
12.2 Military personnel benefits .....	19	8	9
21.0 Travel and transportation of persons .....	71	45	44
22.0 Transportation of things .....	6	4	4
23.1 Rental payments to GSA .....	222	163	133
23.3 Communications, utilities, and miscellaneous charges .....	13	12	12
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	223	63	61
25.2 Other services from non-Federal sources .....	729	290	282
25.3 Other goods and services from Federal sources .....	1,033	508	495
25.4 Operation and maintenance of facilities .....	115	98	96
25.5 Research and development contracts .....	42	20	19
25.6 Medical care .....	.....	20	20
25.7 Operation and maintenance of equipment .....	184	87	84
26.0 Supplies and materials .....	50	43	42
31.0 Equipment .....	35	27	27
32.0 Land and structures .....	39	35	34
41.0 Grants, subsidies, and contributions .....	295	204	199
42.0 Insurance claims and indemnities .....	1	1	1
44.0 Refunds .....	49	.....	.....
99.0 Direct obligations .....	6,867	3,575	3,168
99.0 Reimbursable obligations .....	29	3,470	3,602
99.9 Total new obligations, unexpired accounts .....	6,896	7,045	6,770

## Employment Summary

Identification code 075–9911–0–1–554	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	17,100	18,129	14,411
1101 Direct military average strength employment .....	970	975	975
2001 Reimbursable civilian full-time equivalent employment .....	40	.....	.....
2101 Reimbursable military average strength employment .....	2	.....	.....
3001 Allocation account civilian full-time equivalent employment .....	10	.....	.....
3101 Allocation account military average strength employment .....	2	.....	.....

## FDA WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 075–4613–0–4–554	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable program activity .....	864	841	841
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	70	77	5
1021 Recoveries of prior year unpaid obligations .....	19	121	188

1070	Unobligated balance (total) .....	89	198	193
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected .....	853	648	648
1701	Change in uncollected payments, Federal sources .....	-1		
1750	Spending auth from offsetting collections, disc (total) .....	852	648	648
1900	Budget authority (total) .....	852	648	648
1930	Total budgetary resources available .....	941	846	841
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	77	5	

**Change in obligated balance:**

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	293	324	160
3010	New obligations, unexpired accounts .....	864	841	841
3020	Outlays (gross) .....	-814	-884	-648
3040	Recoveries of prior year unpaid obligations, unexpired .....	-19	-121	-188
3050	Unpaid obligations, end of year .....	324	160	165
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		
3070	Change in uncollected pymts, Fed sources, unexpired .....	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	292	324	160
3200	Obligated balance, end of year .....	324	160	165

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	852	648	648
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	578	648	648
4011	Outlays from discretionary balances .....	236	236	
4020	Outlays, gross (total) .....	814	884	648
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-853	-648	-648
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	1		
4080	Outlays, net (discretionary) .....	-39	236	
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-39	236	

**Object Classification (in millions of dollars)**

Identification code 075-4613-0-4-554	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	194	195	195
11.3 Other than full-time permanent .....	4	4	4
11.5 Other personnel compensation .....	7	6	6
11.7 Military personnel .....	2	2	2
11.9 Total personnel compensation .....	207	207	207
12.1 Civilian personnel benefits .....	78	78	78
21.0 Travel and transportation of persons .....	1	1	1
22.0 Transportation of things .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	6	6	6
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	37	35	35
25.2 Other services from non-Federal sources .....	178	168	168
25.3 Other goods and services from Federal sources .....	166	159	159
25.4 Operation and maintenance of facilities .....	20	19	19
25.6 Medical care .....		3	3
25.7 Operation and maintenance of equipment .....	143	137	137
26.0 Supplies and materials .....	16	16	16
31.0 Equipment .....	10	10	10
99.0 Reimbursable obligations .....	864	841	841
99.9 Total new obligations, unexpired accounts .....	864	841	841

**Employment Summary**

Identification code 075-4613-0-4-554	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,437	1,437	1,437
2101 Reimbursable military average strength employment .....	15	15	15

**PAYMENT TO THE FDA INNOVATION ACCOUNT, CURES ACT****Program and Financing (in millions of dollars)**

Identification code 075-0148-0-1-554	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	50	55	
0900 Total new obligations, unexpired accounts (object class 94.0) .....	50	55	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriaion .....	50	55	
1930 Total budgetary resources available .....	50	55	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	50	55	
3020 Outlays (gross) .....	-50	-55	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	50	55	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	50	55	
4180 Budget authority, net (total) .....	50	55	
4190 Outlays, net (total) .....	50	55	

The 21<sup>st</sup> Century Cures Act, enacted into law on December 13, 2016, included funding for FDA through fiscal year 2025 to modernize medical product development and review. This account and a related special receipt account support the execution structure that was necessary to implement the 21st Century Cures Act.

**FDA INNOVATION ACCOUNT, CURES ACT**

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

**Special and Trust Fund Receipts (in millions of dollars)**

Identification code 075-5629-0-2-554	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			5
Receipts:			
Current law:			
1140 General Fund Payment, FDA Innovation, CURES Act .....	50	55	
2000 Total: Balances and receipts .....	50	55	5
Appropriations:			
Current law:			
2101 FDA Innovation, Cures Act .....	-50	-50	
5099 Balance, end of year .....		5	5

**Program and Financing (in millions of dollars)**

Identification code 075-5629-0-2-554	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 New Obligations for CURES Activities .....	73		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	42	20	20
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	43	20	20
Budget authority:			
Appropriations, discretionary:			
1101 Appropriaation (special or trust) .....	50	50	
1120 Appropriations transferred to other acct [075-9911] .....		-50	
1160 Appropriation, discretionary (total) .....	50		
1930 Total budgetary resources available .....	93	20	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	20	20	20

FDA INNOVATION ACCOUNT, CURES ACT—Continued  
Program and Financing—Continued

Identification code 075-5629-0-2-554	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	56	65	
3010 New obligations, unexpired accounts .....	73		
3020 Outlays (gross) .....	-63	-65	
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	65		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	56	65	
3200 Obligated balance, end of year .....	65		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	50		
Outlays, gross:			
4010 Outlays from new discretionary authority .....	12		
4011 Outlays from discretionary balances .....	51	65	
4020 Outlays, gross (total) .....	63	65	
4180 Budget authority, net (total) .....	50		
4190 Outlays, net (total) .....	63	65	

The 21<sup>st</sup> Century Cures Act, enacted into law on December 13, 2016, included funding for FDA through fiscal year 2025 to modernize medical product development and review.

## Object Classification (in millions of dollars)

Identification code 075-5629-0-2-554	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	13		
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....	1		
11.7 Military personnel .....	1		
11.9 Total personnel compensation .....	16		
12.1 Civilian personnel benefits .....	5		
25.1 Advisory and assistance services .....	9		
25.2 Other services from non-Federal sources .....	17		
25.3 Other goods and services from Federal sources .....	7		
25.5 Research and development contracts .....	1		
25.7 Operation and maintenance of equipment .....	1		
26.0 Supplies and materials .....	1		
41.0 Grants, subsidies, and contributions .....	16		
99.9 Total new obligations, unexpired accounts .....	73		

## Employment Summary

Identification code 075-5629-0-2-554	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	84		
1101 Direct military average strength employment .....	2		

## REVOLVING FUND FOR CERTIFICATION AND OTHER SERVICES

## Program and Financing (in millions of dollars)

Identification code 075-4309-0-3-554	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Revolving Fund for Certification and Other Services (Reimbursable) .....	7	11	11
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	7	11	11
1802 Offsetting collections (previously unavailable) .....	1	1	1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1	-1	-1

1850 Spending auth from offsetting collections, mand (total) .....	7	11	11
1900 Budget authority (total) .....	7	11	11
1930 Total budgetary resources available .....	9	13	13
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	2	2
3010 New obligations, unexpired accounts .....	7	11	11
3020 Outlays (gross) .....	-8	-11	-11
3050 Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	2	2
3200 Obligated balance, end of year .....	2	2	2

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	7	11	11
Outlays, gross:			
4100 Outlays from new mandatory authority .....	5	8	8
4101 Outlays from mandatory balances .....	3	3	3
4110 Outlays, gross (total) .....	8	11	11
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-7	-11	-11
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	1		

## Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections .....	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1	1	1

FDA certifies color additives for use in foods, drugs, and cosmetics. It also lists color additives for use in foods, drugs, medical devices, and cosmetics. These services are financed wholly by fees paid by the industries affected.

## Object Classification (in millions of dollars)

Identification code 075-4309-0-3-554	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	4	4
12.1 Civilian personnel benefits .....	1	2	2
23.1 Rental payments to GSA .....	1	1	1
25.2 Other services from non-Federal sources .....		1	1
25.4 Operation and maintenance of facilities .....	1	1	1
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....		1	1
99.9 Total new obligations, unexpired accounts .....	7	11	11

## Employment Summary

Identification code 075-4309-0-3-554	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	36	37	37

## HEALTH RESOURCES AND SERVICES ADMINISTRATION

## Federal Funds

## HEALTH RESOURCES AND SERVICES

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

## Program and Financing (in millions of dollars)

Identification code 075-0350-0-1-550	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 Primary Health Care (Health Centers, Free Clinics) .....	1,837	1,891	
0010 Primary Health Care (Mandatory) .....	4,283	4,383	
0015 Health Workforce .....	1,422	1,430	
0020 Health Workforce (Mandatory) .....	656	517	
0025 Maternal and Child Health .....	1,190	1,190	
0030 Maternal and Child Health (Mandatory) .....	6	6	

0035	Ryan White HIV/AIDS .....	2,599	2,611	.....
0040	Health Systems .....	122	122	.....
0045	Rural Health .....	365	369	.....
0050	Family Planning .....	286	286	.....
0055	HRSA Program Management .....	1,054	165	.....
0057	340B Drug Pricing Program/Office of Pharmacy Affairs .....	12	12	.....
0058	Telehealth .....	42	42	.....
0091	Direct program activities, subtotal .....	13,874	13,024	.....
0300	Total direct programs .....	13,874	13,024	.....
	Credit program obligations:			
0702	Loan guarantee subsidy .....		1	.....
0791	Direct program activities, subtotal .....		1	.....
0799	Total direct obligations .....	13,874	13,025	.....
0801	Health Resources and Services (Reimbursable) .....	73	98	46
0899	Total reimbursable obligations .....	73	98	46
0900	Total new obligations, unexpired accounts .....	13,947	13,123	46

**Budgetary resources:**

	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	311	1,481	61
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	126		
1010	Unobligated balance transfer to other accts [015–5606] .....	-5	-5	-5
1021	Recoveries of prior year unpaid obligations .....	109		
1033	Recoveries of prior year paid obligations .....	9		
1070	Unobligated balance (total) .....	424	1,476	56
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation .....	8,888	7,997	.....
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [075–0140] .....	32	32	.....
	Appropriations, mandatory:			
1200	Appropriation .....	6,004	3,581	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected .....	39	52	.....
1701	Change in uncollected payments, Federal sources .....	12		
1750	Spending auth from offsetting collections, disc (total) .....	51	52	.....
	Spending authority from offsetting collections, mandatory:			
1800	Offsetting collections (cash)(HPSL&NSL) .....	34	46	46
1802	Offsetting collections (previously unavailable) .....	1	2	2
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-2	-2	-2
1850	Spending auth from offsetting collections, mand (total) .....	33	46	46
1900	Budget authority (total) .....	15,008	11,708	46
1930	Total budgetary resources available .....	15,432	13,184	102
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-4		
1941	Unexpired unobligated balance, end of year .....	1,481	61	56

**Change in obligated balance:**

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	13,703	13,443	13,249
3010	New obligations, unexpired accounts .....	13,947	13,123	46
3011	Obligations ("upward adjustments"), expired accounts .....	51		
3020	Outlays (gross) .....	-13,956	-13,317	-9,950
3040	Recoveries of prior year unpaid obligations, unexpired .....	-109		
3041	Recoveries of prior year unpaid obligations, expired .....	-193		
3050	Unpaid obligations, end of year .....	13,443	13,249	3,345
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-23	-23	-23
3070	Change in uncollected pymts, Fed sources, unexpired .....	-12		
3071	Change in uncollected pymts, Fed sources, expired .....	12		
3090	Uncollected pymts, Fed sources, end of year .....	-23	-23	-23
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	13,680	13,420	13,226
3200	Obligated balance, end of year .....	13,420	13,226	3,322

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	8,971	8,081	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	2,410	2,676	.....
4011	Outlays from discretionary balances .....	5,978	5,530	7,925
4020	Outlays, gross (total) .....	8,388	8,206	7,925
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-10	-14	.....
4033	Non-Federal sources .....	-45	-38	.....

4040	Offsets against gross budget authority and outlays (total) ....	-55	-52	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-12		.....
4052	Offsetting collections credited to expired accounts .....	12		.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	4		.....
4060	Additional offsets against budget authority only (total) .....	4		.....
4070	Budget authority, net (discretionary) .....	8,920	8,029	.....
4080	Outlays, net (discretionary) .....	8,333	8,154	7,925
	Mandatory:			
4090	Budget authority, gross .....	6,037	3,627	46
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	2,082	1,618	46
4101	Outlays from mandatory balances .....	3,486	3,493	1,979
4110	Outlays, gross (total) .....	5,568	5,111	2,025
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources .....	-39	-46	-46
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts .....	5		.....
4160	Budget authority, net (mandatory) .....	6,003	3,581	.....
4170	Outlays, net (mandatory) .....	5,529	5,065	1,979
4180	Budget authority, net (total) .....	14,923	11,610	.....
4190	Outlays, net (total) .....	13,862	13,219	9,904

**Memorandum (non-add) entries:**

5090	Unexpired unavailable balance, SOY: Offsetting collections .....	1	2	2
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	2	2	2
5103	Unexpired unavailable balance, SOY: Fulfilled purpose .....	1	1	.....
5104	Unexpired unavailable balance, EOY: Fulfilled purpose .....	1		.....

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

Identification code 075–0350–0–1–550	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Facilities Renovation Loans .....	19	72	.....
215999 Total loan guarantee levels .....	19	72	.....
Guaranteed loan subsidy (in percent):			
232001 Facilities Renovation Loans .....	2.53	2.45	.....
232999 Weighted average subsidy rate .....	2.53	2.45	.....
Guaranteed loan subsidy budget authority:			
233001 Facilities Renovation Loans .....		2	.....
233999 Total subsidy budget authority .....		2	.....

Resources displayed here support grants and contracts managed by Health Resources and Services Administration (HRSA). These activities include support for Health Centers, treatment and care for those living with HIV/AIDS, health workforce training, maternal and child health care services, promotion of organ and bone marrow donation, rural health activities, and the medical malpractice claims funds, which pay malpractice claims filed against employees of federally supported health centers and free clinics. HRSA is also responsible for oversight of the 340B Drug Pricing Program.

In 2026 HRSA will be reorganized into the Agency for a Healthy America to improve coordination of health resources for Americans. In addition, the 340B Drug Pricing Program and the Organ Transplantation Program will move to CMS.

**Object Classification** (in millions of dollars)

Identification code 075–0350–0–1–550	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	307	356	.....
11.3 Other than full-time permanent .....	7	7	.....
11.5 Other personnel compensation .....	9	9	.....
11.7 Military personnel .....	28	29	.....
11.9 Total personnel compensation .....	351	401	.....
12.1 Civilian personnel benefits .....	112	125	.....
12.2 Military personnel benefits .....	5	5	.....
13.0 Benefits for former personnel .....	1	1	.....
21.0 Travel and transportation of persons .....	4	4	.....
23.1 Rental payments to GSA .....	21	21	.....
25.1 Advisory and assistance services .....	31	31	.....

HEALTH RESOURCES AND SERVICES—Continued  
Object Classification—Continued

Identification code 075–0350–0–1–550	2024 actual	2025 est.	2026 est.
25.2 Other services from non-Federal sources .....	659	659	.....
25.3 Other goods and services from Federal sources .....	89	89	.....
25.4 Operation and maintenance of facilities .....	1	1	.....
25.6 Medical care .....	5	5	.....
25.7 Operation and maintenance of equipment .....	6	6	.....
26.0 Supplies and materials .....	1	1	.....
31.0 Equipment .....	13	13	.....
41.0 Grants, subsidies, and contributions .....	12,491	11,580	.....
42.0 Insurance claims and indemnities .....	83	83	.....
99.0 Direct obligations .....	13,873	13,025	.....
99.0 Reimbursable obligations .....	74	98	46
99.9 Total new obligations, unexpired accounts .....	13,947	13,123	46

## Employment Summary

Identification code 075–0350–0–1–550	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,370	2,243	.....
1101 Direct military average strength employment .....	170	156	.....
2001 Reimbursable civilian full-time equivalent employment .....	56	60	.....
2101 Reimbursable military average strength employment .....	3	3	.....

## HEALTH RESOURCES AND SERVICES

(Legislative proposal, not subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 075–0350–2–1–550	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Health Resources and Services (Reimbursable) .....	.....	.....	-46
0900 Total new obligations, unexpired accounts (object class 33.0) .....	.....	.....	-46
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (cash)(HPSL&NSL) .....	.....	.....	-46
1802 Offsetting collections (previously unavailable) .....	.....	.....	-2
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	.....	.....	2
1850 Spending auth from offsetting collections, mand (total) .....	.....	.....	-46
1900 Budget authority (total) .....	.....	.....	-46
1930 Total budgetary resources available .....	.....	.....	-46
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	-46
3020 Outlays (gross) .....	.....	.....	46
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	.....	.....	-46
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	.....	-46
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	.....	.....	46
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

In 2026 HRSA will be reorganized into the Agency for a Healthy America to improve coordination of health resources for Americans.

## HEALTH CENTER GUARANTEED LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 075–4442–0–3–551	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1930 Total budgetary resources available .....	2	2	2

## Memorandum (non-add) entries:

1941 Unexpired unobligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

## Status of Guaranteed Loans (in millions of dollars)

Identification code 075–4442–0–3–551	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	.....	.....	.....
2121 Limitation available from carry-forward .....	823	804	.....
2143 Uncommitted limitation carried forward .....	-804	-732	.....
2150 Total guaranteed loan commitments .....	19	72	.....
2199 Guaranteed amount of guaranteed loan commitments .....	15	58	.....
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	80	91	153
2231 Disbursements of new guaranteed loans .....	19	72	.....
2251 Repayments and prepayments .....	-8	-10	-10
Adjustments:			
2263 Terminations for default that result in claim payments .....	.....	.....	.....
2264 Other adjustments, net .....	.....	.....	.....
2290 Outstanding, end of year .....	91	153	143

## Memorandum:

2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	70	122	114
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Public Law 104–299, Public Law 104–208, and Public Law 115–141 authorize Health Resources and Services Administration (HRSA) to guarantee up to \$1 billion in private loans to health centers for the costs of developing and operating managed care networks or plans and for the construction, renovation, and modernization of medical facilities. The program account for this activity is displayed in the Health Resources and Services account (75–0350) as a line in the program and financing schedule.

In 2026 the Health Resources and Services Administration will be reorganized into the Agency for a Healthy America to improve coordination of health resources for Americans.

## Balance Sheet (in millions of dollars)

Identification code 075–4442–0–3–551	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	1	1
1999 Total assets .....	1	1
<b>LIABILITIES:</b>		
2204 Non-Federal liabilities: Liabilities for loan guarantees .....	1	1
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	1	1

## INDIAN HEALTH SERVICE

## Federal Funds

## INDIAN HEALTH SERVICES

For expenses necessary to carry out the Act of August 5, 1954 (68 Stat. 674), the Indian Self-Determination and Education Assistance Act, the Indian Health Care Improvement Act, and titles II and III of the Public Health Service Act with respect to the Indian Health Service, \$84,409,000, to remain available until September 30, 2027, except as otherwise provided herein, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2025; in addition, \$264,702,000, to remain available until September 30, 2027, for the Electronic Health Record System and the Indian Healthcare Improvement Fund, of which \$74,138,000 is for the Indian Health Care Improvement Fund and may be used, as needed, to carry out activities typically funded under the Indian Health Facilities account; together with payments received during the fiscal year pursuant to sections 231(b) and 233 of the Public Health Service Act (42 U.S.C. 238(b) and 238b), for services furnished by the Indian Health Service: Provided, That funds made available to tribes and tribal organizations through contracts, grant agreements, or any other agreements or compacts authorized by the Indian Self-Deter-

ination and Education Assistance Act of 1975 (25 U.S.C. 450), shall be deemed to be obligated at the time of the grant or contract award and thereafter shall remain available to the tribe or tribal organization without fiscal year limitation: Provided further, That the amounts collected by the Federal Government as authorized by sections 104 and 108 of the Indian Health Care Improvement Act (25 U.S.C. 1613a and 1616a) during the preceding fiscal year for breach of contracts shall be deposited in the Fund authorized by section 108A of that Act (25 U.S.C. 1616a–1) and shall remain available until expended and, notwithstanding section 108A(c) of that Act (25 U.S.C. 1616a–1(c)), funds shall be available to make new awards under the loan repayment and scholarship programs under sections 104 and 108 of that Act (25 U.S.C. 1613a and 1616a): Provided further, That the amounts made available within this account for the Substance Abuse and Suicide Prevention Program, for Opioid Prevention, Treatment and Recovery Services, for the Domestic Violence Prevention Program, for the Zero Suicide Initiative, for the housing subsidy authority for civilian employees, for Aftercare Pilot Programs at Youth Regional Treatment Centers, for transformation and modernization costs of the Indian Health Service Electronic Health Record system, for national quality and oversight activities, to improve collections from public and private insurance at Indian Health Service and tribally operated facilities, for an initiative to treat or reduce the transmission of HIV and HCV, for a maternal health initiative, for the Telebehaviorial Health Center of Excellence, for Alzheimer's activities, for Village Built Clinics, for a produce prescription pilot, and for accreditation emergencies shall be allocated at the discretion of the Director of the Indian Health Service and shall remain available until expended: Provided further, That funds provided in this Act may be used for annual contracts and grants that fall within 2 fiscal years, provided the total obligation is recorded in the year the funds are appropriated: Provided further, That the amounts collected by the Secretary of Health and Human Services under the authority of title IV of the Indian Health Care Improvement Act (25 U.S.C. 1613) shall remain available until expended for the purpose of achieving compliance with the applicable conditions and requirements of titles XVIII and XIX of the Social Security Act, except for those related to the planning, design, or construction of new facilities: Provided further, That funding contained herein for scholarship programs under the Indian Health Care Improvement Act (25 U.S.C. 1613) shall remain available until expended: Provided further, That amounts received by tribes and tribal organizations under title IV of the Indian Health Care Improvement Act shall be reported and accounted for and available to the receiving tribes and tribal organizations until expended: Provided further, That the Bureau of Indian Affairs may collect from the Indian Health Service, and from tribes and tribal organizations operating health facilities pursuant to Public Law 93–638, such individually identifiable health information relating to disabled children as may be necessary for the purpose of carrying out its functions under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.): Provided further, That funds previously appropriated under this heading that became available on October 1, 2025 may be used, in addition to amounts otherwise available, for the Electronic Health Record System and the Indian Health Care Improvement Fund, notwithstanding any other provision of law: Provided further, That for purposes of the Indian Health Care Improvement Fund, such amounts may be used to carry out activities otherwise funded under the heading "Indian Health Facilities".

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

#### Program and Financing (in millions of dollars)

Identification code	075–0390–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Clinical services .....	5,090	4,499	4,580
0002	Preventive health .....	226	205	208
0003	Urban health .....	90	90	90
0004	Indian health professions .....	102	81	81
0005	Tribal management .....	3	3	3
0006	Direct operations .....	110	104	104
0007	Self-governance .....	7	6	6
0009	Diabetes funds .....	158	159	.....
0799	Total direct obligations .....	5,786	5,147	5,072
0801	Indian Health Services (Reimbursable) .....	2,734	2,734	2,734
0900	Total new obligations, unexpired accounts .....	8,520	7,881	7,806
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	4,532	3,752	3,480
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	3,691	.....	.....
1021	Recoveries of prior year unpaid obligations .....	420	.....	.....
1033	Recoveries of prior year paid obligations .....	50	.....	.....
1070	Unobligated balance (total) .....	5,002	3,752	3,480

Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	321	304	349
1131	Unobligated balance of appropriations permanently reduced .....	-90	.....	.....
1160	Appropriation, discretionary (total) .....	231	304	349
Advance appropriations, discretionary:				
1170	Advance appropriation .....	4,628	4,684	4,723
Appropriations, mandatory:				
1200	Appropriation (Diabetes) .....	196	119	.....
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-348	.....	.....
1260	Appropriations, mandatory (total) .....	-152	119	.....
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	2,559	2,502	2,495
1701	Change in uncollected payments, Federal sources .....	26	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	2,585	2,502	2,495
1900	Budget authority (total) .....	7,292	7,609	7,567
1930	Total budgetary resources available .....	12,294	11,361	11,047
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-22	.....	.....
1941	Unexpired unobligated balance, end of year .....	3,752	3,480	3,241
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2,281	2,433	2,675
3010	New obligations, unexpired accounts .....	8,520	7,881	7,806
3011	Obligations ("upward adjustments"), expired accounts .....	27	.....	.....
3020	Outlays (gross) .....	-7,934	-7,639	-8,052
3040	Recoveries of prior year unpaid obligations, unexpired .....	-420	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-41	.....	.....
3050	Unpaid obligations, end of year .....	2,433	2,675	2,429
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-148	-173	-173
3070	Change in uncollected pymts, Fed sources, unexpired .....	-26	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-173	-173	-173
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2,133	2,260	2,502
3200	Obligated balance, end of year .....	2,260	2,502	2,256
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	7,444	7,490	7,567
Outlays, gross:				
4010	Outlays from new discretionary authority .....	5,321	6,008	6,067
4011	Outlays from discretionary balances .....	2,213	1,509	1,980
4020	Outlays, gross (total) .....	7,534	7,517	8,047
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-316	-317	-310
4033	Non-Federal sources .....	-2,296	-2,185	-2,185
4040	Offsets against gross budget authority and outlays (total) ....	-2,612	-2,502	-2,495
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-26	.....	.....
4052	Offsetting collections credited to expired accounts .....	3	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	50	.....	.....
4060	Additional offsets against budget authority only (total) .....	27	.....	.....
4070	Budget authority, net (discretionary) .....	4,859	4,988	5,072
4080	Outlays, net (discretionary) .....	4,922	5,015	5,552
Mandatory:				
4090	Budget authority, gross .....	-152	119	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....	37	114	.....
4101	Outlays from mandatory balances .....	363	8	5
4110	Outlays, gross (total) .....	400	122	5
4180	Budget authority, net (total) .....	4,707	5,107	5,072
4190	Outlays, net (total) .....	5,322	5,137	5,557

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	4,707	5,107	5,072
Outlays .....	5,322	5,137	5,557
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	159
Outlays .....	.....	.....	153

INDIAN HEALTH SERVICES—Continued  
Summary of Budget Authority and Outlays—Continued

	2024 actual	2025 est.	2026 est.
Total:			
Budget Authority .....	4,707	5,107	5,231
Outlays .....	5,322	5,137	5,710

The Indian Health Services account provides medical care, public health services, and health professions training opportunities to American Indians and Alaska Natives. The Budget requests discretionary funding for 2026 for the Indian Health Services account.

**Object Classification** (in millions of dollars)

Identification code 075-0390-0-1-551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	556	562	562
11.3 Other than full-time permanent .....	29	29	29
11.5 Other personnel compensation .....	85	85	85
11.7 Military personnel .....	66	66	66
11.9 Total personnel compensation .....	736	742	742
12.1 Civilian personnel benefits .....	251	253	253
12.2 Military personnel benefits .....	12	12	12
13.0 Benefits for former personnel .....	7	7	7
21.0 Travel and transportation of persons .....	12	9	9
21.0 Patient travel .....	37	30	30
22.0 Transportation of things .....	8	8	8
23.1 Rental payments to GSA .....	18	18	18
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	11	11	11
25.1 Advisory and assistance services .....	16	16	16
25.2 Other services from non-Federal sources .....	225	225	225
25.3 Other goods and services from Federal sources .....	460	310	310
25.4 Operation and maintenance of facilities .....	10	10	10
25.6 Medical care .....	506	364	364
25.7 Operation and maintenance of equipment .....	21	21	21
25.8 Subsistence and support of persons .....	51	41	41
26.0 Supplies and materials .....	115	116	116
31.0 Equipment .....	43	37	37
32.0 Land and structures .....	21		
41.0 Grants, subsidies, and contributions .....	3,225	2,916	2,841
99.0 Direct obligations .....	5,786	5,147	5,072
99.0 Reimbursable obligations .....	2,734	2,734	2,734
99.9 Total new obligations, unexpired accounts .....	8,520	7,881	7,806

**Employment Summary**

Identification code 075-0390-0-1-551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	7,274	6,806	6,806
1101 Direct military average strength employment .....	423	364	364
2001 Reimbursable civilian full-time equivalent employment .....	6,450	6,155	6,155
2101 Reimbursable military average strength employment .....	654	671	671

INDIAN HEALTH SERVICES

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 075-0390-4-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0009 Diabetes funds .....			159
0900 Total new obligations, unexpired accounts (object class 41.0) .....			159
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (Diabetes) .....			159
1930 Total budgetary resources available .....			159
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			159
3020 Outlays (gross) .....			-153

3050 Unpaid obligations, end of year .....			6
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			6

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....			159
Outlays, gross:			
4100 Outlays from new mandatory authority .....			153
4180 Budget authority, net (total) .....			159
4190 Outlays, net (total) .....			153

CONTRACT SUPPORT COSTS

*For payments to tribes and tribal organizations for contract support costs associated with Indian Self-Determination and Education Assistance Act agreements with the Indian Health Service for fiscal year 2026, such sums as may be necessary: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account: Provided further, That amounts obligated but not expended by a tribe or tribal organization for contract support costs for such agreements for the current fiscal year shall be applied to contract support costs due for such agreements for subsequent fiscal years.*

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

**Program and Financing** (in millions of dollars)

Identification code 075-0344-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Contract Support Costs .....	962	1,708	1,708
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	962	1,708	1,708
1930 Total budgetary resources available .....	962	1,708	1,708
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	203	199	
3010 New obligations, unexpired accounts .....	962	1,708	1,708
3011 Obligations ("upward adjustments"), expired accounts .....	120		
3020 Outlays (gross) .....	-1,036	-1,907	-1,708
3041 Recoveries of prior year unpaid obligations, expired .....	-50		
3050 Unpaid obligations, end of year .....	199		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	203	199	
3200 Obligated balance, end of year .....	199		

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	962	1,708	1,708
Outlays, gross:			
4010 Outlays from new discretionary authority .....	946	1,708	1,708
4011 Outlays from discretionary balances .....	90	199	
4020 Outlays, gross (total) .....	1,036	1,907	1,708
4180 Budget authority, net (total) .....	962	1,708	1,708
4190 Outlays, net (total) .....	1,036	1,907	1,708

The Contract Support Costs account provides for the reasonable and allowable costs for direct program expenses for the operation of, and any additional administrative or other expense related to, the overhead incurred by tribes and tribal organizations who operate health programs through self-determination contracts and compacts. The Budget maintains indefinite discretionary funding for the Contract Support Costs account in 2026.

**Object Classification** (in millions of dollars)

Identification code 075-0344-0-1-551	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	1	1	1
41.0 Grants, subsidies, and contributions .....	961	1,707	1,707



99.9	Total new obligations, unexpired accounts .....	962	1,708	1,708
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**PAYMENTS FOR TRIBAL LEASES**

For payments to tribes and tribal organizations for leases pursuant to section 105(l) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5324(l)) for fiscal year 2026, such sums as may be necessary, which shall be available for obligation through September 30, 2027: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.

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

**Program and Financing** (in millions of dollars)

Identification code 075-0200-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments for Tribal Leases .....	386	339	413
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	386	339	413
1930 Total budgetary resources available .....	386	339	413
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7	2	.....
3010 New obligations, unexpired accounts .....	386	339	413
3020 Outlays (gross) .....	-391	-341	-413
3050 Unpaid obligations, end of year .....	2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	2	.....
3200 Obligated balance, end of year .....	2	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	386	339	413
Outlays, gross:			
4010 Outlays from new discretionary authority .....	385	339	413
4011 Outlays from discretionary balances .....	6	2	.....
4020 Outlays, gross (total) .....	391	341	413
4180 Budget authority, net (total) .....	386	339	413
4190 Outlays, net (total) .....	391	341	413

The Payments for Tribal Leases account provides for the reasonable and allowable costs for leases with a Tribe or tribal organization for a building owned or leased by the tribe or tribal organization that is used for administration or delivery of services under the Indian Self-Determination and Education Assistance Act. The Budget maintains current indefinite discretionary funding for the Payments for Tribal Leases account in 2026.

**Object Classification** (in millions of dollars)

Identification code 075-0200-0-1-551	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
23.2 Rental payments to others .....	85	85	85
41.0 Grants, subsidies, and contributions .....	301	254	328
99.9 Total new obligations, unexpired accounts .....	386	339	413

**INDIAN HEALTH FACILITIES**

For construction, repair, maintenance, demolition, improvement, and equipment of health and related auxiliary facilities, including quarters for personnel; preparation of plans, specifications, and drawings; acquisition of sites, purchase and erection of modular buildings, and purchases of trailers; and for provision of domestic and community sanitation facilities for Indians, as authorized by section 7 of the Act of August 5, 1954 (42 U.S.C. 2004a), the Indian Self-Determination Act, and the Indian Health Care Improvement Act, and for expenses necessary to carry out such Acts and titles II and III of the Public Health Service Act with respect to environmental health and facilities support activities of the Indian Health Service, \$8,726,000, to

remain available until expended, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2025; in addition, \$196,171,000, to remain available until expended, for Sanitation Facilities Construction and Health Care Facilities Construction: Provided, That notwithstanding any other provision of law, funds appropriated for the planning, design, construction, renovation, or expansion of health facilities for the benefit of an Indian tribe or tribes may be used to purchase land on which such facilities will be located: Provided further, That not to exceed \$500,000 may be used for fiscal year 2027 by the Indian Health Service to purchase TRANSAM equipment from the Department of Defense for distribution to the Indian Health Service and tribal facilities: Provided further, That funds previously appropriated under this heading that became available on October 1, 2025 may be used for Health Care Facilities Construction and Sanitation Facilities Construction, notwithstanding any other provision of law: Provided further, That none of the funds appropriated to the Indian Health Service may be used for sanitation facilities construction for new homes funded with grants by the housing programs of the United States Department of Housing and Urban Development.

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

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 075-0391-0-1-551	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	1
Receipts:			
Current law:			
1130 Rent and Charges for Quarters, Indian Health Service .....	10	12	12
2000 Total: Balances and receipts .....	11	13	13
Appropriations:			
Current law:			
2101 Indian Health Facilities .....	-10	-12	-12
5099 Balance, end of year .....	1	1	1

**Program and Financing** (in millions of dollars)

Identification code 075-0391-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Maintenance .....	159	171	171
0002 Sanitation Facilities Construction .....	177	107	13
0003 Facilities and environmental health .....	1,430	306	316
0004 Equipment .....	38	33	33
0005 Health Care Facilities Construction .....	346	183	183
0100 Total direct program .....	2,150	800	716
0799 Total direct obligations .....	2,150	800	716
0801 Indian Health Facilities (Reimbursable) .....	139	82	77
0900 Total new obligations, unexpired accounts .....	2,289	882	793
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,694	2,082	2,773
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2,622	.....	.....
1021 Recoveries of prior year unpaid obligations .....	30	.....	.....
1070 Unobligated balance (total) .....	2,724	2,082	2,773
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	312	293	205
1120 Appropriations transferred to other acct [075-0128] .....	-4	.....	.....
1160 Appropriation, discretionary (total) .....	308	293	205
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,201	700	700
1170 Advance appropriation .....	.....	507	511
1172 Advance appropriations transferred to other accounts [075-0128] .....	.....	-4	-4
1180 Advanced appropriation, discretionary (total) .....	1,201	1,203	1,207
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	10	12	12
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	.....	.....
1260 Appropriations, mandatory (total) .....	8	12	12
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	130	65	74
1900 Budget authority (total) .....	1,647	1,573	1,498
1930 Total budgetary resources available .....	4,371	3,655	4,271
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,082	2,773	3,478

INDIAN HEALTH FACILITIES—Continued  
Program and Financing—Continued

Identification code 075–0391–0–1–551	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,421	1,774	791
3010 New obligations, unexpired accounts .....	2,289	882	793
3020 Outlays (gross) .....	-1,906	-1,865	-1,438
3040 Recoveries of prior year unpaid obligations, unexpired .....	-30		
3050 Unpaid obligations, end of year .....	1,774	791	146
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-18	-18	-18
3090 Uncollected pymts, Fed sources, end of year .....	-18	-18	-18
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,403	1,756	773
3200 Obligated balance, end of year .....	1,756	773	128
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,639	1,561	1,486
Outlays, gross:			
4010 Outlays from new discretionary authority .....	806	469	446
4011 Outlays from discretionary balances .....	1,033	1,298	894
4020 Outlays, gross (total) .....	1,839	1,767	1,340
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-130	-65	-74
4040 Offsets against gross budget authority and outlays (total) ....	-130	-65	-74
Mandatory:			
4090 Budget authority, gross .....	8	12	12
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	6	6
4101 Outlays from mandatory balances .....	64	92	92
4110 Outlays, gross (total) .....	67	98	98
4180 Budget authority, net (total) .....	1,517	1,508	1,424
4190 Outlays, net (total) .....	1,776	1,800	1,364

The Indian Health Facilities account supports construction, repair and improvement, equipment, and environmental health and facilities support for the Indian Health Service. The Budget requests discretionary funding for 2026 for the Indian Health Facilities account.

## Object Classification (in millions of dollars)

Identification code 075–0391–0–1–551	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	68	52	52
11.3 Other than full-time permanent .....	8		
11.5 Other personnel compensation .....	4		
11.7 Military personnel .....	27	15	15
11.9 Total personnel compensation .....	107	67	67
12.1 Civilian personnel benefits .....	31	20	20
12.2 Military personnel benefits .....	2	6	6
21.0 Travel and transportation of persons .....	3		
22.0 Transportation of things .....	3	2	2
23.3 Communications, utilities, and miscellaneous charges .....	11	5	5
25.1 Advisory and assistance services .....	2	27	28
25.2 Other services from non-Federal sources .....	1,164	77	39
25.3 Other goods and services from Federal sources .....	6	27	28
25.4 Operation and maintenance of facilities .....	16	3	3
25.7 Operation and maintenance of equipment .....	6	2	2
26.8 Subsistence and support of persons OC 25.9 .....	137	51	6
25.0 Supplies and materials .....	11	12	12
31.0 Equipment .....	14	12	12
32.0 Land and structures .....	333	155	155
41.0 Grants, subsidies, and contributions .....	307	334	331
99.0 Direct obligations .....	2,153	800	716
99.0 Reimbursable obligations .....	136	82	77
99.9 Total new obligations, unexpired accounts .....	2,289	882	793

## Employment Summary

Identification code 075–0391–0–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,078	981	981

1101 Direct military average strength employment .....	169	163	163
2001 Reimbursable civilian full-time equivalent employment .....	86	86	86
2101 Reimbursable military average strength employment .....	6	6	6

## ADMINISTRATIVE PROVISIONS—INDIAN HEALTH SERVICE

Appropriations provided in this Act to the Indian Health Service shall be available for services as authorized by 5 U.S.C. 3109 at rates not to exceed the per diem rate equivalent to the maximum rate payable for senior-level positions under 5 U.S.C. 5376; hire of passenger motor vehicles and aircraft; purchase of medical equipment; purchase of reprints; purchase, renovation, and erection of modular buildings and renovation of existing facilities; payments for telephone service in private residences in the field, when authorized under regulations approved by the Secretary of Health and Human Services; uniforms, or allowances therefor as authorized by 5 U.S.C. 5901–5902; and for expenses of attendance at meetings that relate to the functions or activities of the Indian Health Service: Provided, That in accordance with the provisions of the Indian Health Care Improvement Act, non-Indian patients may be extended health care at all tribally administered or Indian Health Service facilities, subject to charges, and the proceeds along with funds recovered under the Federal Medical Care Recovery Act (42 U.S.C. 2651–2653) shall be credited to the account of the facility providing the service and shall be available without fiscal year limitation: Provided further, That notwithstanding any other law or regulation, funds transferred from the Department of Housing and Urban Development to the Indian Health Service shall be administered under Public Law 86–121, the Indian Sanitation Facilities Act and Public Law 93–638: Provided further, That funds appropriated to the Indian Health Service in this Act, except those used for administrative and program direction purposes, shall not be subject to limitations directed at curtailing Federal travel and transportation: Provided further, That none of the funds made available to the Indian Health Service in this Act shall be used for any assessments or charges by the Department of Health and Human Services unless such assessments or charges are identified in the budget justification and provided in this Act, are notified to the House and Senate Committees on Appropriations through the reprogramming process: Provided further, That notwithstanding any other provision of law, funds previously or herein made available to a tribe or tribal organization through a contract, grant, or agreement authorized by title I or title V of the Indian Self-Determination and Education Assistance Act of 1975 (25 U.S.C. 5301 et seq.), may be deobligated and reobligated to a self-determination contract under title I, or a self-governance agreement under title V of such Act and thereafter shall remain available to the tribe or tribal organization without fiscal year limitation: Provided further, That none of the funds made available to the Indian Health Service in this Act shall be used to implement the final rule published in the Federal Register on September 16, 1987, by the Department of Health and Human Services, relating to the eligibility for the health care services of the Indian Health Service until the Indian Health Service has submitted a budget request reflecting the increased costs associated with the proposed final rule, and such request has been included in an appropriations Act and enacted into law: Provided further, That with respect to functions transferred by the Indian Health Service to tribes or tribal organizations, the Indian Health Service is authorized to provide goods and services to those entities on a reimbursable basis, including payments in advance with subsequent adjustment, and the reimbursements received therefrom, along with the funds received from those entities pursuant to the Indian Self-Determination Act, may be credited to the same or subsequent appropriation account from which the funds were originally derived, with such amounts to remain available until expended: Provided further, That reimbursements for training, technical assistance, or services provided by the Indian Health Service will contain total costs, including direct, administrative, and overhead costs associated with the provision of goods, services, or technical assistance: Provided further, That the Indian Health Service may provide to civilian medical personnel serving in hospitals operated by the Indian Health Service housing allowances equivalent to those that would be provided to members of the Commissioned Corps of the United States Public Health Service serving in similar positions at such hospitals: Provided further, That the appropriation structure for the Indian Health Service may not be altered without advance notification to the House and Senate Committees on Appropriations: Provided further, That none of the funds made available in this Act to the Indian Health Service may be used to provide gender-transition services or gender-affirming care.

**CENTERS FOR DISEASE CONTROL AND PREVENTION****Federal Funds****IMMUNIZATION AND RESPIRATORY DISEASES**

For carrying out titles II, III, XVII, and XXI, and section 2821 of the Public Health Service Act (referred to in this Act as the "PHS Act"), and titles II and IV of the Immigration and Nationality Act, with respect to immunization and respiratory diseases, \$963,291,000.

**VIRAL HEPATITIS, SEXUALLY TRANSMITTED DISEASES, AND TUBERCULOSIS PREVENTION**

For carrying out titles II, III, XVII, and XXIII of the PHS Act with respect to viral hepatitis, sexually transmitted diseases, and tuberculosis prevention, \$300,000,000.

**EMERGING AND ZONOTIC INFECTIOUS DISEASES**

For carrying out titles II, III, and XVII, and section 2821 of the PHS Act, and titles II and IV of the Immigration and Nationality Act, with respect to emerging and zoonotic infectious diseases, \$870,486,000: Provided, That of the amounts made available under this heading, up to \$1,000,000 shall remain available until expended to pay for the transportation, medical care, treatment, and other related costs of persons quarantined or isolated under Federal or State quarantine law.

**PUBLIC HEALTH SCIENTIFIC SERVICES**

For carrying out titles II, III, and XVII of the PHS Act with respect to surveillance, health informatics, and workforce development, \$496,600,000: Provided, That in addition to amounts provided herein, \$100,000,000 shall be from funds available under section 241 of the PHS Act for data modernization.

**CDC-WIDE ACTIVITIES AND PROGRAM SUPPORT****(INCLUDING TRANSFER OF FUNDS)**

For carrying out titles II, III, XVII and XIX, and section 2821 of the PHS Act and for cross-cutting activities and program support for activities funded in other appropriations included in this Act for the Centers for Disease Control and Prevention, \$779,520,000, of which \$260,000,000 shall remain available through September 30, 2027, for public health infrastructure and capacity: Provided, That paragraphs (1) through (3) of subsection (b) of section 2821 of the PHS Act shall not apply to funds appropriated under this heading and in all other accounts of the CDC: Provided further, That of the amounts made available under this heading, \$25,000,000, to remain available until expended, shall be available to the Director of the CDC for deposit in the Infectious Diseases Rapid Response Reserve Fund established by section 231 of division B of Public Law 115-245: Provided further, That of the amounts made available under this heading, \$293,200,000 shall remain available through September 30, 2028, for global public health protection: Provided further, That funds appropriated under this heading may be used for the purchase and insurance of official motor vehicles in foreign countries: Provided further, That funds appropriated under this heading may be used to support a contract for the operation and maintenance of an aircraft in direct support of activities throughout CDC to ensure the agency is prepared to address public health preparedness emergencies: Provided further, That employees of CDC or the Public Health Service, both civilian and commissioned officers, detailed to States, municipalities, or other organizations under authority of section 214 of the PHS Act, or in overseas assignments, shall be treated as non-Federal employees for reporting purposes only and shall not be included within any personnel ceiling applicable to the Agency, Service, or the Department of Health and Human Services during the period of detail or assignment: Provided further, That CDC may use up to \$10,000 from amounts appropriated to CDC in this Act for official reception and representation expenses when specifically approved by the Director of CDC: Provided further, That in addition, such sums as may be derived from authorized user fees, which shall be credited to the appropriation charged with the cost thereof: Provided further, That with respect to the previous proviso, authorized user fees from the Vessel Sanitation Program shall be available through September 30, 2027: Provided further, That in addition to amounts provided herein, \$105,000,000 shall be available under section 241 of the PHS Act to supplement funds available for disease forecasting and analytics.

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

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 075-0943-0-1-999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1

**Receipts:**

<b>Current law:</b>			
1130 Cooperative Research and Development Agreements, Centers for Disease Control .....	3	2	2
2000 Total: Balances and receipts .....	3	2	3
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 CDC-wide Activities and Program Support .....	-3	-1	-1
5099 Balance, end of year .....		1	2

**Program and Financing** (in millions of dollars)

Identification code 075-0943-0-1-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Birth Defects, Developmental Disabilities, Disability and Health (0958) .....	206	206	
0002 CDC-Wide Activities and Program Support (0943) .....	2,065	504	692
0004 Chronic Disease Prevention and Health Promotion (0948) .....	1,441	1,193	
0005 Emerging and Zoonotic Infectious Diseases (0949) .....	780	708	870
0006 Energy Employee Illness Occupational Compensation Program Act (EEOICPA) (0954) .....	53	51	51
0007 Environmental Health (0947) .....	243	192	88
0008 Global Health (0955) .....	711	693	
0012 HIV/AIDS, Viral Hepatitis, STD and TB Prevention (0950) .....	1,389	1,391	300
0013 Immunization and Respiratory Diseases (0951) .....	880	237	963
0015 Injury Prevention and Control (0952) .....	761	761	
0016 Occupational Safety and Health (0953) .....	362	363	
0019 Public Health Preparedness and Response (0956) .....	937	938	489
0020 Public Health Scientific Services (0959) .....	711	712	497
0021 Cooperative Research and Development Agreements (CRADA) (5146) .....	3		
0024 CDC-Wide Activities and Program Support (User and Other Similar Fees) .....	113	2	1
0799 Total direct obligations .....	10,655	7,951	3,951
0802 CDC-Wide Activities and Program Support (Reimbursable) .....	229	642	642
0803 Public Health Scientific Services (0959) (Reimbursable) .....	43	43	100
0809 Reimbursable program activities, subtotal .....	272	685	742
0899 Total reimbursable obligations .....	272	685	742
0900 Total new obligations, unexpired accounts .....	10,927	8,636	4,693
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1,829	600	1,486
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,173		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-47		
1021 Recoveries of prior year unpaid obligations .....	789		
1033 Recoveries of prior year paid obligations .....	42		
1070 Unobligated balance (total) .....	2,613	600	1,486
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	7,898	7,898	3,899
1120 Appropriations transferred to other acct [075-0945] .....	-25	-25	-25
1160 Appropriation, discretionary (total) .....	7,873	7,873	3,874
<b>Appropriations, mandatory:</b>			
1200 Appropriation (075-0954 - EEOICPA) .....	55	55	55
1201 Appropriation (075-5146 CRADA) .....	3	1	1
1221 Appropriations transferred from other acct PPHF [075-0116] .....	1,186	1,186	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-521	-4	-4
1260 Appropriations, mandatory (total) .....	723	1,238	52
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	285	408	408
1701 Change in uncollected payments, Federal sources .....	88		
1750 Spending auth from offsetting collections, disc (total) .....	373	408	408
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	13	3	3
1900 Budget authority (total) .....	8,982	9,522	4,337
1930 Total budgetary resources available .....	11,595	10,122	5,823
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-68		
1941 Unexpired unobligated balance, end of year .....	600	1,486	1,130
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	16,487	14,554	12,035
3001 Adjustments to unpaid obligations brought forward, Oct 1 .....	-4		
3010 New obligations, unexpired accounts .....	10,927	8,636	4,693

CDC-WIDE ACTIVITIES AND PROGRAM SUPPORT—Continued  
Program and Financing—Continued

Identification code 075–0943–0–1–999	2024 actual	2025 est.	2026 est.
3011 Obligations ("upward adjustments"), expired accounts .....	37		
3020 Outlays (gross) .....	-11,832	-11,155	-10,411
3040 Recoveries of prior year unpaid obligations, unexpired .....	-789		
3041 Recoveries of prior year unpaid obligations, expired .....	-272		
3050 Unpaid obligations, end of year .....	14,554	12,035	6,317
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-188	-181	-181
3070 Change in uncollected pymts, Fed sources, unexpired .....	-88		
3071 Change in uncollected pymts, Fed sources, expired .....	95		
3090 Uncollected pymts, Fed sources, end of year .....	-181	-181	-181
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	16,295	14,373	11,854
3200 Obligated balance, end of year .....	14,373	11,854	6,136
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8,246	8,281	4,282
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,857	3,319	1,803
4011 Outlays from discretionary balances .....	6,827	6,943	7,654
4020 Outlays, gross (total) .....	9,684	10,262	9,457
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-368	-408	-408
4033 Non-Federal sources .....	-52		
4040 Offsets against gross budget authority and outlays (total) ....	-420	-408	-408
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-88		
4052 Offsetting collections credited to expired accounts .....	93		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	42		
4060 Additional offsets against budget authority only (total) .....	47		
4070 Budget authority, net (discretionary) .....	7,873	7,873	3,874
4080 Outlays, net (discretionary) .....	9,264	9,854	9,049
Mandatory:			
4090 Budget authority, gross .....	736	1,241	55
Outlays, gross:			
4100 Outlays from new mandatory authority .....	313	279	42
4101 Outlays from mandatory balances .....	1,835	614	912
4110 Outlays, gross (total) .....	2,148	893	954
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-13	-3	-3
4180 Budget authority, net (total) .....	8,596	9,111	3,926
4190 Outlays, net (total) .....	11,399	10,744	10,000

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	8,596	9,111	3,926
Outlays .....	11,399	10,744	10,000
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			48
Outlays .....			30
Total:			
Budget Authority .....	8,596	9,111	3,974
Outlays .....	11,399	10,744	10,030

The Centers for Disease Control and Prevention (CDC) works to protect the health and safety of all Americans. The agency has played a key role in protecting Americans from recent health emergencies. Key programs of the CDC include immunization and respiratory diseases; viral hepatitis, STD, and tuberculosis prevention; emerging and zoonotic infectious diseases; public health and scientific services; global disease detection; public health preparedness and emergency response; and cross-cutting CDC-wide activities and program support, including public health infrastructure. The FY 2026 Budget supports core public health capacities that are essential to prepare for and respond to public health emergencies and to the effective and efficient functioning of public health systems. With investments in the FY 2026 Budget, CDC will continue to aim to build a sustainable and resi-

lient public health system that can respond effectively to emerging threats and to ongoing public health needs to keep Americans safe and healthy.

## Object Classification (in millions of dollars)

Identification code 075–0943–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1,055	799	394
11.3 Other than full-time permanent .....	149	113	55
11.5 Other personnel compensation .....	61	46	23
11.7 Military personnel .....	96	72	35
11.8 Special personal services payments .....	3	2	1
11.9 Total personnel compensation .....	1,364	1,032	508
12.1 Civilian personnel benefits .....	459	348	171
12.2 Military personnel benefits .....	28	21	10
21.0 Travel and transportation of persons .....	61	45	22
22.0 Transportation of things .....	10	8	4
23.2 Rental payments to others .....	8	6	3
23.3 Communications, utilities, and miscellaneous charges .....	5	4	2
24.0 Printing and reproduction .....	2	2	1
25.1 Advisory and assistance services .....	1,363	1,000	538
25.2 Other services from non-Federal sources .....	76	57	28
25.3 Other goods and services from Federal sources .....	1,134	845	416
25.4 Operation and maintenance of facilities .....	11	8	4
25.5 Research and development contracts .....	58	44	21
25.6 Medical care .....	4	3	1
25.7 Operation and maintenance of equipment .....	123	92	45
26.0 Supplies and materials .....	185	138	68
31.0 Equipment .....	42	31	15
32.0 Land and structures .....	2	1	1
41.0 Grants, subsidies, and contributions .....	5,522	4,116	2,019
94.0 Financial transfers .....	198	150	74
99.0 Direct obligations .....	10,655	7,951	3,951
99.0 Reimbursable obligations .....	272	685	742
99.9 Total new obligations, unexpired accounts .....	10,927	8,636	4,693

## Employment Summary

Identification code 075–0943–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	10,215	6,949	4,543
1101 Direct military average strength employment .....	681	707	461
2001 Reimbursable civilian full-time equivalent employment .....	338	338	338
2101 Reimbursable military average strength employment .....	29	29	29

## PUBLIC HEALTH PREPAREDNESS AND RESPONSE

(Legislative proposal, not subject to PAYGO)

*Contingent upon enactment of authorizing legislation to reorganize the Administration for Strategic Preparedness and Response and transfer its functions to the Centers for Disease Control and Prevention, for carrying out to the extent not otherwise provided, titles II, III, XII, XVII, and XXVIII of the PHS Act with respect to public health preparedness and response, and for expenses necessary to support activities related to countering potential biological, nuclear, radiological, and chemical threats and other public health emergencies, \$587,678,000: Provided, That the Director of the Centers for Disease Control and Prevention (referred to in this title as "CDC") and the Administrator of the Agency for Toxic Substances and Disease Registry may detail staff between their components without reimbursement to support an activation of the CDC Emergency Operations Center: Provided further, That the Director or Administrator, as applicable, shall provide a notice to the Committees on Appropriations of the House of Representatives and the Senate within 15 days of the use of this authority: Provided further, That the Director or Administrator, as applicable, shall provide a full report to the Committees on Appropriations of the House of Representatives and the Senate within 30 days after the first use of this authority, which shall include the number of staff detailed, the number of days for which such staff are detailed, and the funding levels broken down by the originating center or agency: Provided further, That the Director or Administrator, as applicable, shall provide an update to such report every 180 days until staff are no longer on detail without reimbursement to the CDC Emergency Operations Center.*

**Program and Financing** (in millions of dollars)

Identification code 075–0943–2–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0006 Energy Employee Illness Occupational Compensation Program Act (EEOICPA) (0954) .....			-51
0019 Public Health Preparedness and Response (0956) .....			99
0900 Total new obligations, unexpired accounts .....			48
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			99
Appropriations, mandatory:			
1200 Appropriation (075–0954 - EEOICPA) .....			-55
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....			4
1260 Appropriations, mandatory (total) .....			-51
1900 Budget authority (total) .....			48
1930 Total budgetary resources available .....			48
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			48
3020 Outlays (gross) .....			-30
3050 Unpaid obligations, end of year .....			18
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			18
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			99
Outlays, gross:			
4010 Outlays from new discretionary authority .....			69
Mandatory:			
4090 Budget authority, gross .....			-51
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-39
4180 Budget authority, net (total) .....			48
4190 Outlays, net (total) .....			30

This account consolidates several programs formerly located in the Administration for Strategic Preparedness and Response, in alignment with the HHS reorganization.

**Object Classification** (in millions of dollars)

Identification code 075–0943–2–1–999	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....			25
11.7 Military personnel .....			9
11.9 Total personnel compensation .....			34
12.1 Civilian personnel benefits .....			10
12.2 Military personnel benefits .....			3
13.0 Benefits for former personnel .....			4
21.0 Travel and transportation of persons .....			9
22.0 Transportation of things .....			3
23.2 Rental payments to others .....			4
25.1 Advisory and assistance services .....			-35
25.3 Other goods and services from Federal sources .....			3
25.7 Operation and maintenance of equipment .....			5
31.0 Equipment .....			5
41.0 Grants, subsidies, and contributions .....			3
99.0 Direct obligations .....			48
99.9 Total new obligations, unexpired accounts .....			48

**Employment Summary**

Identification code 075–0943–2–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			166
1101 Direct military average strength employment .....			56

**BUILDINGS AND FACILITIES**

(INCLUDING TRANSFER OF FUNDS)

For acquisition of real property, equipment, construction, installation, demolition, and renovation of facilities, \$40,000,000, which shall remain available until expended: Provided, That funds made available to this account in this or any prior Act that are available for the acquisition of real property or for construction or improvement of facilities shall be available to make improvements on non-federally owned property, provided that any improvements that are not adjacent to federally owned property do not exceed \$2,500,000, and that the primary benefit of such improvements accrues to CDC: Provided further, That funds made available to this account in this or any prior Act that are available for the acquisition of real property or for construction or improvement of facilities in conjunction with the new replacement mine safety research facility shall be available to make improvements on non-federally owned property, provided that any improvements that are not adjacent to federally owned property do not exceed \$5,000,000: Provided further, That in addition, the prior year unobligated balance of any amounts assigned to former employees in accounts of CDC made available for Individual Learning Accounts shall be credited to and merged with the amounts made available under this heading to support the replacement of the mine safety research facility.

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

**Program and Financing** (in millions of dollars)

Identification code 075–0960–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CDC Buildings and Facilities (0960) .....	29	40	40
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	395	406	406
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	40	40	40
1930 Total budgetary resources available .....	435	446	446
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	406	406	406
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	33	44	24
3010 New obligations, unexpired accounts .....	29	40	40
3020 Outlays (gross) .....	-18	-60	-41
3050 Unpaid obligations, end of year .....	44	24	23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	33	44	24
3200 Obligated balance, end of year .....	44	24	23
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	40	40	40
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	16	16
4011 Outlays from discretionary balances .....	17	44	25
4020 Outlays, gross (total) .....	18	60	41
4180 Budget authority, net (total) .....	40	40	40
4190 Outlays, net (total) .....	18	60	41

Buildings and Facilities funds support renovations to existing buildings, as well as repair and improvements (e.g., laboratory ventilation upgrades, structural repairs, roof replacements, and electrical and mechanical repairs) necessary to restore, maintain, and improve CDC's assets.

**Object Classification** (in millions of dollars)

Identification code 075–0960–0–1–551	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	2	2	3
25.4 Operation and maintenance of facilities .....	13	19	18
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	13	18	18

## BUILDINGS AND FACILITIES—Continued

## Object Classification—Continued

Identification code 075–0960–0–1–551	2024 actual	2025 est.	2026 est.
99.9 Total new obligations, unexpired accounts .....	29	40	40

## CDC WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 075–4553–0–4–551	2024 actual	2025 est.	2026 est.
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<b>Obligations by program activity:</b>			
0801 CDC Working Capital Fund (Reimbursable) .....	811	721	721

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	221	227	227
1021 Recoveries of prior year unpaid obligations .....	12		
1070 Unobligated balance (total) .....	233	227	227
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	805	721	721
1900 Budget authority (total) .....	805	721	721
1930 Total budgetary resources available .....	1,038	948	948
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	227	227	227

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	332	339	212
3010 New obligations, unexpired accounts .....	811	721	721
3020 Outlays (gross) .....	-792	-848	-861
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12		
3050 Unpaid obligations, end of year .....	339	212	72
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	331	338	211
3200 Obligated balance, end of year .....	338	211	71

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	805	721	721
Outlays, gross:			
4010 Outlays from new discretionary authority .....	526	476	476
4011 Outlays from discretionary balances .....	266	372	385
4020 Outlays, gross (total) .....	792	848	861
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-805	-721	-721
4040 Offsets against gross budget authority and outlays (total) ....	-805	-721	-721
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-13	127	140

Implemented in fiscal year 2014, CDC's Working Capital Fund has extended availability and serves as the funding mechanism to finance centralized business services support across CDC. Services rendered under the fund are performed at pre-established rates that are used to cover the full cost of operations and future investments. Contributions are collected for services, thereby creating market-like incentives to maximize efficiency and quality.

## Object Classification (in millions of dollars)

Identification code 075–4553–0–4–551	2024 actual	2025 est.	2026 est.
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Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	207	184	184
11.3 Other than full-time permanent .....	5	4	4
11.5 Other personnel compensation .....	6	5	5
11.7 Military personnel .....	4	3	3

11.9 Total personnel compensation .....	222	196	196
12.1 Civilian personnel benefits .....	81	72	72
12.2 Military personnel benefits .....	1	1	1
21.0 Travel and transportation of persons .....	4	4	4
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	20	18	18
23.3 Communications, utilities, and miscellaneous charges .....	21	19	19
25.1 Advisory and assistance services .....	54	48	48
25.2 Other services from non-Federal sources .....	44	39	39
25.3 Other goods and services from Federal sources .....	165	147	147
25.4 Operation and maintenance of facilities .....	97	85	85
25.7 Operation and maintenance of equipment .....	79	70	70
26.0 Supplies and materials .....	1	2	2
31.0 Equipment .....	19	17	17
32.0 Land and structures .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	811	721	721

## Employment Summary

Identification code 075–4553–0–4–551	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,729	1,777	1,777
2101 Reimbursable military average strength employment .....	25	25	25

## INFECTIOUS DISEASES RAPID RESPONSE RESERVE FUND

## Program and Financing (in millions of dollars)

Identification code 075–0945–0–1–551	2024 actual	2025 est.	2026 est.
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<b>Obligations by program activity:</b>			
0001 Direct program activity .....	12	25	25

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	528	545	545
1021 Recoveries of prior year unpaid obligations .....	4		
1070 Unobligated balance (total) .....	532	545	545
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [075–0943] ....	25	25	25
1930 Total budgetary resources available .....	557	570	570
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	545	545	545

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	108	67	9
3010 New obligations, unexpired accounts .....	12	25	25
3020 Outlays (gross) .....	-49	-83	-25
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3050 Unpaid obligations, end of year .....	67	9	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	108	67	9
3200 Obligated balance, end of year .....	67	9	9

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	25	25	25
Outlays, gross:			
4010 Outlays from new discretionary authority .....		16	16
4011 Outlays from discretionary balances .....	49	67	9
4020 Outlays, gross (total) .....	49	83	25
4180 Budget authority, net (total) .....	25	25	25
4190 Outlays, net (total) .....	49	83	25

The FY 2026 Budget provides \$25 million for the Infectious Diseases Rapid Response Reserve Fund within the Centers for Disease Control and Prevention. This Fund will provide the ability to respond efficiently and rapidly to emerging infectious disease threats or outbreaks.

## Object Classification (in millions of dollars)

Identification code 075–0945–0–1–551	2024 actual	2025 est.	2026 est.
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Direct obligations:			
25.1 Advisory and assistance services .....	7	15	15
25.3 Other goods and services from Federal sources .....	1	2	2

41.0	Grants, subsidies, and contributions .....	4	8	8
99.9	Total new obligations, unexpired accounts .....	12	25	25

**AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, TOXIC SUBSTANCES AND ENVIRONMENTAL PUBLIC HEALTH**

**Program and Financing (in millions of dollars)**

Identification code 075-0944-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Agency for Toxic Substances and Disease Registry, Toxic Substance (Direct) .....	90	82	78
0801 Agency for Toxic Substances and Disease Registry, Toxic Substance (Reimbursable) .....	1	15	15
0900 Total new obligations, unexpired accounts .....	91	97	93
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	19	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	82	82	78
1121 Appropriations transferred from other acct [097-0100] ....	5		
1160 Appropriation, discretionary (total) .....	87	82	78
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	4	15
1900 Budget authority (total) .....	89	86	93
1930 Total budgetary resources available .....	111	105	101
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	19	8	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	82	60	49
3010 New obligations, unexpired accounts .....	91	97	93
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-106	-108	-92
3041 Recoveries of prior year unpaid obligations, expired .....	-9		
3050 Unpaid obligations, end of year .....	60	49	50
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-1	-1
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	80	59	48
3200 Obligated balance, end of year .....	59	48	49
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	89	86	93
Outlays, gross:			
4010 Outlays from new discretionary authority .....	58	53	58
4011 Outlays from discretionary balances .....	44	55	34
4020 Outlays, gross (total) .....	102	108	92
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-4	-15
4040 Offsets against gross budget authority and outlays (total) ....	-3	-4	-15
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	87	82	78
4080 Outlays, net (discretionary) .....	99	104	77
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	4		
4180 Budget authority, net (total) .....	87	82	78
4190 Outlays, net (total) .....	103	104	77

**Object Classification (in millions of dollars)**

Identification code 075-0944-0-1-551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	26	25	24
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	1	1	1
11.7 Military personnel .....	4	3	3
11.9 Total personnel compensation .....	33	31	30
12.1 Civilian personnel benefits .....	11	10	11
25.1 Advisory and assistance services .....	7	7	3
25.2 Other services from non-Federal sources .....	3	3	3
25.3 Other goods and services from Federal sources .....	15	14	14
25.7 Operation and maintenance of equipment .....	1	1	1
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	19	15	15
99.0 Direct obligations .....	90	82	78
99.0 Reimbursable obligations .....	1	15	15
99.9 Total new obligations, unexpired accounts .....	91	97	93

**Employment Summary**

Identification code 075-0944-0-1-551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	197	155	155
1101 Direct military average strength employment .....	27	21	21
2001 Reimbursable civilian full-time equivalent employment .....	1		

**Trust Funds**

**AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY**

**TOXIC SUBSTANCES AND ENVIRONMENTAL PUBLIC HEALTH**

*For necessary expenses for the Agency for Toxic Substances and Disease Registry (ATSDR) in carrying out activities set forth in sections 104(i) and 111(c)(4) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA) and section 3019 of the Solid Waste Disposal Act, \$78,000,000: Provided, That notwithstanding any other provision of law, in lieu of performing a health assessment under section 104(i)(6) of CERCLA, the Administrator of ATSDR may conduct other appropriate health studies, evaluations, or activities, including, without limitation, biomedical testing, clinical evaluations, medical monitoring, and referral to accredited healthcare providers: Provided further, That in performing any such health assessment or health study, evaluation, or activity, the Administrator of ATSDR shall not be bound by the deadlines in section 104(i)(6)(A) of CERCLA: Provided further, That none of the funds appropriated under this heading shall be available for ATSDR to issue in excess of 40 toxicological profiles pursuant to section 104(i) of CERCLA during fiscal year 2026, and existing profiles may be updated as necessary.*

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

**NATIONAL INSTITUTES OF HEALTH**

**Federal Funds**

**NATIONAL CANCER INSTITUTE**

*For carrying out section 301 and title IV of the PHS Act with respect to cancer, \$4,530,833,000, of which up to \$18,000,000 may be used for facilities repairs and improvements at the National Cancer Institute—Frederick Federally Funded Research and Development Center in Frederick, Maryland.*

**NATIONAL INSTITUTE OF ALLERGY AND INFECTIOUS DISEASES**

*For carrying out section 301 and title IV of the PHS Act with respect to allergy and infectious diseases, \$4,174,965,000.*

**NATIONAL INSTITUTE OF GENERAL MEDICAL SCIENCES**

*For carrying out section 301 and title IV of the PHS Act with respect to general medical sciences, human genome research, biomedical imaging and bioengineering research, health information communications, and translational sciences, \$3,677,297,000, of which \$250,000,000 shall be from funds available under section 241 of the PHS Act: Provided, That not less than \$270,165,000 is provided for the Institutional Development Awards program: Provided, That of the amounts available*

## NATIONAL INSTITUTES OF HEALTH—Continued

for improvement of information systems, \$4,000,000 shall be available until September 30, 2027: Provided further, That the National Institute of General Medical Sciences may enter into personal services contracts for the provision of services in facilities owned, operated, or constructed under the jurisdiction of the National Institutes of Health (referred to in this title as "NIH"): Provided further, That up to \$75,000,000 shall be available to implement section 480 of the PHS Act (42 U.S.C. 287a), relating to the Cures Acceleration Network: Provided further, That not less than \$394,671,000 shall be made available for the Clinical and Translational Sciences Awards program.

## NATIONAL INSTITUTE ON AGING

For carrying out section 301 and title IV of the PHS Act with respect to aging, \$2,686,541,000.

## OFFICE OF THE DIRECTOR

## (INCLUDING TRANSFER OF FUNDS)

For carrying out the responsibilities of the Office of the Director, NIH, \$1,637,462,000: Provided, That funding shall be available for the purchase of not to exceed 29 passenger motor vehicles for replacement only: Provided further, That all funds credited to the NIH Management Fund shall remain available for one fiscal year after the fiscal year in which they are deposited: Provided further, That \$120,000,000 shall be for the Environmental Influences on Child Health Outcomes study: Provided further, That \$347,401,000 shall be available for the Common Fund established under section 402A(c)(1) of the PHS Act: Provided further, That of the funds provided, \$10,000 shall be for official reception and representation expenses when specifically approved by the Director of the NIH: Provided further, That the Office of AIDS Research within the Office of the Director of the NIH may spend up to \$8,000,000 to make grants for construction or renovation of facilities as provided for in section 2354(a)(5)(B) of the PHS Act: Provided further, That amounts made available under this heading are also available to establish, operate, and support the Research Policy Board authorized by section 2034(f) of the 21st Century Cures Act: Provided further, That the funds made available under this heading for the Office of Research on Women's Health shall also be available for making grants to serve and promote the interests of women in research, and the Director of such Office may, in making such grants, use the authorities available to NIH Institutes and Centers.

In addition to other funds appropriated for the Office of the Director, \$12,600,000 is appropriated from the 10-year Pediatric Research Initiative Fund described in section 9008 of the Internal Revenue Code of 1986 (26 U.S.C. 9008), for the purpose of carrying out section 402(b)(7)(B)(ii) of the PHS Act (relating to pediatric research), as authorized in the Gabriella Miller Kids First Research Act.

## BUILDINGS AND FACILITIES

For the study of, construction of, demolition of, renovation of, and acquisition of equipment for, facilities of or used by NIH, including the acquisition of real property, \$210,000,000, to remain available until expended.

## NATIONAL INSTITUTE ON NEUROSCIENCE AND BRAIN RESEARCH

For carrying out section 301 and title IV of the PHS Act with respect to dental and craniofacial diseases, neurological disorders and stroke, and eye diseases and visual disorders, \$2,347,472,000.

## NATIONAL INSTITUTE ON BODY SYSTEMS

For carrying out section 301 and title IV of the PHS Act with respect to cardiovascular, lung, and blood diseases, blood and blood products, arthritis and musculoskeletal and skin diseases, diabetes, and digestive and kidney disease, \$4,152,062,000.

## NATIONAL INSTITUTE FOR CHILD AND WOMEN'S HEALTH, SENSORY DISORDERS, AND COMMUNICATION

For carrying out section 301 and title IV of the PHS Act with respect to child health and human development, women's health, sensory disorders, deafness, and other communication disorders, \$1,413,630,000.

## NATIONAL INSTITUTE OF BEHAVIORAL HEALTH

For carrying out section 301 and title IV of the PHS Act with respect to mental health, alcohol abuse and alcoholism, and drug abuse, \$2,687,238,000.

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 075-9915-0-1-552	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			

## Receipts:

Current law:			
1130 Cooperative Research and Development Agreements, NIH .....	49	66	66
2000 Total: Balances and receipts .....	49	66	66
Appropriations:			
Current law:			
2101 National Institutes of Health .....	-49	-66	-66
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 075-9915-0-1-552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Cancer Institute (0849) .....	7,347	7,397	4,531
0002 National Heart, Lung, and Blood Institute (0872) .....	3,985	3,985	
0003 National Institute of Dental and Craniofacial Research (0873) .....	520	520	
0004 National Institute of Diabetes and Digestive and Kidney Disease (0884) .....	2,314	2,313	
0005 National Institute of Neurological Disorders and Stroke (0886) .....	2,698	2,705	
0006 National Institute of Allergy and Infectious Diseases (0885) .....	6,600	6,562	4,175
0007 National Institute of General Medical Sciences (0851) .....	1,832	1,832	
0008 National Institute of Child Health and Human Development (0844) .....	1,758	1,758	
0009 National Eye Institute (0887) .....	896	896	
0010 National Institute of Environmental Health Sciences (0862) .....	994	994	
0011 National Institute on Aging (0843) .....	4,512	4,512	2,687
0012 National Institute of Arthritis and Musculoskeletal and Skin Disease (0888) .....	688	688	
0013 National Institute on Deafness and Other Communication Disorder (0890) .....	534	534	
0014 National Institute of Mental Health (0892) .....	2,278	2,323	
0015 National Institute on Drug Abuse (0893) .....	1,663	1,663	
0016 National Institute on Alcohol Abuse and Alcoholism (0894) .....	597	597	
0017 National Institute of Nursing Research (0889) .....	198	198	
0018 National Human Genome Research Institute (0891) .....	660	660	
0019 National Institute of Biomedical Imaging and Bioengineering (0898) .....	442	441	
0021 National Center for Complementary and Integrative Health (0896) .....	170	170	
0022 National Institute on Minority Health and Health Disparities (0897) .....	535	535	
0023 John E. Fogarty International Center (0819) .....	95	95	
0024 National Library of Medicine (0807) .....	495	495	
0025 NIH Office of the Director (0846) .....	2,612	2,598	1,650
0026 NIH Buildings and facilities (0838) .....	321	350	210
0027 NIH Cooperative Research and Development Agreements .....	47	66	66
0028 National Center for Advancing Translational Sciences (0875) .....	930	928	
0031 Type 1 Diabetes .....	128	517	
0032 National Institute on Body Systems .....			4,152
0033 National Institute on Neuroscience and Brain Research .....			2,445
0034 National Institute of General Medical Sciences .....			3,427
0035 National Institute for Child and Women's Health, Sensory Disorders and Communication .....			1,414
0036 National Institute of Behavioral Health .....			2,785
0799 Total direct obligations .....	45,849	46,332	27,542
0801 NIH Reimbursable - Other .....	5,594	5,673	3,682
0802 NIH Royalties .....	514	1,252	1,053
0809 Reimbursable program activities, subtotal .....	6,108	6,925	4,735
0899 Total reimbursable obligations .....	6,108	6,925	4,735
0900 Total new obligations, unexpired accounts .....	51,957	53,257	32,277
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,201	1,930	1,211
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,131		
1021 Recoveries of prior year unpaid obligations .....	179		
1033 Recoveries of prior year paid obligations .....	21		
1070 Unobligated balance (total) .....	2,401	1,930	1,211
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	45,329	45,329	27,268
1120 Appropriations transferred to other acct [075-0128] .....	-5	-5	
1121 Appropriations transferred from other acct [075-5628] .....	172	91	195
1121 Appropriations transferred from other acct [075-5736] .....	13	13	13
1160 Appropriation, discretionary (total) .....	45,509	45,428	27,476
Appropriations, mandatory:			
1200 Appropriation .....	196	119	



1201	Appropriation (special or trust fund) .....	49	66	66
1260	Appropriations, mandatory (total) .....	245	185	66
	Spending authority from offsetting collections, discretionary:			
1700	Collected .....	5,169	5,673	3,682
1701	Change in uncollected payments, Federal sources .....	380		
1750	Spending auth from offsetting collections, disc (total) .....	5,549	5,673	3,682
	Spending authority from offsetting collections, mandatory:			
1800	Collected .....	217	1,252	1,053
1900	Budget authority (total) .....	51,520	52,538	32,277
1930	Total budgetary resources available .....	53,921	54,468	33,488
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-34		
1941	Unexpired unobligated balance, end of year .....	1,930	1,211	1,211

**Change in obligated balance:**

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	53,548	52,609	54,048
3010	New obligations, unexpired accounts .....	51,957	53,257	32,277
3011	Obligations ("upward adjustments"), expired accounts .....	638		
3020	Outlays (gross) .....	-52,095	-51,818	-45,279
3040	Recoveries of prior year unpaid obligations, unexpired .....	-179		
3041	Recoveries of prior year unpaid obligations, expired .....	-1,260		
3050	Unpaid obligations, end of year .....	52,609	54,048	41,046
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-755	-714	-714
3070	Change in uncollected pymts, Fed sources, unexpired .....	-380		
3071	Change in uncollected pymts, Fed sources, expired .....	421		
3090	Uncollected pymts, Fed sources, end of year .....	-714	-714	-714
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	52,793	51,895	53,334
3200	Obligated balance, end of year .....	51,895	53,334	40,332

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	51,058	51,101	31,158
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	15,529	14,856	8,778
4011	Outlays from discretionary balances .....	36,175	35,947	35,416
4020	Outlays, gross (total) .....	51,704	50,803	44,194
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-5,549	-5,673	-3,682
4033	Non-Federal sources .....	-71		
4040	Offsets against gross budget authority and outlays (total) ....	-5,620	-5,673	-3,682
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-380		
4052	Offsetting collections credited to expired accounts .....	433		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	18		
4060	Additional offsets against budget authority only (total) .....	71		
4070	Budget authority, net (discretionary) .....	45,509	45,428	27,476
4080	Outlays, net (discretionary) .....	46,084	45,130	40,512
	Mandatory:			
4090	Budget authority, gross .....	462	1,437	1,119
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	81	449	375
4101	Outlays from mandatory balances .....	310	566	710
4110	Outlays, gross (total) .....	391	1,015	1,085
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources .....	-4		
4123	Non-Federal sources .....	-216	-1,252	-1,053
4130	Offsets against gross budget authority and outlays (total) ....	-220	-1,252	-1,053
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts .....	3		
4160	Budget authority, net (mandatory) .....	245	185	66
4170	Outlays, net (mandatory) .....	171	-237	32
4180	Budget authority, net (total) .....	45,754	45,613	27,542
4190	Outlays, net (total) .....	46,255	44,893	40,544

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	45,754	45,613	27,542
Outlays .....	46,255	44,893	40,544

Legislative proposal, subject to PAYGO:			
Budget Authority .....			159
Outlays .....			8
Total:			
Budget Authority .....	45,754	45,613	27,701
Outlays .....	46,255	44,893	40,552

This program funds biomedical research and research training. The 2026 Budget proposes to eliminate four of the NIH institutes and centers (ICs), relocate the National Institute of Environmental Health Sciences into the new Administration for a Healthy America, and restructure the remaining directly appropriated ICs into eight consolidated ICs. The accounts for the institutes and centers will continue to be appropriated separately and are displayed in a consolidated format to improve the readability of the presentation. The NIH Innovation Account, Cures Act appears separately below.

**Object Classification** (in millions of dollars)

Identification code 075–9915–0–1–552	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1,443	1,490	1,123
11.3 Other than full-time permanent .....	683	711	589
11.5 Other personnel compensation .....	88	91	75
11.7 Military personnel .....	18	19	16
11.8 Special personal services payments .....	263	272	225
11.9 Total personnel compensation .....	2,495	2,583	2,028
12.1 Civilian personnel benefits .....	833	858	710
12.2 Military personnel benefits .....	4	4	3
13.0 Benefits for former personnel .....		44	35
21.0 Travel and transportation of persons .....	55	53	33
22.0 Transportation of things .....	8	8	5
23.1 Rental payments to GSA .....	31	30	10
23.2 Rental payments to others .....	1	1	
23.3 Communications, utilities, and miscellaneous charges .....	12	12	6
25.1 Advisory and assistance services .....	1,538	1,498	1,001
25.2 Other services from non-Federal sources .....	1,456	1,342	838
25.3 Other goods and services from Federal sources .....	3,464	3,471	2,248
25.4 Operation and maintenance of facilities .....	73	61	38
25.5 Research and development contracts .....	2,120	1,677	973
25.6 Medical care .....	40	42	31
25.7 Operation and maintenance of equipment .....	294	293	172
26.0 Supplies and materials .....	253	249	165
31.0 Equipment .....	131	174	117
32.0 Land and structures .....	300	273	129
41.0 Grants, subsidies, and contributions .....	32,695	33,608	18,953
43.0 Interest and dividends .....	1	1	1
44.0 Refunds .....	1	2	2
94.0 Financial transfers .....	44	44	44
99.0 Direct obligations .....	45,849	46,328	27,542
99.0 Reimbursable obligations .....	6,108	6,929	4,735
99.9 Total new obligations, unexpired accounts .....	51,957	53,257	32,277

**Employment Summary**

Identification code 075–9915–0–1–552	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	14,967	14,758	11,464
1101 Direct military average strength employment .....	106	103	88
2001 Reimbursable civilian full-time equivalent employment .....	4,595	4,722	4,682
2101 Reimbursable military average strength employment .....	59	57	59

NATIONAL INSTITUTES OF HEALTH  
(Legislative proposal, subject to PAYGO)**Program and Financing** (in millions of dollars)

Identification code 075–9915–4–1–552	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0031 Type 1 Diabetes .....			159
0799 Total direct obligations .....			159
0900 Total new obligations, unexpired accounts (object class 41.0) .....			159

NATIONAL INSTITUTES OF HEALTH—Continued  
Program and Financing—Continued

Identification code 075–9915–4–1–552	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			159
1900 Budget authority (total) .....			159
1930 Total budgetary resources available .....			159
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			159
3020 Outlays (gross) .....			-8
3050 Unpaid obligations, end of year .....			151
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			151
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			159
Outlays, gross:			
4100 Outlays from new mandatory authority .....			8
4180 Budget authority, net (total) .....			159
4190 Outlays, net (total) .....			8

The 2026 Budget proposes to reauthorize the Special Diabetes Program for Type 1 diabetes research through FY 2026.

## ADVANCED RESEARCH PROJECTS AGENCY FOR HEALTH

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

## Program and Financing (in millions of dollars)

Identification code 075–0837–0–1–552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Advanced Research Projects Agency for Health - Direct program activity .....	1,687	1,500	1,591
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,548	1,407	1,591
1021 Recoveries of prior year unpaid obligations .....	42	43	
1033 Recoveries of prior year paid obligations .....	4	141	
1070 Unobligated balance (total) .....	1,594	1,591	1,591
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,500	1,500	
1930 Total budgetary resources available .....	3,094	3,091	1,591
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,407	1,591	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	512	1,043	1,818
3010 New obligations, unexpired accounts .....	1,687	1,500	1,591
3020 Outlays (gross) .....	-1,114	-682	-1,259
3040 Recoveries of prior year unpaid obligations, unexpired .....	-42	-43	
3050 Unpaid obligations, end of year .....	1,043	1,818	2,150
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	512	1,043	1,818
3200 Obligated balance, end of year .....	1,043	1,818	2,150
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,500	1,500	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	253	375	
4011 Outlays from discretionary balances .....	861	307	1,259
4020 Outlays, gross (total) .....	1,114	682	1,259
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-7	

4033 Non-Federal sources .....	-1	-134	
4040 Offsets against gross budget authority and outlays (total) ....	-4	-141	
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	4	141	
4070 Budget authority, net (discretionary) .....	1,500	1,500	
4080 Outlays, net (discretionary) .....	1,110	541	1,259
4180 Budget authority, net (total) .....	1,500	1,500	
4190 Outlays, net (total) .....	1,110	541	1,259

The Advanced Research Projects Agency for Health (ARPA-H) accelerates better health outcomes for everyone by supporting the development of high-impact solutions to society's most challenging health problems. The ARPA-H budget supports programs that provide transformative biomedical and health breakthroughs ranging from the molecular to the societal to provide health solutions for all. ARPA-H receives its budget from the United States Congress as part of the federal budget process through appropriations for the Department of Health and Human Services.

## Object Classification (in millions of dollars)

Identification code 075–0837–0–1–552	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	11	18	
11.3 Other than full-time permanent .....	11	17	
11.5 Other personnel compensation .....	1	1	
11.9 Total personnel compensation .....	23	36	
12.1 Civilian personnel benefits .....	8	12	
21.0 Travel and transportation of persons .....	2	2	
25.1 Advisory and assistance services .....	70	83	93
25.2 Other services from non-Federal sources .....	100	41	46
25.3 Other goods and services from Federal sources .....	76	23	26
25.5 Research and development contracts .....	831	1,100	1,237
25.7 Operation and maintenance of equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	541	167	188
94.0 Financial transfers .....	35	35	
99.9 Total new obligations, unexpired accounts .....	1,687	1,500	1,591

## Employment Summary

Identification code 075–0837–0–1–552	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	111	163	

## ADVANCED RESEARCH PROJECTS AGENCY FOR HEALTH, NIH

(Legislative proposal, not subject to PAYGO)

The Advanced Research Projects Agency for Health (ARPA-H) is proposed to move from NIH to the newly formed Assistant Secretary for a Healthy Future in alignment with the HHS reorganization.

## PAYMENT TO THE NIH INNOVATION ACCOUNT, CURES ACT

## Program and Financing (in millions of dollars)

Identification code 075–0147–0–1–552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to NIH Innovation (object class 94.0) .....	407	127	226
0900 Total new obligations, unexpired accounts (object class 94.0) .....	407	127	226
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	407	127	226
1930 Total budgetary resources available .....	407	127	226
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	407	127	226
3020 Outlays (gross) .....	-407	-127	-226

Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	407	127 226
Outlays, gross:			
4100	Outlays from new mandatory authority .....	407	127 226
4180	Budget authority, net (total) .....	407	127 226
4190	Outlays, net (total) .....	407	127 226

This account, and a related special fund receipt account, were established to support the execution structure necessary to implement the 21st Century Cures Act.

### NIH INNOVATION ACCOUNT, CURES ACT

(INCLUDING TRANSFER OF FUNDS)

*For necessary expenses to carry out the purposes described in section 1001(b)(4) of the 21st Century Cures Act, in addition to amounts available for such purposes in the appropriations provided to the NIH in this Act, \$226,000,000, to remain available until expended: Provided, That such amounts are appropriated pursuant to section 1001(b)(3) of such Act, are to be derived from amounts transferred under section 1001(b)(2)(A) of such Act, and may be transferred by the Director of the National Institutes of Health to other accounts of the National Institutes of Health solely for the purposes provided in such Act: Provided further, That upon a determination by the Director that funds transferred pursuant to the previous proviso are not necessary for the purposes provided, such amounts may be transferred back to the Account: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided by law.*

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

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–5628–0–2–552	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1140 General Fund Payment, NIH Innovation, CURES Act .....	407	127	226
2000 Total: Balances and receipts .....	407	127	226
Appropriations:			
Current law:			
2101 NIH Innovation, Cures Act .....	-407	-127	-226
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 075–5628–0–2–552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CURES obligations .....	224	83	31
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	26	48	1
1021 Recoveries of prior year unpaid obligations .....	11		
1070 Unobligated balance (total) .....	37	48	1
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	407	127	226
1120 Appropriations transferred to other acct [075–9915] .....	-172	-91	-195
1160 Appropriation, discretionary (total) .....	235	36	31
1930 Total budgetary resources available .....	272	84	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	48	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	450	225	155
3010 New obligations, unexpired accounts .....	224	83	31
3020 Outlays (gross) .....	-438	-153	-103
3040 Recoveries of prior year unpaid obligations, unexpired .....	-11		
3050 Unpaid obligations, end of year .....	225	155	83
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	450	225	155
3200 Obligated balance, end of year .....	225	155	83

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross .....	235	36 31
Outlays, gross:			
4010	Outlays from new discretionary authority .....	50	6 5
4011	Outlays from discretionary balances .....	388	147 98
4020	Outlays, gross (total) .....	438	153 103
4180	Budget authority, net (total) .....	235	36 31
4190	Outlays, net (total) .....	438	153 103

The 21st Century Cures Act was enacted into law on December 13, 2016. The 21st Century Cures Act authorizes \$4.8 billion over FY 2017 through FY 2026 for four NIH Innovation Projects and includes amendments to the Public Health Service Act to advance Precision Medicine and other high-priority NIH activities. Amounts appropriated into the NIH Innovation Account are either transferred to the individual institutes and centers or obligated directly in the NIH Innovation Account.

#### Object Classification (in millions of dollars)

Identification code 075–5628–0–2–552	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1	Advisory and assistance services .....	5	2 1
25.3	Other goods and services from Federal sources .....	4	
41.0	Grants, subsidies, and contributions .....	215	81 30
99.9	Total new obligations, unexpired accounts .....	224	83 31

### 10-YEAR PEDIATRIC RESEARCH INITIATIVE FUND

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–5736–0–2–552	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	35	26	13
0198 Reconciliation adjustment .....	1		
0199 Balance, start of year .....	36	26	13
Receipts:			
Current law:			
1140 Transfers from Presidential Election Campaign Fund .....	2		
2000 Total: Balances and receipts .....	38	26	13
Appropriations:			
Current law:			
2101 10-Year Pediatric Research Initiative Fund .....	-13	-13	-13
5098 Rounding adjustment .....	1		
5099 Balance, end of year .....	26	13	

#### Program and Financing (in millions of dollars)

Identification code 075–5736–0–2–552	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	13	13	13
1120 Appropriations transferred to other accts [075–9915] .....	-13	-13	-13
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

This special fund was created by the Gabriella Miller Kids First Research Act, enacted on April 3, 2014, and reauthorized in the Gabriella Miller Kids First Research Act 2.0, enacted on January 4, 2025. This fund receives transfers from the Presidential Election Campaign Fund, which are then appropriated to the NIH Office of the Director to support pediatric research.

# SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION

## Federal Funds

### SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION

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

#### Program and Financing (in millions of dollars)

Identification code 075-1362-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0006 Mental Health .....	2,818	2,776	.....
0007 Substance Abuse Treatment .....	4,097	4,078	.....
0008 Substance Abuse Prevention .....	237	237	.....
0009 Health Surveillance and Program Support .....	393	301	.....
0011 SAMHSA Prevention Fund .....	12	12	.....
0100 Total, direct program .....	7,557	7,404	.....
0799 Total direct obligations .....	7,557	7,404	.....
0802 SAMHSA Reimbursables .....	72	34	.....
0810 SAMHSA Reimbursable: PHS Evaluation .....	134	134	.....
0899 Total reimbursable obligations .....	206	168	.....
0900 Total new obligations, unexpired accounts .....	7,763	7,572	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	203	125	160
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	46	.....	.....
1021 Recoveries of prior year unpaid obligations .....	35	.....	.....
1033 Recoveries of prior year paid obligations .....	5	.....	.....
1070 Unobligated balance (total) .....	243	125	160
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7,301	7,229	.....
Advance appropriations, discretionary:			
1170 Advance appropriation .....	163	163	.....
Appropriations, mandatory:			
1221 Appropriations transferred from the Prevention and Public Health Fund [075-0116] .....	12	12	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	6	203	.....
1701 Change in uncollected payments, Federal sources .....	180	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	186	203	.....
1900 Budget authority (total) .....	7,662	7,607	.....
1930 Total budgetary resources available .....	7,905	7,732	160
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-17	.....	.....
1941 Unexpired unobligated balance, end of year .....	125	160	160
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13,651	11,810	10,416
3010 New obligations, unexpired accounts .....	7,763	7,572	.....
3011 Obligations ("upward adjustments"), expired accounts .....	20	.....	.....
3020 Outlays (gross) .....	-8,970	-8,966	-6,833
3040 Recoveries of prior year unpaid obligations, unexpired .....	-35	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-619	.....	.....
3050 Unpaid obligations, end of year .....	11,810	10,416	3,583
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-543	-617	-617
3070 Change in uncollected pymts, Fed sources, unexpired .....	-180	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	106	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-617	-617	-617
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13,108	11,193	9,799
3200 Obligated balance, end of year .....	11,193	9,799	2,966

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	7,650	7,595	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,016	2,274	.....
4011 Outlays from discretionary balances .....	7,029	6,598	6,824
4020 Outlays, gross (total) .....	8,045	8,872	6,824

#### Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:			
4030 Federal sources .....	-75	-201	.....
4033 Non-Federal sources .....	-1	-2	.....
4040 Offsets against gross budget authority and outlays (total) ....	-76	-203	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-180	.....	.....
4052 Offsetting collections credited to expired accounts .....	70	.....	.....
4060 Additional offsets against budget authority only (total) .....	-110	.....	.....
4070 Budget authority, net (discretionary) .....	7,464	7,392	.....
4080 Outlays, net (discretionary) .....	7,969	8,669	6,824
Mandatory:			
4090 Budget authority, gross .....	12	12	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	4	.....
4101 Outlays from mandatory balances .....	925	90	9
4110 Outlays, gross (total) .....	925	94	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-5	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	5	.....	.....
4160 Budget authority, net (mandatory) .....	12	12	.....
4170 Outlays, net (mandatory) .....	920	94	9
4180 Budget authority, net (total) .....	7,476	7,404	.....
4190 Outlays, net (total) .....	8,889	8,763	6,833

This program provides Federal support to strengthen the capacity of the Nation's health care delivery system to provide effective prevention, treatment, and recovery support services for people at risk for or experiencing substance use disorders and/or mental illness. SAMHSA builds partnerships with States, communities, tribal organizations, and private not-for-profit organizations to enhance health and reduce the adverse impact of substance use and mental illness on America's communities.

In 2026 SAMHSA will be reorganized into the Agency for a Healthy America to improve coordination of health resources for Americans.

#### Object Classification (in millions of dollars)

Identification code 075-1362-0-1-551	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	88	68	.....
11.3 Other than full-time permanent .....	2	1	.....
11.5 Other personnel compensation .....	4	3	.....
11.7 Military personnel .....	7	9	.....
11.9 Total personnel compensation .....	101	81	.....
12.1 Civilian personnel benefits .....	33	26	.....
12.2 Military personnel benefits .....	1	1	.....
21.0 Travel and transportation of persons .....	2	2	.....
23.1 Rental payments to GSA .....	7	7	.....
25.2 Other services from non-Federal sources .....	192	107	.....
25.3 Other goods and services from Federal sources .....	42	20	.....
41.0 Grants, subsidies, and contributions .....	7,179	7,160	.....
99.0 Direct obligations .....	7,557	7,404	.....
99.0 Reimbursable obligations .....	206	168	.....
99.9 Total new obligations, unexpired accounts .....	7,763	7,572	.....

#### Employment Summary

Identification code 075-1362-0-1-551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	693	544	.....
1101 Direct military average strength employment .....	37	49	.....
2001 Reimbursable civilian full-time equivalent employment .....	80	50	.....
2101 Reimbursable military average strength employment .....	6	6	.....

**AGENCY FOR HEALTHCARE RESEARCH AND QUALITY****Federal Funds****HEALTHCARE RESEARCH AND QUALITY**

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

**Program and Financing** (in millions of dollars)

Identification code 075-1700-0-1-552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Research on Health Costs, Quality and Outcomes .....	224	224	.....
0002 Medical Expenditure Panel Survey .....	72	72	.....
0003 AHRQ Program Support .....	73	73	.....
0799 Total direct obligations .....	369	369	.....
0803 Research on Health Costs, Quality and Outcomes (Reimbursable) .....	26	24	.....
0899 Total reimbursable obligations .....	26	24	.....
0900 Total new obligations, unexpired accounts .....	395	393	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13	9	57
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	6	.....	.....
1021 Recoveries of prior year unpaid obligations .....	2	.....	.....
1070 Unobligated balance (total) .....	15	9	57
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	369	369	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	.....	.....
1701 Change in uncollected payments, Federal sources .....	15	72	.....
1750 Spending auth from offsetting collections, disc (total) .....	17	72	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3	.....	.....
1900 Budget authority (total) .....	389	441	.....
1930 Total budgetary resources available .....	404	450	57
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	57	57
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	360	357	311
3010 New obligations, unexpired accounts .....	395	393	.....
3011 Obligations ("upward adjustments"), expired accounts .....	3	.....	.....
3020 Outlays (gross) .....	-385	-439	-239
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-14	.....	.....
3050 Unpaid obligations, end of year .....	357	311	72
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-22	-26	-82
3070 Change in uncollected pymts, Fed sources, unexpired .....	-15	-72	.....
3071 Change in uncollected pymts, Fed sources, expired .....	11	16	.....
3090 Uncollected pymts, Fed sources, end of year .....	-26	-82	-82
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	338	331	229
3200 Obligated balance, end of year .....	331	229	-10
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	386	441	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	142	201	.....
4011 Outlays from discretionary balances .....	237	238	239
4020 Outlays, gross (total) .....	379	439	239
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-12	-71	.....
4030 Federal sources .....	.....	-1	.....
4040 Offsets against gross budget authority and outlays (total) ....	-12	-72	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-15	-72	.....
4052 Offsetting collections credited to expired accounts .....	10	72	.....
4060 Additional offsets against budget authority only (total) .....	-5	.....	.....
4070 Budget authority, net (discretionary) .....	369	369	.....
4080 Outlays, net (discretionary) .....	367	367	239

Mandatory:			
4090 Budget authority, gross .....	3	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances .....	6	.....	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-3	.....	.....
4180 Budget authority, net (total) .....	369	369	.....
4190 Outlays, net (total) .....	370	367	239

This account is proposed for deletion in alignment with the HHS reorganization.

**Object Classification** (in millions of dollars)

Identification code 075-1700-0-1-552	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	37	37	.....
11.3 Other than full-time permanent .....	3	3	.....
11.5 Other personnel compensation .....	2	2	.....
11.7 Military personnel .....	1	1	.....
11.9 Total personnel compensation .....	43	43	.....
12.1 Civilian personnel benefits .....	15	15	.....
23.1 Rental payments to GSA .....	3	3	.....
25.2 Other services from non-Federal sources .....	10	10	.....
25.3 Other goods and services from Federal sources .....	25	25	.....
25.5 Research and development contracts .....	135	135	.....
41.0 Grants, subsidies, and contributions .....	138	138	.....
99.0 Direct obligations .....	369	369	.....
99.0 Reimbursable obligations .....	26	24	.....
99.9 Total new obligations, unexpired accounts .....	395	393	.....

**Employment Summary**

Identification code 075-1700-0-1-552	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	252	252	.....
1101 Direct military average strength employment .....	6	6	.....
2001 Reimbursable civilian full-time equivalent employment .....	2	2	.....
3001 Allocation account civilian full-time equivalent employment .....	26	26	.....

**CENTERS FOR MEDICARE AND MEDICAID SERVICES****Federal Funds****GRANTS TO STATES FOR MEDICAID**

For carrying out, except as otherwise provided, titles XI and XIX of the Social Security Act, \$508,148,791,000, to remain available until expended.

In addition, for carrying out such titles after May 31, 2026, for the last quarter of fiscal year 2026 for unanticipated costs incurred for the current fiscal year, such sums as may be necessary, to remain available until expended.

In addition, for carrying out such titles for the first quarter of fiscal year 2027, \$316,514,725,000, to remain available until expended.

Payment under such title XIX may be made for any quarter with respect to a State plan or plan amendment in effect during such quarter, if submitted in or prior to such quarter and approved in that or any subsequent quarter.

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

**Program and Financing** (in millions of dollars)

Identification code 075-0512-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Medicaid Vendor Payments .....	654,144	676,113	734,397
0002 State and local administration .....	28,183	29,730	28,543
0003 Vaccines for Children .....	7,239	7,757	7,930
0004 Bipartisan Safer Communities Act - School-Based Health Services .....	9	23	18
0799 Total direct obligations .....	689,575	713,623	770,888
0900 Total new obligations, unexpired accounts (object class 41.0) .....	689,575	713,623	770,888
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	50	40	52,045

GRANTS TO STATES FOR MEDICAID—Continued  
Program and Financing—Continued

Identification code 075–0512–0–1–551		2024 actual	2025 est.	2026 est.
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	50	.....	.....
1021	Recoveries of prior year unpaid obligations .....	28,367	52,028	51,460
1033	Recoveries of prior year paid obligations .....	19,011	.....	.....
1070	Unobligated balance (total) .....	47,428	52,068	103,505
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	442,889	466,153	508,149
Advance appropriations, mandatory:				
1270	Advance appropriation .....	197,580	245,581	261,064
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	1,319	1,866	1,657
1801	Change in uncollected payments, Federal sources .....	399	.....	.....
1850	Spending auth from offsetting collections, mand (total) .....	1,718	1,866	1,657
1900	Budget authority (total) .....	642,187	713,600	770,870
1930	Total budgetary resources available .....	689,615	765,668	874,375
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	40	52,045	103,487
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	55,006	78,367	77,812
3010	New obligations, unexpired accounts .....	689,575	713,623	770,888
3020	Outlays (gross) .....	-637,847	-662,150	-709,313
3040	Recoveries of prior year unpaid obligations, unexpired .....	-28,367	-52,028	-51,460
3050	Unpaid obligations, end of year .....	78,367	77,812	87,927
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1,948	-2,347	-2,347
3070	Change in uncollected pymts, Fed sources, unexpired .....	-399	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-2,347	-2,347	-2,347
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	53,058	76,020	75,465
3200	Obligated balance, end of year .....	76,020	75,465	85,580
<b>Budget authority and outlays, net:</b>				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances .....	.....	10	10
Mandatory:				
4090	Budget authority, gross .....	642,187	713,600	770,870
Outlays, gross:				
4100	Outlays from new mandatory authority .....	607,682	662,140	709,303
4101	Outlays from mandatory balances .....	30,165	.....	.....
4110	Outlays, gross (total) .....	637,847	662,140	709,303
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-1,319	-1,866	-1,657
4123	Non-Federal sources .....	-19,011	.....	.....
4130	Offsets against gross budget authority and outlays (total) ....	-20,330	-1,866	-1,657
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-399	.....	.....
4143	Recoveries of prior year paid obligations, unexpired accounts .....	19,011	.....	.....
4150	Additional offsets against budget authority only (total) .....	18,612	.....	.....
4160	Budget authority, net (mandatory) .....	640,469	711,734	769,213
4170	Outlays, net (mandatory) .....	617,517	660,274	707,646
4180	Budget authority, net (total) .....	640,469	711,734	769,213
4190	Outlays, net (total) .....	617,517	660,284	707,656

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

		2024 actual	2025 est.	2026 est.
Enacted/requested:				
Budget Authority .....		640,469	711,734	769,213
Outlays .....		617,517	660,284	707,656
Amounts included in the adjusted baseline:				
Budget Authority .....		.....	.....	-33
Outlays .....		.....	.....	-33
Total:				
Budget Authority .....		640,469	711,734	769,180
Outlays .....		617,517	660,284	707,623

Medicaid assists States in providing medical care to their low-income populations by granting Federal matching payments under title XIX of the Social Security Act to States with approved plans.

Medicaid estimates assume budget authority for expenses that are incurred but not reported (IBNR).

Authorized as part of title XIX, Vaccines for Children (VFC) finances the purchase of vaccines for low-income, eligible children. VFC is administered by the Centers for Disease Control and Prevention and is funded entirely by the Federal Government.

## Vaccines for Children

(in millions of dollars)

		2024 actual	2025 est.	2026 est.
Obligations				
Vaccine Purchase .....		6,952	7,240	7,560
Vaccine Stockpile .....		12	100	14
Ordering, Distribution, and Operations .....		275	416	357
Total Obligations .....		7,239	7,757	7,930

## GRANTS TO STATES FOR MEDICAID

(Amounts included in the adjusted baseline)

## Program and Financing (in millions of dollars)

Identification code 075–0512–7–1–551		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Medicaid Vendor Payments .....	.....	.....	-33
0799	Total direct obligations .....	.....	.....	-33
0900	Total new obligations, unexpired accounts (object class 41.0) .....	.....	.....	-33
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	.....	.....	-33
1900	Budget authority (total) .....	.....	.....	-33
1930	Total budgetary resources available .....	.....	.....	-33
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	.....	.....	-33
3020	Outlays (gross) .....	.....	.....	33
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	.....	.....	-33
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	.....	-33
4180	Budget authority, net (total) .....	.....	.....	-33
4190	Outlays, net (total) .....	.....	.....	-33

This schedule reflects the effects on Medicaid resulting from continuing the dedicated program integrity discretionary investments for the Social Security Administration. Please refer to the narrative in the Limitation on Administrative Expenses (Social Security Administration) account for more information.

## STATE GRANTS AND DEMONSTRATIONS

## Program and Financing (in millions of dollars)

Identification code 075–0516–0–1–551		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0012	Medicaid integrity program .....	121	137	130
0018	Money follows the person (MFP) demonstration .....	494	600	500
0019	MFP evaluations and technical support .....	2	1	2
0023	Grants to improve outreach and enrollment .....	1	18	13
0027	Demonstration Programs to Improve Mental Health Services .....	2	17	1
0028	Demo to increase substance use provider under the Medicaid Program .....	1	1	.....
0030	Promote continuity of care following incarceration .....	.....	108	2
0039	Administration .....	.....	22	.....
0799	Total direct obligations .....	621	904	648
0900	Total new obligations, unexpired accounts .....	621	904	648

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	640	709	187
1021	Recoveries of prior year unpaid obligations .....	7		
1029	Other balances withdrawn to Treasury .....		-145	
1070	Unobligated balance (total) .....	647	564	187
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	717	559	567
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-34	-32	-32
1260	Appropriations, mandatory (total) .....	683	527	535
1900	Budget authority (total) .....	683	527	535
1930	Total budgetary resources available .....	1,330	1,091	722
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	709	187	74

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	764	724	1,099
3010	New obligations, unexpired accounts .....	621	904	648
3020	Outlays (gross) .....	-646	-529	-483
3040	Recoveries of prior year unpaid obligations, unexpired .....	-7		
3041	Recoveries of prior year unpaid obligations, expired .....	-8		
3050	Unpaid obligations, end of year .....	724	1,099	1,264
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	764	724	1,099
3200	Obligated balance, end of year .....	724	1,099	1,264

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross .....	683	527	535
Outlays, gross:				
4100	Outlays from new mandatory authority .....	82	22	22
4101	Outlays from mandatory balances .....	564	507	461
4110	Outlays, gross (total) .....	646	529	483
4180	Budget authority, net (total) .....	683	527	535
4190	Outlays, net (total) .....	646	529	483

State Grants and Demonstrations includes funding for grant programs enacted in several legislative authorities, including the Deficit Reduction Act of 2005 (P.L. 109–171), the Substance Use Disorder Prevention that Promotes Opioid Recovery and Treatment for Patients and Communities Act (P.L. 115–271), the Bipartisan Safer Communities Act (P.L. 117–159), the Consolidated Appropriations Act, 2023 (117–328), and the Consolidated Appropriations Act, 2024 (P.L. 118–42).

#### Object Classification (in millions of dollars)

Identification code 075–0516–0–1–551		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent - Medicaid Integrity Program .....	52	48	48
11.7	Military personnel - Medicaid Integrity Program .....	2	1	1
11.9	Total personnel compensation .....	54	49	49
12.1	Civilian personnel benefits - Medicaid Integrity Program .....	12	12	12
23.3	Communications, utilities, and miscellaneous charges - Administration .....		22	
25.2	Other services from non-Federal sources - Medicaid Integrity Program .....	55	76	69
25.2	Other services from non-Federal sources - MFP evaluations and technical assistance .....	2	1	2
25.2	Other services from non-Federal sources - Grants to improve outreach and enrollment .....	1	6	1
25.2	Other services from non-Federal sources - Demos to Improve Mental Health .....	2	2	1
25.2	Other services from non-Federal sources - Demo to increase substance use provider capacity under Medicaid .....		1	
25.2	Other services from non-Federal sources - Promote Continuity of Care Following Incarceration .....		1	2
41.0	Grants, subsidies, and contributions - Money follows the person (MFP) demonstrations .....	494	600	500
41.0	Grants, subsidies, and contributions - Grants to improve outreach and enrollment .....		12	12
41.0	Grants, subsidies, and contributions - Demos to Improve Mental Health .....		15	
41.0	Grants, subsidies, and contributions - Demo to increase substance use provider capacity under Medicaid .....	1		

41.0	Grants, subsidies, and contributions - Promote Continuity of Care Following Incarceration .....		107	
99.9	Total new obligations, unexpired accounts .....	621	904	648

#### Employment Summary

Identification code 075–0516–0–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	255	266	262
1101 Direct military average strength employment .....	9	8	8

#### PAYMENTS TO THE HEALTH CARE TRUST FUNDS

For payment to the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund, as provided under sections 217(g), 1844, and 1860D-16 of the Social Security Act, sections 103(c) and 111(d) of the Social Security Amendments of 1965, section 278(d)(3) of Public Law 97–248, and for administrative expenses incurred pursuant to section 201(g) of the Social Security Act, \$593,817,000,000.

In addition, for making matching payments under section 1844 and benefit payments under section 1860D-16 of the Social Security Act that were not anticipated in budget estimates, such sums as may be necessary.

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

#### Program and Financing (in millions of dollars)

Identification code 075–0580–0–1–571	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
0001	Federal contribution to match premiums (SMI) .....	382,816	414,700	464,796
0002	Part D benefits (Rx Drug) .....	117,975	144,368	127,012
0003	Part D Federal administration (Rx Drug) .....	493	523	586
0004	General Fund Transfers to HI .....	1,419	1,419	1,418
0006	Federal Bureau of Investigation (HCFAC) .....	168	174	178
0007	Federal payments from taxation of OASDI benefits (HI) .....	39,794	41,335	51,273
0008	Criminal fines (HCFAC) .....	2	18	22
0009	Civil penalties and damages (HCFAC—DOJ and CMS administration) .....	19	39	42
0010	Asset Forfeiture .....	193	35	36
0011	State Low Income Determinations .....		5	5
0900	Total new obligations, unexpired accounts .....	542,879	602,616	645,368

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....			1
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation (definite, annual) .....	476,725	476,725	593,817
1200	Appropriation (indefinite, annual) .....	31,471	84,290	
1200	Appropriation (permanent, Taxation of OASDI) .....	39,794	41,335	51,273
1200	Appropriation (permanent, annual, HCFAC - FBI) .....	168	174	178
1200	Appropriation (permanent, HCFAC) .....	214	93	100
1260	Appropriations, mandatory (total) .....	548,372	602,617	645,368
1930	Total budgetary resources available .....	548,372	602,617	645,369
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-5,493		
1941	Unexpired unobligated balance, end of year .....		1	1

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	19,252	19,834	20,257
3010	New obligations, unexpired accounts .....	542,879	602,616	645,368
3011	Obligations ("upward adjustments"), expired accounts .....	17		
3020	Outlays (gross) .....	-526,348	-602,193	-645,370
3041	Recoveries of prior year unpaid obligations, expired .....	-15,966		
3050	Unpaid obligations, end of year .....	19,834	20,257	20,255
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	19,252	19,834	20,257
3200	Obligated balance, end of year .....	19,834	20,257	20,255

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross .....	548,372	602,617	645,368
Outlays, gross:				
4100	Outlays from new mandatory authority .....	525,998	582,360	624,368
4101	Outlays from mandatory balances .....	350	19,833	21,002

**PAYMENTS TO THE HEALTH CARE TRUST FUNDS—Continued**  
**Program and Financing—Continued**

Identification code 075–0580–0–1–571	2024 actual	2025 est.	2026 est.
4110 Outlays, gross (total) .....	526,348	602,193	645,370
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Federal sources .....	-6,866		
Additional offsets against gross budget authority only:			
Offsetting collections credited to expired accounts .....	6,866		
4160 Budget authority, net (mandatory) .....	548,372	602,617	645,368
4170 Outlays, net (mandatory) .....	519,482	602,193	645,370
4180 Budget authority, net (total) .....	548,372	602,617	645,368
4190 Outlays, net (total) .....	519,482	602,193	645,370

Payments are made to the Federal Hospital Insurance and Federal Supplementary Medical Insurance trust funds from the general fund of the Treasury to finance Medicare's medical and drug benefits for beneficiaries and administrative expenses that are properly chargeable to the general fund.

**Object Classification (in millions of dollars)**

Identification code 075–0580–0–1–571	2024 actual	2025 est.	2026 est.
Direct obligations:			
41.0 Grants, subsidies, and contributions .....	423,396	601,197	643,950
94.0 Financial transfers (Federal admin) .....	119,483	1,419	1,418
99.9 Total new obligations, unexpired accounts .....	542,879	602,616	645,368

**QUALITY IMPROVEMENT ORGANIZATIONS**

**Program and Financing (in millions of dollars)**

Identification code 075–0519–0–1–571	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 QIO Clinical Quality Improvement .....		1,047	
0002 QIO Beneficiary and Family Centered Care .....	613	176	
0003 QIO Support Contracts .....	484	616	669
0004 QIO Administration .....	80	91	102
0900 Total new obligations, unexpired accounts .....	1,177	1,930	771
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	240	1,930	771
1801 Change in uncollected payments, Federal sources .....	1,198		
Spending auth from offsetting collections, mand (total) .....	1,438	1,930	771
1900 Budget authority (total) .....	1,438	1,930	771
1930 Total budgetary resources available .....	1,438	1,931	772
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-260		
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	858	1,138	1,597
3010 New obligations, unexpired accounts .....	1,177	1,930	771
3020 Outlays (gross) .....	-878	-1,471	-771
3041 Recoveries of prior year unpaid obligations, expired .....	-19		
3050 Unpaid obligations, end of year .....	1,138	1,597	1,597
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1,555	-1,618	-1,618
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1,198		
3071 Change in uncollected pymts, Fed sources, expired .....	1,135		
3090 Uncollected pymts, Fed sources, end of year .....	-1,618	-1,618	-1,618
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-697	-480	-21
3200 Obligated balance, end of year .....	-480	-21	-21

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	1,438	1,930	771
Outlays, gross:			
4100 Outlays from new mandatory authority .....	214	332	133
4101 Outlays from mandatory balances .....	664	1,139	638
4110 Outlays, gross (total) .....	878	1,471	771
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-857	-1,930	-771
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-1,198		
4142 Offsetting collections credited to expired accounts .....	617		
4150 Additional offsets against budget authority only (total) .....	-581		
4170 Outlays, net (mandatory) .....	21	-459	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	21	-459	

Part B of title XI of the Social Security Act, as amended by the Peer Review Improvement Act of 1982 (P.L. 97–248), provides the statutory authority for the Medicare Quality Improvement Organization (QIO) Program. The mission of the program is to promote the effectiveness, efficiency, economy, and quality of services delivered to Medicare beneficiaries and to ensure that those services are reasonable and necessary. The program is funded through transfers from the Medicare Hospital Insurance Trust Fund and the Medicare Supplementary Medical Insurance Trust Fund. In FY 2012, a Treasury account specific to the QIO Program was established to improve budgetary operations.

**Object Classification (in millions of dollars)**

Identification code 075–0519–0–1–571	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	45	56	56
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.7 Military personnel .....	1	1	1
11.9 Total personnel compensation .....	48	59	59
12.1 Civilian personnel benefits .....	13	13	13
23.1 Rental payments to GSA .....	4	4	4
25.2 Other services from non-Federal sources .....	1,089	1,831	672
25.3 Other goods and services from Federal sources .....	14	14	14
25.4 Operation and maintenance of facilities .....	9	9	9
99.0 Direct obligations .....	1,177	1,930	771
99.9 Total new obligations, unexpired accounts .....	1,177	1,930	771

**Employment Summary**

Identification code 075–0519–0–1–571	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	270	243	236
1101 Direct military average strength employment .....	7	7	7

**PROGRAM MANAGEMENT**

For carrying out, except as otherwise provided, titles XI, XVIII, XIX, and XXI of the Social Security Act, titles III, XIII and XXVII of the PHS Act, the Clinical Laboratory Improvement Amendments of 1988, and other responsibilities of the Centers for Medicare & Medicaid Services, not to exceed \$3,518,440,000 to be transferred from the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund, as authorized by section 201(g) of the Social Security Act; together with all funds collected in accordance with section 353 of the PHS Act and section 1857(e)(2) of the Social Security Act, funds retained by the Secretary of Health and Human Services (referred to in this title as the "Secretary") pursuant to section 1893(h) of the Social Security Act, such sums as may be collected from authorized user fees and the sale of data, and registration fees collected from members of the Organ Procurement and Transplantation Network (in this paragraph referred to as "OPTN"), authorized under section 372 of the PHS Act, for each transplant candidate such members place on the list described in subsection (b)(2)(A)(i) of such section, including directly or through awards made under subsection (b)(1)(A) of such section, which shall be credited to this account



and remain available until expended: Provided, That the Secretary may distribute fees collected pursuant to section 372 of the PHS Act among the awardee or awardees described in subsection (b)(1)(A) of such section as the Secretary deems appropriate: Provided further, That all funds derived in accordance with 31 U.S.C. 9701 from organizations established under title XIII of the PHS Act shall be credited to and available for carrying out the purposes of this appropriation: Provided further, That the Secretary is directed to collect fees in fiscal year 2026 from Medicare Advantage organizations pursuant to section 1857(e)(2) of the Social Security Act and from eligible organizations with risk-sharing contracts under section 1876 of that Act pursuant to section 1876(k)(4)(D) of that Act: Provided further, That of the amount made available under this heading, \$442,000,000 shall remain available until September 30, 2027, and shall be available for the Survey and Certification Program.

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

### Program and Financing (in millions of dollars)

Identification code 075–0511–0–1–550	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Program operations .....	2,447	2,480	.....
0002 Federal administration .....	767	773	.....
0003 State survey and certification .....	403	399	442
0004 Research, demonstrations, and evaluation projects .....	20	20	.....
0007 ARRA Medicare/Medicaid HIT .....	3	5	.....
0009 Other Mandatory Program Activity .....	324	350	352
0010 Other Discretionary Program Activity .....	455	455	.....
0011 Program Administration .....	.....	.....	3,076
0100 Total direct program .....	4,419	4,482	3,870
0799 Total direct obligations .....	4,419	4,482	3,870
0801 Clinical laboratory improvement amendments .....	75	85	90
0802 Sale of data .....	24	40	40
0803 Coordination of benefits .....	48	55	60
0804 Medicare advantage/Prescription drug plan .....	100	120	119
0805 Provider enrollment .....	26	74	76
0806 Recovery audit contractors .....	134	252	291
0808 Marketplace User Fees .....	2,398	2,510	1,963
0810 Risk Adjustment Administrative Expenses .....	53	63	63
0811 Current Sources of Income User Fees .....	.....	170	170
0813 Other reimbursable program activity .....	123	165	183
0899 Total reimbursable obligations .....	2,981	3,534	3,055
0900 Total new obligations, unexpired accounts .....	7,400	8,016	6,925
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7,360	7,221	6,424
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	95	.....	.....
1021 Recoveries of prior year unpaid obligations .....	90	.....	.....
1070 Unobligated balance (total) .....	7,450	7,221	6,424
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (General Fund Total) .....	70	51	51
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	.....	-3	-3
1260 Appropriations, mandatory (total) .....	70	48	48
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2,242	4,288	3,681
1701 Change in uncollected payments, Federal sources .....	2,076	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	4,318	4,288	3,681
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2,853	2,896	2,355
1801 Change in uncollected payments, Federal sources .....	-3	.....	.....
1802 Offsetting collections (previously unavailable) .....	135	151	153
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-162	-164	-134
1850 Spending auth from offsetting collections, mand (total) .....	2,823	2,883	2,374
1900 Budget authority (total) .....	7,211	7,219	6,103
1930 Total budgetary resources available .....	14,661	14,440	12,527
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-40	.....	.....
1941 Unexpired unobligated balance, end of year .....	7,221	6,424	5,602

### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,614	5,473	5,944
3010 New obligations, unexpired accounts .....	7,400	8,016	6,925
3011 Obligations ("upward adjustments"), expired accounts .....	44	.....	.....
3020 Outlays (gross) .....	-7,287	-7,545	-6,940
3040 Recoveries of prior year unpaid obligations, unexpired .....	-90	.....	.....

3041 Recoveries of prior year unpaid obligations, expired .....	-208	.....	.....
3050 Unpaid obligations, end of year .....	5,473	5,944	5,929
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4,978	-4,668	-4,668
3070 Change in uncollected pymts, Fed sources, unexpired .....	-2,073	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	2,383	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-4,668	-4,668	-4,668
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	636	805	1,276
3200 Obligated balance, end of year .....	805	1,276	1,261

### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	4,318	4,288	3,681
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,931	2,225	1,922
4011 Outlays from discretionary balances .....	2,272	2,064	2,064
4020 Outlays, gross (total) .....	4,203	4,289	3,986
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-4,125	-4,125	-3,518
4033 Non-Federal sources .....	-136	-163	-163
4040 Offsets against gross budget authority and outlays (total) ....	-4,261	-4,288	-3,681
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-2,076	.....	.....
4052 Offsetting collections credited to expired accounts .....	2,019	.....	.....
4060 Additional offsets against budget authority only (total) .....	-57	.....	.....
4080 Outlays, net (discretionary) .....	-58	1	305
Mandatory:			
4090 Budget authority, gross .....	2,893	2,931	2,422
Outlays, gross:			
4100 Outlays from new mandatory authority .....	115	1,444	1,207
4101 Outlays from mandatory balances .....	2,969	1,812	1,747
4110 Outlays, gross (total) .....	3,084	3,256	2,954
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-62	-46	-19
4123 Non-Federal sources .....	-2,793	-2,850	-2,336
4130 Offsets against gross budget authority and outlays (total) ....	-2,855	-2,896	-2,355
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	3	.....	.....
4142 Offsetting collections credited to expired accounts .....	2	.....	.....
4150 Additional offsets against budget authority only (total) .....	5	.....	.....
4160 Budget authority, net (mandatory) .....	43	35	67
4170 Outlays, net (mandatory) .....	229	360	599
4180 Budget authority, net (total) .....	43	35	67
4190 Outlays, net (total) .....	171	361	904

### Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections .....	259	286	299
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	286	299	280
5093 Expired unavailable balance, SOY: Offsetting collections .....	120	56	56
5094 Canceling unavailable balance: Offsetting collections .....	-64	.....	.....
5095 Expired unavailable balance, EOY: Offsetting collections .....	56	56	56

Program management activities include funding for program operations, survey and certification, the Clinical Laboratory Improvement Amendments (CLIA), Medicare Advantage, Medicare Part D coordination of benefits, recovery audit contracts, organ transplantation activities, the Office of Pharmacy Affairs which administers the 340B program, and other administrative costs.

### Object Classification (in millions of dollars)

Identification code 075–0511–0–1–550	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	440	446	385
11.3 Other than full-time permanent .....	17	17	15
11.5 Other personnel compensation .....	9	9	8
11.7 Military personnel .....	16	16	14
11.9 Total personnel compensation .....	482	488	422
12.1 Civilian personnel benefits .....	220	223	193
12.2 Military personnel benefits .....	2	2	2
21.0 Travel and transportation of persons .....	5	5	4
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1

## PROGRAM MANAGEMENT—Continued

## Object Classification—Continued

Identification code 075–0511–0–1–550	2024 actual	2025 est.	2026 est.
23.3 Communications, utilities, and miscellaneous charges .....	50	51	44
24.0 Printing and reproduction .....	130	132	114
25.2 Other services from non-Federal sources .....	2,961	3,005	2,592
25.3 Other goods and services from Federal sources .....	167	169	146
25.6 Medical care .....	379	384	332
26.0 Supplies and materials .....	1	1	1
41.0 Grants, subsidies, and contributions .....	20	20	18
99.0 Direct obligations .....	4,419	4,482	3,870
99.0 Reimbursable obligations .....	2,981	3,534	3,055
99.9 Total new obligations, unexpired accounts .....	7,400	8,016	6,925

## Employment Summary

Identification code 075–0511–0–1–550	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,916	3,397	3,322
1001 Direct civilian full-time equivalent employment .....	241	211	206
1101 Direct military average strength employment .....	90	88	93
2001 Reimbursable civilian full-time equivalent employment .....	624	660	644
2101 Reimbursable military average strength employment .....	15	14	14

## PROGRAM MANAGEMENT

(Legislative proposal, subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 075–0511–4–1–550	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0813 Other reimbursable program activity .....			15
0899 Total reimbursable obligations .....			15
0900 Total new obligations, unexpired accounts (object class 25.3) .....			15
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			15
1900 Budget authority (total) .....			15
1930 Total budgetary resources available .....			15
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			15
3020 Outlays (gross) .....			-15
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			15
Outlays, gross:			
4100 Outlays from new mandatory authority .....			15
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....			-15
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

This display includes mandatory resources for the State Health Insurance Assistance Program.

## CHILDREN'S HEALTH INSURANCE FUND

## Program and Financing (in millions of dollars)

Identification code 075–0515–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants to states and US territories .....	20,394	21,017	22,100
0003 Child health quality .....	9	15	15
0004 CHIP Redistribution Fund .....	129		
0005 CHIP State Allotment Funds - X Year .....	137		
0006 Administration .....		300	

0900 Total new obligations, unexpired accounts (object class 41.0) .....	20,669	21,332	22,115
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## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	24,437	27,824	33,508
1011 Unobligated balance transfer from other acct [075–5551] .....	1,819	4,834	
1012 Unobligated balance transfers between expired and unexpired accounts .....	936		
1021 Recoveries of prior year unpaid obligations .....	443		
1070 Unobligated balance (total) .....	27,635	32,658	33,508
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	20,394	21,017	22,055
1200 Appropriation [Child Healthy Quality] .....	60		
1221 Appropriations transferred from other acct [075–5551] .....	404	1,165	
1260 Appropriations, mandatory (total) .....	20,858	22,182	22,055
1900 Budget authority (total) .....	20,858	22,182	22,055
1930 Total budgetary resources available .....	48,493	54,840	55,563
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	27,824	33,508	33,448

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12,532	12,506	12,685
3010 New obligations, unexpired accounts .....	20,669	21,332	22,115
3011 Obligations ("upward adjustments"), expired accounts .....	8		
3020 Outlays (gross) .....	-19,457	-21,153	-22,144
3040 Recoveries of prior year unpaid obligations, unexpired .....	-443		
3041 Recoveries of prior year unpaid obligations, expired .....	-803		
3050 Unpaid obligations, end of year .....	12,506	12,685	12,656
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12,532	12,506	12,685
3200 Obligated balance, end of year .....	12,506	12,685	12,656

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	20,858	22,182	22,055
Outlays, gross:			
4100 Outlays from new mandatory authority .....	8,885	10,051	11,163
4101 Outlays from mandatory balances .....	10,572	11,102	10,981
4110 Outlays, gross (total) .....	19,457	21,153	22,144
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Non-Federal sources:			
4123 .....	-8	-12	
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts .....	8	12	
4160 Budget authority, net (mandatory) .....	20,858	22,182	22,055
4170 Outlays, net (mandatory) .....	19,449	21,141	22,144
4180 Budget authority, net (total) .....	20,858	22,182	22,055
4190 Outlays, net (total) .....	19,449	21,141	22,144

The Balanced Budget Act of 1997 (P.L. 105–33) established the Children's Health Insurance Program (CHIP) under title XXI of the Social Security Act. Title XXI provides Federal matching funds to States to enable them to extend healthcare coverage to uninsured children from low-income families through a separate CHIP program, a CHIP Medicaid expansion program, or a combination of both. The Advancing Chronic Care, Extenders, and Social Services Act (P.L. 115–123) and Consolidated Appropriations Act, 2023 (P.L. 117–328) extended CHIP funding through fiscal year 2027 and 2029, respectively. The Children's Health Insurance Program Reauthorization Act of 2009 (P.L. 111–3, CHIPRA) made some modifications to the program, including funding for child health quality, which was further extended by the Consolidated Appropriations Act, 2023.

## CENTER FOR MEDICARE AND MEDICAID INNOVATION

## Program and Financing (in millions of dollars)

Identification code 075–0522–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Administration .....	362	158	162
0002 Innovation Activities .....	427	672	1,108
0003 Operations Support .....		247	256
0900 Total new obligations, unexpired accounts .....	789	1,077	1,526

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	8,722	7,977	6,900
1021	Recoveries of prior year unpaid obligations .....	44		
1070	Unobligated balance (total) .....	8,766	7,977	6,900
1930	Total budgetary resources available .....	8,766	7,977	6,900
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	7,977	6,900	5,374
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	725	842	528
3010	New obligations, unexpired accounts .....	789	1,077	1,526
3020	Outlays (gross) .....	-628	-1,391	-1,181
3040	Recoveries of prior year unpaid obligations, unexpired .....	-44		
3050	Unpaid obligations, end of year .....	842	528	873
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	725	842	528
3200	Obligated balance, end of year .....	842	528	873
<b>Budget authority and outlays, net:</b>				
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	628	1,391	1,181
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	628	1,391	1,181

The Center for Medicare and Medicaid Innovation ("Innovation Center") was established by section 1115A of the Social Security Act (as added by section 3021 of the Patient Protection and Affordable Care Act). The Innovation Center is tasked with testing innovative payment and service delivery models to reduce program expenditures while preserving or enhancing the quality of care provided to individuals under Medicare, Medicaid, or the Children's Health Insurance Program (CHIP). The statute provides \$10 billion in mandatory funding for these purposes for fiscal years 2011 through 2019 and each subsequent 10-year fiscal period (beginning with the 10-year fiscal period beginning with fiscal year 2020).

**Object Classification** (in millions of dollars)

Identification code 075-0522-0-1-551		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	108	110	112
11.3	Other than full-time permanent .....	6	6	6
11.5	Other personnel compensation .....	1	1	1
11.7	Military personnel .....	2	2	2
11.9	Total personnel compensation .....	117	119	121
12.1	Civilian personnel benefits .....	27	30	31
12.2	Military personnel benefits .....	1	1	1
25.2	Other services from non-Federal sources .....	597	880	1,326
25.3	Other goods and services from Federal sources .....	6	6	6
25.4	Operation and maintenance of facilities .....	1	1	1
41.0	Grants, subsidies, and contributions .....	40	40	40
99.0	Direct obligations .....	789	1,077	1,526
99.9	Total new obligations, unexpired accounts .....	789	1,077	1,526

**Employment Summary**

Identification code 075-0522-0-1-551		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	571	484	475
1101	Direct military average strength employment .....	8	8	8

**CHILD ENROLLMENT CONTINGENCY FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 075-5551-0-2-551		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	14,628	14,224	13,059
0198	Reconciliation adjustment .....	.....	.....	.....
0199	Balance, start of year .....	14,628	14,224	13,059

Receipts:				
Current law:				
1140	Interest, Child Enrollment Contingency Fund .....	1,029	179	161
2000	Total: Balances and receipts .....	15,657	14,403	13,220
Appropriations:				
Current law:				
2101	Child Enrollment Contingency Fund .....	-1,029	-179	-161
2103	Child Enrollment Contingency Fund .....	-14,628	-14,224	-13,059
2135	Child Enrollment Contingency Fund .....	14,224	13,059	.....
2199	Total current law appropriations .....	-1,433	-1,344	-13,220
2999	Total appropriations .....	-1,433	-1,344	-13,220
5099	Balance, end of year .....	14,224	13,059	.....

**Program and Financing** (in millions of dollars)

Identification code 075-5551-0-2-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants to States and US Territories .....	126		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	126		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,819	4,834	4,481
1010 Unobligated balance transfer to other accts [075-0515] .....	-1,819	-4,834	
1070 Unobligated balance (total) .....			4,481
Budget authority:			
Appropriations, discretionary:			
1130 Appropriations permanently reduced .....			-7,247
Appropriations, mandatory:			
1200 Appropriation .....	3,931	4,302	4,411
1201 Appropriation (special or trust fund) .....	1,029	179	161
1203 Appropriation (previously unavailable)(special or trust) ....	14,628	14,224	13,059
1220 Appropriations transferred to other acct [075-0515] .....	-404	-1,165	
1235 Appropriations precluded from obligation (special or trust) .....	-14,224	-13,059	
1260 Appropriations, mandatory (total) .....	4,960	4,481	17,631
1900 Budget authority (total) .....	4,960	4,481	10,384
1930 Total budgetary resources available .....	4,960	4,481	14,865
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4,834	4,481	14,865
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		49	49
3010 New obligations, unexpired accounts .....	126		
3020 Outlays (gross) .....	-77		
3050 Unpaid obligations, end of year .....	49	49	49
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		49	49
3200 Obligated balance, end of year .....	49	49	49
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			-7,247
Mandatory:			
4090 Budget authority, gross .....	4,960	4,481	17,631
Outlays, gross:			
4100 Outlays from new mandatory authority .....	77		
4180 Budget authority, net (total) .....	4,960	4,481	10,384
4190 Outlays, net (total) .....	77		

The Children's Health Insurance Program Reauthorization Act of 2009 (P.L. 111-3) established the Child Enrollment Contingency Fund under title XXI of the Social Security Act. Beginning in 2009, a State may qualify for a Contingency Fund payment if it projects a funding shortfall for the fiscal year and if its average monthly child enrollment exceeds its target average number of enrollees for the fiscal year. The Advancing Chronic Care, Extenders, and Social Services Act (P.L. 115-123) and Consolidated Appropriations Act, 2023 (P.L. 117-328) extended the Contingency Fund through FY 2027 and FY 2029, respectively.

The Fund receives an appropriation equal to 20 percent of the CHIP national allotment appropriation under section 2104(a) of the Social Security Act. The Contingency Fund is invested in interest bearing securities of the

## CHILD ENROLLMENT CONTINGENCY FUND—Continued

United States, and the income derived from these investments constitutes a part of the fund.

### MEDICARE HEALTH INFORMATION TECHNOLOGY INCENTIVE PAYMENTS, RECOVERY ACT

#### Program and Financing (in millions of dollars)

Identification code 075-0508-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Incentive payments to hospitals .....	5	10	.....
0900 Total new obligations, unexpired accounts (object class 42.0) .....	5	10	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	43	52	52
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected from the HI Trust Fund .....		10	.....
1801 Change in uncollected payments, Federal sources .....	14	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	14	10	.....
1930 Total budgetary resources available .....	57	62	52
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	52	52	52
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	2	2
3010 New obligations, unexpired accounts .....	5	10	.....
3020 Outlays (gross) .....	-4	-10	.....
3050 Unpaid obligations, end of year .....	2	2	2
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-33	-47	-47
3070 Change in uncollected pymts, Fed sources, unexpired .....	-14	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-47	-47	-47
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-32	-45	-45
3200 Obligated balance, end of year .....	-45	-45	-45
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	14	10	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4	8	.....
4101 Outlays from mandatory balances .....		2	.....
4110 Outlays, gross (total) .....	4	10	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....		-10	.....
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-14	.....	.....
4170 Outlays, net (mandatory) .....	4	.....	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	4	.....	.....

## RATE REVIEW GRANTS

#### Program and Financing (in millions of dollars)

Identification code 075-0112-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Premium rate review grants .....	9	7	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	9	7	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	5	.....
1021 Recoveries of prior year unpaid obligations .....	3	2	1
1070 Unobligated balance (total) .....	14	7	1
1930 Total budgetary resources available .....	14	7	1

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	.....	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	14	16
3010 New obligations, unexpired accounts .....	9	7	.....
3020 Outlays (gross) .....	-4	-3	-3
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-2	-1
3050 Unpaid obligations, end of year .....	14	16	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	14	16
3200 Obligated balance, end of year .....	14	16	12
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	4	3	3
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	4	3	3

The Patient Protection and Affordable Care Act (P.L. 111-148) added section 2794 to the Public Health Service Act and provided that the Secretary carry out a program to award grants to States for a five-year period beginning in fiscal year 2010. The program provided \$250 million in grants to help States develop or enhance their current rate review activities from 2010 through 2014, with remaining unobligated balances subsequently available for state implementation of consumer protections and other insurance reform activities consistent with section 2794(c)(2)(B).

## PRE-EXISTING CONDITION INSURANCE PLAN PROGRAM

#### Program and Financing (in millions of dollars)

Identification code 075-0113-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Pre-Existing Condition Insurance Plan Program (Direct) .....	.....	1	.....
0799 Total direct obligations .....	.....	1	.....
0900 Total new obligations, unexpired accounts (object class 25.2) .....	.....	1	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	.....
1930 Total budgetary resources available .....	1	1	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	25	.....	.....
3010 New obligations, unexpired accounts .....	.....	1	.....
3020 Outlays (gross) .....	-25	-1	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	25	.....	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	25	1	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	25	1	.....

This account funded the Pre-Existing Condition Insurance Plan program (PCIP), which made health insurance available to people who had been unable to purchase insurance due to a pre-existing condition. Enrollees paid monthly premiums similar to those charged in the commercial individual market, and the Federal government paid for remaining costs that exceeded enrollee contributions. The funding for this program, including operating costs, was provided in the Patient Protection and Affordable Care Act (P.L. 111-148). The PCIP program ended in fiscal year 2014, and

outlays in subsequent fiscal years reflect program close out and claims run out costs, as well as allowable administrative expenses.

## EARLY RETIREE REINSURANCE PROGRAM

## Program and Financing (in millions of dollars)

Identification code 075–0114–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Administration .....	26	2	2
0900 Total new obligations, unexpired accounts (object class 23.3) .....	26	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	29	3	2
1021 Recoveries of prior year unpaid obligations .....		1	
1070 Unobligated balance (total) .....	29	4	2
1930 Total budgetary resources available .....	29	4	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	2	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7	26	1
3010 New obligations, unexpired accounts .....	26	2	2
3020 Outlays (gross) .....	-7	-26	-2
3040 Recoveries of prior year unpaid obligations, unexpired .....		-1	
3050 Unpaid obligations, end of year .....	26	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	26	1
3200 Obligated balance, end of year .....	26	1	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	7	26	2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	7	26	2

The Patient Protection and Affordable Care Act (P.L. 111–148) authorized and appropriated \$5 billion for the Early Retiree Reinsurance Program (ERRP). ERRP sunset on January 1, 2014, and is no longer providing reimbursements to plan sponsors.

## AFFORDABLE INSURANCE EXCHANGE GRANTS

## Program and Financing (in millions of dollars)

Identification code 075–0115–0–1–551	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1		
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

Section 1311 of the Patient Protection and Affordable Care Act (P.L. 111–148) provided amounts necessary to enable the Secretary to award grants to States to implement Health Insurance Exchanges beginning no later than March 23, 2011, and allowed for renewal of grants through January 1, 2015. The final round of grants was awarded to States in December 2014. The American Rescue Plan Act of 2021 (P.L. 117–2) created a grant program for state-based Marketplaces established under

section 1311(b) of the Patient Protection and Affordable Care Act. \$20 million was awarded to 21 states and was available for the period of performance, which ran from September 10, 2021 through September 9, 2022 to enable state-based Marketplaces to modernize or update any system, program, or technology required to be compliant with applicable federal requirements.

## COST-SHARING REDUCTIONS

## Program and Financing (in millions of dollars)

Identification code 075–0126–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Cost Sharing Reductions .....	15,836	13,506	
0002 Basic Health Program .....	292	207	
0003 State Innovation Waivers .....	2,761	2,043	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	18,889	15,756	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	20,031	16,708	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1,142	-952	
1260 Appropriations, mandatory (total) .....	18,889	15,756	
1900 Budget authority (total) .....	18,889	15,756	
1930 Total budgetary resources available .....	18,889	15,756	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	18,889	15,756	
3020 Outlays (gross) .....	-18,889	-15,756	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	18,889	15,756	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	18,889	15,756	
4180 Budget authority, net (total) .....	18,889	15,756	
4190 Outlays, net (total) .....	18,889	15,756	

Under current law, insurers are required to offer reduced cost-sharing to eligible, low-income consumers. The classification of CSRs as an entitlement pursuant to BBEDCA does not determine legal entitlement to a payment or benefit or availability of funding.

## RISK ADJUSTMENT PROGRAM PAYMENTS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–5733–0–2–551	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	537	638	639
Receipts:			
Current law:			
1110 Receipts, Risk Adjustment Program .....	11,201	11,209	11,421
2000 Total: Balances and receipts .....	11,738	11,847	12,060
Appropriations:			
Current law:			
2101 Risk Adjustment Program Payments .....	-11,201	-11,209	-11,421
2103 Risk Adjustment Program Payments .....	-537	-638	-639
2132 Risk Adjustment Program Payments .....	638	639	651
2199 Total current law appropriations .....	-11,100	-11,208	-11,409
2999 Total appropriations .....	-11,100	-11,208	-11,409
5099 Balance, end of year .....	638	639	651

## Program and Financing (in millions of dollars)

Identification code 075–5733–0–2–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Risk Adjustment Program Payments (Direct) .....	10,453	11,208	11,409

## RISK ADJUSTMENT PROGRAM PAYMENTS—Continued

## Program and Financing—Continued

Identification code 075–5733–0–2–551	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts (object class 41.0) .....	10,453	11,208	11,409
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	678	1,325	1,326
1020 Adjustment of unobligated bal brought forward, Oct 1 .....		1	
1070 Unobligated balance (total) .....	678	1,326	1,326
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	11,201	11,209	11,421
1203 Appropriation (previously unavailable)(special or trust) ....	537	638	639
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-638	-639	-651
1260 Appropriations, mandatory (total) .....	11,100	11,208	11,409
1930 Total budgetary resources available .....	11,778	12,534	12,735
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,325	1,326	1,326
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,235	4,233	4,203
3010 New obligations, unexpired accounts .....	10,453	11,208	11,409
3020 Outlays (gross) .....	-11,455	-11,238	-11,296
3050 Unpaid obligations, end of year .....	4,233	4,203	4,316
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5,235	4,233	4,203
3200 Obligated balance, end of year .....	4,233	4,203	4,316
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	11,100	11,208	11,409
Outlays, gross:			
4100 Outlays from new mandatory authority .....	5,542	5,680	5,305
4101 Outlays from mandatory balances .....	5,913	5,558	5,991
4110 Outlays, gross (total) .....	11,455	11,238	11,296
4180 Budget authority, net (total) .....	11,100	11,208	11,409
4190 Outlays, net (total) .....	11,455	11,238	11,296

Section 1343 of the Patient Protection and Affordable Care Act (P.L. 111–148) established a permanent risk adjustment program for non-grandfathered plans in the individual and small group markets. Risk adjustment is budget neutral within each state and market, such that charges collected from plans with lower than average actuarial risk are used to make payments to plans with higher than average actuarial risk. Payments and charges begin in the year following the plan year for which they are calculated.

## TRANSITIONAL REINSURANCE PROGRAM

## Program and Financing (in millions of dollars)

Identification code 075–5735–0–2–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Transitional reinsurance payments .....		19	
0900 Total new obligations, unexpired accounts (object class 41.0) .....		19	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	19	
1033 Recoveries of prior year paid obligations .....	4		
1070 Unobligated balance (total) .....	19	19	
1930 Total budgetary resources available .....	19	19	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	19		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	212	212	
3010 New obligations, unexpired accounts .....		19	

3020 Outlays (gross) .....		-231	
3050 Unpaid obligations, end of year .....	212		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	212	212	
3200 Obligated balance, end of year .....	212		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....		231	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-4		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	4		
4170 Outlays, net (mandatory) .....	-4	231	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-4	231	

Section 1341 of the Patient Protection and Affordable Care Act (P.L. 111–148) established a transitional three-year reinsurance program to minimize the impact of high-cost enrollees in plans in the individual market. The Centers for Medicare & Medicaid Services assessed contributing entities a per enrollee fee to fund the reinsurance program and made payments to issuers in the individual market for enrollees whose medical costs exceed a certain threshold, up to a reinsurance cap. The reinsurance program ended in FY 2017 and outlays in subsequent fiscal years reflect remaining payments and refunds.

## CONSUMER OPERATED AND ORIENTED PLAN PROGRAM CONTINGENCY FUND

## Program and Financing (in millions of dollars)

Identification code 075–0524–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0705 Reestimates of direct loan subsidy .....		5	
0706 Interest on reestimates of direct loan subsidy .....		1	
0709 Administrative expenses .....		1	
0900 Total new obligations, unexpired accounts (object class 25.2) .....		7	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....		7	
1930 Total budgetary resources available .....		7	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....		7	
3020 Outlays (gross) .....		-7	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		7	
Outlays, gross:			
4100 Outlays from new mandatory authority .....		7	
4180 Budget authority, net (total) .....		7	
4190 Outlays, net (total) .....		7	

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

Identification code 075–0524–0–1–551	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135001 Startup Loans .....	-2	7	
135002 Solvency Loans .....	-5	-2	
135999 Total direct loan reestimates .....	-7	5	

The Consumer Operated and Oriented Plan Contingency Fund was established by the American Taxpayer Relief Act of 2012 (P.L. 112–240). This fund aids qualified nonprofit health insurance issuers that have been

awarded loans or grants under section 1322 of the Patient Protection and Affordable Care Act (P.L. 111–148).

## CONSUMER OPERATED AND ORIENTED PLAN PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 075–0118–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0705 Reestimates of direct loan subsidy .....	1	57	.....
0706 Interest on reestimates of direct loan subsidy .....	.....	16	.....
0900 Total new obligations, unexpired accounts (object class 25.2) .....	1	73	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1	73	.....
1900 Budget authority (total) .....	1	73	.....
1930 Total budgetary resources available .....	1	73	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	1	73	.....
3020 Outlays (gross) .....	-1	-73	.....
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	73	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	72	.....
4101 Outlays from mandatory balances .....	.....	1	.....
4110 Outlays, gross (total) .....	1	73	.....
4180 Budget authority, net (total) .....	1	73	.....
4190 Outlays, net (total) .....	1	73	.....

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

Identification code 075–0118–0–1–551	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135002 Startup Loans .....	-6	24	.....
135003 Solvency Loans .....	-73	49	.....
135999 Total direct loan reestimates .....	-79	73	.....

Section 1322 of the Patient Protection and Affordable Care Act (P.L. 111–148) authorized and appropriated funding for the Consumer Operated and Oriented Plan Program for qualified nonprofit health insurance issuers to offer qualified health plans in the individual and small group markets. The Secretary awarded loans to fund start-up costs and reserves, which enabled qualified issuers to meet state solvency requirements. The Secretary issued the final round of loans in December 2014.

## CONSUMER OPERATED AND ORIENTED PLAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 075–4418–0–3–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....	8	8	8
0742 Downward reestimates paid to receipt accounts .....	60	.....	.....
0743 Interest on downward reestimates .....	19	.....	.....
0900 Total new obligations, unexpired accounts .....	87	8	8

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	.....	.....
1023 Unobligated balances applied to repay debt .....	-1	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	79	.....	1
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	19	327	23
1825 Spending authority from offsetting collections applied to repay debt .....	-11	-319	-16
1850 Spending auth from offsetting collections, mand (total) .....	8	8	7
1900 Budget authority (total) .....	87	8	8
1930 Total budgetary resources available .....	87	8	8

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	8
3010 New obligations, unexpired accounts .....	87	8	8
3020 Outlays (gross) .....	-87	.....	.....
3050 Unpaid obligations, end of year .....	.....	8	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	8
3200 Obligated balance, end of year .....	.....	8	16

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	87	8	8
Financing disbursements:			
4110 Outlays, gross (total) .....	87	.....	.....
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	-73	.....
4122 Interest on uninvested funds .....	.....	-4	-7
4123 Non-Federal sources .....	-19	-250	-16
4130 Offsets against gross budget authority and outlays (total) ....	-19	-327	-23
4160 Budget authority, net (mandatory) .....	68	-319	-15
4170 Outlays, net (mandatory) .....	68	-327	-23
4180 Budget authority, net (total) .....	68	-319	-15
4190 Outlays, net (total) .....	68	-327	-23

## Status of Direct Loans (in millions of dollars)

Identification code 075–4418–0–3–551	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1,739	1,723	1,480
1251 Repayments: Repayments and prepayments .....	-16	-243	-16
1263 Write-offs for default: Direct loans .....	.....	.....	-469
1290 Outstanding, end of year .....	1,723	1,480	995

## Balance Sheet (in millions of dollars)

Identification code 075–4418–0–3–551	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	1	1
Investments in U.S. securities:		
1106 Receivables, net .....	1	73
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	1,739	1,723
1402 Interest receivable .....	50	50
1405 Allowance for subsidy cost (-) .....	-1,392	-1,461
1499 Net present value of assets related to direct loans .....	397	312
1999 Total assets .....	399	386
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	320	386
2105 Other .....	79	.....
2999 Total liabilities .....	399	386
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	399	386

CONSUMER OPERATED AND ORIENTED PLAN PROGRAM CONTINGENCY FUND FINANCING  
ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 075-4482-0-3-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....	2	2	2
0742 Downward reestimates paid to receipt accounts .....	6	2	.....
0743 Interest on downward reestimates .....	1	.....	.....
0900 Total new obligations, unexpired accounts .....	9	4	2

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	.....	.....
1023 Unobligated balances applied to repay debt .....	-2	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	6	.....	1
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	6	33	15
1825 Spending authority from offsetting collections applied to repay debt .....	-3	-29	-14
1850 Spending auth from offsetting collections, mand (total) .....	3	4	1
1900 Budget authority (total) .....	9	4	2
1930 Total budgetary resources available .....	9	4	2

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	2
3010 New obligations, unexpired accounts .....	9	4	2
3020 Outlays (gross) .....	-9	-2	-2
3050 Unpaid obligations, end of year .....	.....	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	2
3200 Obligated balance, end of year .....	.....	2	2

<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	9	4	2
Financing disbursements:			
4110 Outlays, gross (total) .....	9	2	2
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	-7	.....
4122 Interest on uninvested funds .....	.....	.....	-1
4123 Non-Federal sources .....	-6	-26	-14
4130 Offsets against gross budget authority and outlays (total) ....	-6	-33	-15
4160 Budget authority, net (mandatory) .....	3	-29	-13
4170 Outlays, net (mandatory) .....	3	-31	-13
4180 Budget authority, net (total) .....	3	-29	-13
4190 Outlays, net (total) .....	3	-31	-13

## Status of Direct Loans (in millions of dollars)

Identification code 075-4482-0-3-551	2024 actual	2025 est.	2026 est.
<b>Cumulative balance of direct loans outstanding:</b>			
1210 Outstanding, start of year .....	459	453	430
1251 Repayments: Repayments and prepayments .....	-6	-23	-14
1263 Write-offs for default: Direct loans .....	.....	.....	-119
1290 Outstanding, end of year .....	453	430	297

## Balance Sheet (in millions of dollars)

Identification code 075-4482-0-3-551	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	2	2
Investments in U.S. securities:		
1106 Receivables, net .....	2	7
1206 Non-Federal assets: Receivables, net .....	.....	.....
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	459	453
1402 Interest receivable .....	10	10
1405 Allowance for subsidy cost (-) .....	-367	-370
1499 Net present value of assets related to direct loans .....	102	93

1999 Total assets .....	106	102
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	98	100
2104 Resources payable to Treasury .....	.....	.....
2105 Other .....	8	2
2207 Non-Federal liabilities: Other .....	.....	.....
2999 Total liabilities .....	106	102
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	106	102

## Trust Funds

## FEDERAL HOSPITAL INSURANCE TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 075-8005-0-7-571	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	130,102	191,854	204,046
<b>Receipts:</b>			
Current law:			
1110 FHI Trust Fund, Transfers from General Fund (FICA Taxes) ....	357,052	361,404	388,753
1110 FHI Trust Fund, Receipts from Railroad Retirement Board ....	645	669	677
1110 FHI Trust Fund, Transfers from General Fund (SECA Taxes) .....	29,160	27,927	26,929
1110 FHI Trust Fund, Civil Penalties and Damages .....	381	482	411
1130 FHI Trust Fund, Other Proprietary Interest from the Public ....	.....	2	2
1130 FHI Trust Fund, Basic Premium, Medicare Advantage .....	228	221	242
1130 FHI Trust Fund, Medicare Refunds .....	7,499	5,500	6,000
1130 Affordable Care Act Medicare Shared Savings Models (HI) ....	379	100	100
1130 FHI Trust Fund, Premiums Collected for Uninsured Individuals not Otherwise Eligible .....	4,737	5,195	5,759
1140 FHI Trust Fund, Federal Employer Contributions (FICA) .....	4,873	5,192	5,287
1140 FHI Trust Fund, Postal Service Employer Contributions (FICA) .....	819	778	744
1140 FHI Trust Fund, Interest Received by Trust Funds .....	6,049	7,915	8,613
1140 FHI Trust Fund, Taxation on OASDI Benefits .....	39,794	40,915	51,273
1140 FHI Trust Fund, Payment from the General Fund for Health Care Fraud and Abuse Control Account .....	168	174	178
1140 FHI Trust Fund, Transfers from General Fund (criminal Fines) .....	2	18	22
1140 FHI Trust Fund, Transfers from General Fund (civil Monetary Penalties) .....	44	39	42
1140 FHI Trust Fund, Transfers from General Fund (asset Forfeitures) .....	193	35	36
1140 FHI Trust Fund, Interest Payments by Railroad Retirement Board .....	25	27	24
1140 FHI Trust Fund, Payments from the General Fund (uninsured and Program Management) .....	988	1,415	1,419
1198 Rounding adjustment .....	3	.....	.....
1199 Total current law receipts .....	453,039	458,008	496,511
Proposed:			
1210 FHI Trust Fund, Transfers from General Fund (FICA Taxes) ....	.....	.....	13
1999 Total receipts .....	453,039	458,008	496,524
2000 Total: Balances and receipts .....	583,141	649,862	700,570
<b>Appropriations:</b>			
Current law:			
2101 Federal Hospital Insurance Trust Fund .....	-2,918	-2,985	-2,812
2101 Federal Hospital Insurance Trust Fund .....	-447,580	-452,433	-489,317
2101 Health Care Fraud and Abuse Control Account .....	-915	-941	-941
2101 Health Care Fraud and Abuse Control Account .....	-1,658	-1,710	-2,764
2101 Health Care Fraud and Abuse Control Account .....	.....	.....	1,214
2103 Federal Hospital Insurance Trust Fund .....	-9,826	.....	.....
2103 Health Care Fraud and Abuse Control Account .....	.....	.....	-62
2132 Federal Hospital Insurance Trust Fund .....	8,664	8,828	9,552
2132 Health Care Fraud and Abuse Control Account .....	58	61	62
2135 Federal Hospital Insurance Trust Fund .....	62,978	3,364	4,047
2199 Total current law appropriations .....	-391,197	-445,816	-481,021
2999 Total appropriations .....	-391,197	-445,816	-481,021
3098 Federal Hospital Insurance Trust Fund .....	-122	.....	.....
5098 Reconciliation adjustment .....	32	.....	.....
5099 Balance, end of year .....	191,854	204,046	219,549



## Program and Financing (in millions of dollars)

Identification code 075-8005-0-7-571	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Benefit payments, HI .....	385,003	438,491	474,915
0003 Administration, HI .....	3,005	3,098	3,034
0004 Quality improvement organizations, HI .....	826	1,585	633
0799 Total direct obligations .....	388,834	443,174	478,582
0900 Total new obligations, unexpired accounts .....	388,834	443,174	478,582
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			52
1021 Recoveries of prior year unpaid obligations .....	23		
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation .....	122		
1033 Recoveries of prior year paid obligations .....	7		
1070 Unobligated balance (total) .....	152		52
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	2,918	2,985	2,812
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	447,580	452,433	489,317
1203 Appropriation (previously unavailable)(special or trust) ....	9,826		
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced (Sequester) .....	-8,664	-8,828	-9,552
1235 Appropriations precluded from obligation (special or trust) .....	-62,978	-3,364	-4,047
1260 Appropriations, mandatory (total) .....	385,764	440,241	475,718
1900 Budget authority (total) .....	388,682	443,226	478,530
1930 Total budgetary resources available .....	388,834	443,226	478,582
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		52	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	59,205	40,630	40,486
3010 New obligations, unexpired accounts .....	388,834	443,174	478,582
3020 Outlays (gross) .....	-407,386	-443,318	-478,414
3040 Recoveries of prior year unpaid obligations, unexpired .....	-23		
3050 Unpaid obligations, end of year .....	40,630	40,486	40,654
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	59,205	40,630	40,486
3200 Obligated balance, end of year .....	40,630	40,486	40,654
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,918	2,985	2,812
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,121	2,069	1,847
4011 Outlays from discretionary balances .....	967	1,008	848
4020 Outlays, gross (total) .....	3,088	3,077	2,695
Mandatory:			
4090 Budget authority, gross .....	385,764	440,241	475,718
Outlays, gross:			
4100 Outlays from new mandatory authority .....	349,214	400,887	437,194
4101 Outlays from mandatory balances .....	55,084	39,354	38,525
4110 Outlays, gross (total) .....	404,298	440,241	475,719
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-7		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	7		
4160 Budget authority, net (mandatory) .....	385,764	440,241	475,718
4170 Outlays, net (mandatory) .....	404,291	440,241	475,719
4180 Budget authority, net (total) .....	388,682	443,226	478,530
4190 Outlays, net (total) .....	407,379	443,318	478,414
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	194,362	234,960	250,938
5001 Total investments, EOY: Federal securities: Par value .....	234,960	250,938	270,665

The Hospital Insurance (HI) program funds the costs of hospital and related care for individuals age 65 or older and for eligible disabled persons.

## Status of Funds (in millions of dollars)

Identification code 075-8005-0-7-571	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	191,986	234,999	247,247
0999 Total balance, start of year .....	191,986	234,999	247,247
Cash income during the year:			
Current law:			
Receipts:			
1110 FHI Trust Fund, Transfers from General Fund (FICA Taxes) .....	357,052	361,404	388,753
1110 FHI Trust Fund, Receipts from Railroad Retirement Board .....	645	669	677
1110 FHI Trust Fund, Transfers from General Fund (SECA Taxes) .....	29,160	27,927	26,929
1110 FHI Trust Fund, Civil Penalties and Damages .....	381	482	411
1130 FHI Trust Fund, Basic Premium, Medicare Advantage .....	228	221	242
1130 FHI Trust Fund, Medicare Refunds .....	7,499	5,500	6,000
1130 Affordable Care Act Medicare Shared Savings Models (HI) .....	379	100	100
1130 FHI Trust Fund, Premiums Collected for Uninsured Individuals not Otherwise Eligible .....	4,737	5,195	5,759
1130 Federal Hospital Insurance Trust Fund .....	7		
1150 FHI Trust Fund, Interest Received by Trust Funds .....	6,049	7,915	8,613
1150 FHI Trust Fund, Other Proprietary Interest from the Public .....		2	2
1150 FHI Trust Fund, Interest Payments by Railroad Retirement Board .....	25	27	24
1160 FHI Trust Fund, Federal Employer Contributions (FICA) .....	4,873	5,192	5,287
1160 FHI Trust Fund, Postal Service Employer Contributions (FICA) .....	819	778	744
1160 FHI Trust Fund, Taxation on OASDI Benefits .....	39,794	40,915	51,273
1160 FHI Trust Fund, Payment from the General Fund for Health Care Fraud and Abuse Control Account .....	168	174	178
1160 FHI Trust Fund, Transfers from General Fund (criminal Fines) .....	2	18	22
1160 FHI Trust Fund, Transfers from General Fund (civil Monetary Penalties) .....	44	39	42
1160 FHI Trust Fund, Transfers from General Fund (asset Forfeitures) .....	193	35	36
1160 FHI Trust Fund, Payments from the General Fund (uninsured and Program Management) .....	988	1,415	1,419
1199 Income under present law .....	453,043	458,008	496,511
Proposed:			
1210 FHI Trust Fund, Transfers from General Fund (FICA Taxes) .....			13
1299 Income proposed .....			13
1999 Total cash income .....	453,043	458,008	496,524
Cash outgo during year:			
Current law:			
2100 Federal Hospital Insurance Trust Fund .....	-407,386	-443,318	-478,414
2100 Health Care Fraud and Abuse Control Account .....			1,214
2100 Health Care Fraud and Abuse Control Account .....	-2,647	-2,442	-3,637
2199 Outgo under current law .....	-410,033	-445,760	-480,837
2999 Total cash outgo (-) .....	-410,033	-445,760	-480,837
Surplus or deficit:			
3110 Excluding interest .....	36,936	4,304	7,048
3120 Interest .....	6,074	7,944	8,639
3199 Subtotal, surplus or deficit .....	43,010	12,248	15,687
3298 Rounding adjustment .....	3		
3299 Total adjustments .....	3		
3999 Total change in fund balance .....	43,013	12,248	15,687
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	39	-3,691	-7,731
4200 Federal Hospital Insurance Trust Fund .....	234,960	250,938	270,665
4999 Total balance, end of year .....	234,999	247,247	262,934

## Object Classification (in millions of dollars)

Identification code 075-8005-0-7-571	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	21		
41.0 Payment for Quality Improvement Organization (QIO) activities .....		1,585	633
42.0 Insurance claims and indemnities (benefits) .....	383,837	438,491	474,915
94.0 Financial transfers .....	4,976	3,098	3,034

## FEDERAL HOSPITAL INSURANCE TRUST FUND—Continued

## Object Classification—Continued

Identification code 075–8005–0–7–571	2024 actual	2025 est.	2026 est.
99.9 Total new obligations, unexpired accounts .....	388,834	443,174	478,582

## HEALTH CARE FRAUD AND ABUSE CONTROL ACCOUNT

*In addition to amounts otherwise available for program integrity and program management, \$941,000,000, to remain available through September 30, 2027, to be transferred from the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund, as authorized by section 201(g) of the Social Security Act, of which \$699,058,000 shall be for the Centers for Medicare & Medicaid Services program integrity activities, of which \$108,735,000 shall be for the Department of Health and Human Services Office of Inspector General to carry out fraud and abuse activities authorized by section 1817(k)(3) of such Act, and of which \$133,207,000 shall be for the Department of Justice to carry out fraud and abuse activities authorized by section 1817(k)(3) of such Act: Provided, That the report required by section 1817(k)(5) of the Social Security Act for fiscal year 2026 shall include measures of the operational efficiency and impact on fraud, waste, and abuse in the Medicare, Medicaid, and CHIP programs for the funds provided by this appropriation: Provided further, That of the amount provided under this heading, \$311,000,000 is provided to meet the terms of section 251(b)(2)(C)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985, and \$630,000,000 is additional new budget authority specified for purposes of section 251(b)(2)(C) of such Act for additional health care fraud and abuse control activities: Provided further, That the Secretary shall provide not less than \$35,000,000 from amounts made available under this heading and amounts made available for fiscal year 2026 under section 1817(k)(3)(A) of the Social Security Act for the Senior Medicare Patrol program to combat health care fraud and abuse.*

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

## Program and Financing (in millions of dollars)

Identification code 075–8393–0–7–571	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Medicare integrity program .....	1,123	1,109	1,137
0002 FBI fraud and abuse control .....	168	174	178
0003 Other fraud and abuse control .....	363	366	375
0005 Undistributed Savings, Medicare SSA CDRs .....		-23	-120
0006 Undistributed Medicare and Medicaid baseline impact attributable to HCFAC Cap/Allocation Adjustment .....			1,194
0091 Total Mandatory .....	1,654	1,626	2,764
0101 CMS discretionary .....	677	699	699
0102 Other discretionary .....	240	242	242
0191 Total Discretionary .....	917	941	941
0900 Total new obligations, unexpired accounts .....	2,571	2,567	3,705

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	402	484	507
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	99		
1021 Recoveries of prior year unpaid obligations .....	144		
1070 Unobligated balance (total) .....	546	484	507
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	915	941	941
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1,658	1,710	2,764
1203 Appropriation (previously unavailable)(special or trust) .....			62
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-58	-61	-62
1260 Appropriations, mandatory (total) .....	1,600	1,649	2,764
1900 Budget authority (total) .....	2,515	2,590	3,705
1930 Total budgetary resources available .....	3,061	3,074	4,212
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-6		
1941 Unexpired unobligated balance, end of year .....	484	507	507
Special and non-revolving trust funds:			
1951 Unobligated balance expiring .....	6		
1952 Expired unobligated balance, start of year .....	69	72	72

1953 Expired unobligated balance, end of year .....	66	72	72
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,207	1,958	2,083
3010 New obligations, unexpired accounts .....	2,571	2,567	3,705
3020 Outlays (gross) .....	-2,647	-2,442	-3,637
3040 Recoveries of prior year unpaid obligations, unexpired .....	-144		
3041 Recoveries of prior year unpaid obligations, expired .....	-29		
3050 Unpaid obligations, end of year .....	1,958	2,083	2,151
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,207	1,958	2,083
3200 Obligated balance, end of year .....	1,958	2,083	2,151

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	915	941	941
Outlays, gross:			
4010 Outlays from new discretionary authority .....	355	376	376
4011 Outlays from discretionary balances .....	726	602	620
4020 Outlays, gross (total) .....	1,081	978	996
Mandatory:			
4090 Budget authority, gross .....	1,600	1,649	2,764
Outlays, gross:			
4100 Outlays from new mandatory authority .....	561	794	1,888
4101 Outlays from mandatory balances .....	1,005	670	753
4110 Outlays, gross (total) .....	1,566	1,464	2,641
4180 Budget authority, net (total) .....	2,515	2,590	3,705
4190 Outlays, net (total) .....	2,647	2,442	3,637

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	2,515	2,590	3,705
Outlays .....	2,647	2,442	3,637
Amounts included in the adjusted baseline:			
Budget Authority .....			-1,214
Outlays .....			-1,214
Total:			
Budget Authority .....	2,515	2,590	2,491
Outlays .....	2,647	2,442	2,423

The Health Insurance Portability and Accountability Act of 1996 (P.L. 104–191) established the Health Care Fraud and Abuse Control (HCFAC) account within the Federal Hospital Insurance Trust Fund and appropriated funds from the Trust Fund to the HCFAC account for specified health care fraud and abuse control activities of the Department of Health and Human Services and the Department of Justice.

The Budget includes a discretionary request for efforts to safeguard Centers for Medicare and Medicaid Services (CMS) program integrity that will supplement other CMS program integrity funds.

## Object Classification (in millions of dollars)

Identification code 075–8393–0–7–571	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent (CMS) .....	91	91	91
11.3 Other Than Full-Time Permanent .....	1	1	1
11.5 Other Personnel Compensation .....	1	1	1
11.7 Military Personnel .....	2	2	2
11.9 Total personnel compensation .....	95	95	95
12.1 Civilian Personnel Benefits (CMS) .....	28	28	28
12.2 Military Personnel Benefits .....	1	1	1
23.1 Rental Payments to GSA .....	19	19	19
23.3 Communications, Utilities, and Miscellaneous Charges .....	3	3	3
25.2 Other Services from Non-Federal Sources .....	1,520	1,516	2,654
25.3 Other Goods and Services from Federal Sources .....	51	51	51
25.4 Operation and Maintenance of Facilities .....	3	3	3
25.6 Medical Care (CMS) .....	48	48	48
25.7 Operation and Maintenance of Equipment .....	1	1	1
94.0 Financial Transfers .....	802	802	802
99.9 Total new obligations, unexpired accounts .....	2,571	2,567	3,705

**Employment Summary**

Identification code 075–8393–0–7–571	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	586	593	582
1101 Direct military average strength employment .....	11	12	12

**HEALTH CARE FRAUD AND ABUSE CONTROL ACCOUNT**

(Amounts included in the adjusted baseline)

**Program and Financing** (in millions of dollars)

Identification code 075–8393–7–7–571	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 Undistributed Savings, Medicare SSA CDRs .....			-20
0006 Undistributed Medicare and Medicaid baseline impact attributable to HCFA Cap/Allocation Adjustment .....			-1,194
0091 Total Mandatory .....			-1,214
0900 Total new obligations, unexpired accounts .....			-1,214
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....			-1,214
1900 Budget authority (total) .....			-1,214
1930 Total budgetary resources available .....			-1,214
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-1,214
3020 Outlays (gross) .....			1,214
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-1,214
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-1,214
4180 Budget authority, net (total) .....			-1,214
4190 Outlays, net (total) .....			-1,214

This schedule reflects the effects on Medicare and Medicaid spending resulting from continuing dedicated program integrity discretionary investments to further support the Centers for Medicare and Medicaid Services (CMS) program integrity work. This additional investment results in savings to the Medicare and Medicaid programs. This schedule also reflects the effects on Medicare resulting from continuing the dedicated program integrity discretionary investments for the Social Security Administration. Please refer to the narrative in the Limitation on Administrative Expenses (Social Security Administration) account for more information.

**Object Classification** (in millions of dollars)

Identification code 075–8393–7–7–571	2024 actual	2025 est.	2026 est.
Direct obligations:			
92.0 Undistributed (SSA CDR Medicare baseline Savings) .....			-20
92.0 Undistributed (Medicare baseline impact attributable to HCFA Cap/Allocation Adjustment) .....			-1,194
99.9 Total new obligations, unexpired accounts .....			-1,214

**FEDERAL SUPPLEMENTARY MEDICAL INSURANCE TRUST FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 075–8004–0–7–571	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	111,218	107,827	119,886
Receipts:			
Current law:			
1110 Fee on Branded Prescription Pharmaceutical Manufacturers and Importers, SMI .....	2,789	2,764	2,800
1130 Other Proprietary Interest from the Public, FSMI Fund .....		3	3
1130 Gifts, Medicare Prescription Drug Accounts, FSMI .....		275	298
1130 Premiums Collected for Medicare Prescription Drug Account, FSMI .....	5,895	5,318	6,450

1130 Payments from States, Medicare Prescription Drug Account, FSMI .....	17,758	18,236	18,931
1130 Basic Premium, Medicare Advantage, FSMI Trust Fund .....	334	330	363
1130 Gifts, FSMI Fund .....		1	1
1130 Medicare Refunds, SMI .....	3,482	4,000	4,500
1130 Affordable Care Act Medicare Shared Savings Models, SMI .....		490	100
1130 Premiums Collected for the Aged, FSMI Fund .....	124,092	137,518	156,612
1130 Premiums Collected for the Disabled, FSMI Fund .....	13,640	14,362	15,406
1130 Part D Inflation Rebate, FSMI .....			1,739
1140 Federal Contributions, FSMI Fund .....	375,967	414,700	464,796
1140 Interest Received by Trust Fund, FSMI Fund .....	3,792	4,201	4,696
1140 Federal Contribution, State Low-income Determinations, Prescription Drug Account, FSMI .....		5	5
1140 Interest, Medicare Prescription Drug Account, FSMI .....	223	203	179
1140 Federal Contribution for Admin. Contribution for Admin. Costs, Prescription Drug Account, FSMI .....	493	523	586
1140 Federal Contributions for Benefits, Prescription Drug Account, SMI .....	101,861	144,368	127,012
1140 Miscellaneous Federal Payments, Federal Supplementary Medical Insurance Trust Fund .....	2	1	1
1199 Total current law receipts .....	650,818	746,908	804,478
1999 Total receipts .....	650,818	746,908	804,478
2000 Total: Balances and receipts .....	762,036	854,735	924,364
Appropriations:			
Current law:			
2101 Federal Supplementary Medical Insurance Trust Fund .....	-4,066	-4,247	-4,101
2101 Federal Supplementary Medical Insurance Trust Fund .....	-520,519	-579,146	-646,237
2101 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund .....	-520	-522	-585
2101 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund .....	-125,712	-163,878	-155,826
2103 Federal Supplementary Medical Insurance Trust Fund .....	-14,568		-468
2103 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund .....	-319		
2132 Federal Supplementary Medical Insurance Trust Fund .....	11,063	11,369	12,717
2132 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund .....	560	904	2,406
2135 Federal Supplementary Medical Insurance Trust Fund .....		671	
2199 Total current law appropriations .....	-654,081	-734,849	-792,094
2999 Total appropriations .....	-654,081	-734,849	-792,094
3098 Federal Supplementary Medical Insurance Trust Fund .....	-131		
3098 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund .....	3		
5099 Balance, end of year .....	107,827	119,886	132,270

**Program and Financing** (in millions of dollars)

Identification code 075–8004–0–7–571	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Benefit payments, SMI .....	519,953	564,770	632,153
0002 Transfer to Medicaid for payment of SMI premiums .....	1,718	1,449	1,652
0004 Administration, SMI .....	4,275	4,231	4,146
0005 Quality Improvement Organizations, SMI .....	93	345	138
0799 Total direct obligations .....	526,039	570,795	638,089
0900 Total new obligations, unexpired accounts .....	526,039	570,795	638,089
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			72
1021 Recoveries of prior year unpaid obligations .....	55		
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation .....	131		
1033 Recoveries of prior year paid obligations .....	13		
1070 Unobligated balance (total) .....	199		72
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	4,066	4,247	4,101
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	520,519	579,146	646,237
1203 Appropriation (previously unavailable)(special or trust) .....	14,568		468
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-11,063	-11,369	-12,717
1235 Appropriations precluded from obligation (special or trust) .....		-671	
1236 Appropriations applied to repay debt .....	-2,250	-486	
1260 Appropriations, mandatory (total) .....	521,774	566,620	633,988
1900 Budget authority (total) .....	525,840	570,867	638,089
1930 Total budgetary resources available .....	526,039	570,867	638,161

FEDERAL SUPPLEMENTARY MEDICAL INSURANCE TRUST FUND—Continued  
Program and Financing—Continued

Identification code 075–8004–0–7–571	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		72	72
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	47,277	47,545	47,342
3010 New obligations, unexpired accounts .....	526,039	570,795	638,089
3020 Outlays (gross) .....	-525,716	-570,998	-638,283
3040 Recoveries of prior year unpaid obligations, unexpired .....	-55		
3050 Unpaid obligations, end of year .....	47,545	47,342	47,148
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	47,277	47,545	47,342
3200 Obligated balance, end of year .....	47,545	47,342	47,148
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	4,066	4,247	4,101
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,459	2,907	2,803
4011 Outlays from discretionary balances .....	1,760	1,472	1,491
4020 Outlays, gross (total) .....	4,219	4,379	4,294
Mandatory:			
4090 Budget authority, gross .....	521,774	566,620	633,988
Outlays, gross:			
4100 Outlays from new mandatory authority .....	478,444	521,065	597,862
4101 Outlays from mandatory balances .....	43,053	45,554	36,127
4110 Outlays, gross (total) .....	521,497	566,619	633,989
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-13		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	13		
4160 Budget authority, net (mandatory) .....	521,774	566,620	633,988
4170 Outlays, net (mandatory) .....	521,484	566,619	633,989
4180 Budget authority, net (total) .....	525,840	570,867	638,089
4190 Outlays, net (total) .....	525,703	570,998	638,283
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	159,537	164,412	170,000
5001 Total investments, EOY: Federal securities: Par value .....	164,412	170,000	180,000
5080 Outstanding debt, SOY .....	-2,854	-604	-118
5081 Outstanding debt, EOY .....	-604	-118	-118

The Supplementary Medical Insurance (SMI) program is a voluntary program that affords protection against the costs of physician care and certain other medical services. The program also covers treatment of end-stage renal disease for eligible enrollees. SMI costs are generally financed by premium payments from enrollees and contributions from the general revenues.

## Status of Funds (in millions of dollars)

Identification code 075–8004–0–7–571	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	158,399	166,565	178,988
0999 Total balance, start of year .....	158,399	166,565	178,988
Cash income during the year:			
Current law:			
Receipts:			
1110 Fee on Branded Prescription Pharmaceutical Manufacturers and Importers, SMI .....	2,789	2,764	2,800
1130 Gifts, Medicare Prescription Drug Accounts, FSMI .....		275	298
1130 Premiums Collected for Medicare Prescription Drug Account, FSMI .....	5,895	5,318	6,450
1130 Payments from States, Medicare Prescription Drug Account, FSMI .....	17,758	18,236	18,931
1130 Basic Premium, Medicare Advantage, FSMI Trust Fund .....	334	330	363
1130 Gifts, FSMI Fund .....		1	1
1130 Medicare Refunds, SMI .....	3,482	4,000	4,500
1130 Affordable Care Act Medicare Shared Savings Models, SMI .....	490	100	100
1130 Premiums Collected for the Aged, FSMI Fund .....	124,092	137,518	156,612
1130 Premiums Collected for the Disabled, FSMI Fund .....	13,640	14,362	15,406

1130 Part D Inflation Rebate, FSMI .....			1,739
1130 Federal Supplementary Medical Insurance Trust Fund .....	13		
1150 Interest Received by Trust Fund, FSMI Fund .....	3,792	4,201	4,696
1150 Other Proprietary Interest from the Public, FSMI Fund .....		3	3
1150 Interest, Medicare Prescription Drug Account, FSMI .....	223	203	179
1160 Federal Contributions, FSMI Fund .....	375,967	414,700	464,796
1160 Federal Contribution, State Low-income Determinations, Prescription Drug Account, FSMI .....		5	5
1160 Federal Contribution for Admin. Contribution for Admin. Costs, Prescription Drug Account, FSMI .....	493	523	586
1160 Federal Contributions for Benefits, Prescription Drug Account, SMI .....	101,861	144,368	127,012
1160 Miscellaneous Federal Payments, Federal Supplementary Medical Insurance Trust Fund .....	2	1	1
1199 Income under present law .....	650,831	746,908	804,478
1999 Total cash income .....	650,831	746,908	804,478
Cash outgo during year:			
Current law:			
2100 Federal Supplementary Medical Insurance Trust Fund .....	-525,716	-570,998	-638,283
2100 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund .....	-116,947	-163,487	-154,039
2199 Outgo under current law .....	-642,663	-734,485	-792,322
2999 Total cash outgo (-) .....	-642,663	-734,485	-792,322
Surplus or deficit:			
3110 Excluding interest .....	4,153	8,016	7,278
3120 Interest .....	4,015	4,407	4,878
3199 Subtotal, surplus or deficit .....	8,168	12,423	12,156
3298 Rounding adjustment .....	-2		
3299 Total adjustments .....	-2		
3999 Total change in fund balance .....	8,166	12,423	12,156
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	2,153	8,988	11,144
4200 Federal Supplementary Medical Insurance Trust Fund .....	164,412	170,000	180,000
4999 Total balance, end of year .....	166,565	178,988	191,144

## Object Classification (in millions of dollars)

Identification code 075–8004–0–7–571	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	1		
11.9 Total personnel compensation .....	1		
25.3 Other goods and services from Federal sources .....	20		
41.0 Payment for Quality Improvement Organization (QIO) activity .....		345	138
42.0 Insurance claims and indemnities .....	520,684	564,770	632,153
94.0 Financial transfers .....	5,334	5,680	5,798
99.0 Direct obligations .....	526,039	570,795	638,089
99.9 Total new obligations, unexpired accounts .....	526,039	570,795	638,089

## Employment Summary

Identification code 075–8004–0–7–571	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5	5	5

## MEDICARE PRESCRIPTION DRUG ACCOUNT, FEDERAL SUPPLEMENTARY INSURANCE TRUST FUND

## Program and Financing (in millions of dollars)

Identification code 075–8308–0–7–571	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Prescription Drug Benefits .....	120,640	162,968	153,414
0002 Administrative Costs .....	493	523	586
0799 Total direct obligations .....	121,133	163,491	154,000
0900 Total new obligations, unexpired accounts .....	121,133	163,491	154,000
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,607	1,411	1,416
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	588		
1021 Recoveries of prior year unpaid obligations .....	3		

1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation .....	-3		
1070	Unobligated balance (total) .....	1,607	1,411	1,416
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust) .....	520	522	585
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	125,712	163,878	155,826
1203	Appropriation (previously unavailable)(special or trust) ....	319		
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-560	-904	-2,406
1260	Appropriations, mandatory (total) .....	125,471	162,974	153,420
	Spending authority from offsetting collections, mandatory:			
1801	Change in uncollected payments, Federal sources .....	-5,054		
1900	Budget authority (total) .....	120,937	163,496	154,005
1930	Total budgetary resources available .....	122,544	164,907	155,421
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1,411	1,416	1,421
<b>Change in obligated balance:</b>				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	10,746	14,929	14,933
3010	New obligations, unexpired accounts .....	121,133	163,491	154,000
3020	Outlays (gross) .....	-116,947	-163,487	-154,039
3040	Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050	Unpaid obligations, end of year .....	14,929	14,933	14,894
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-9,595	-4,541	-4,541
3070	Change in uncollected pymts, Fed sources, unexpired .....	5,054		
3090	Uncollected pymts, Fed sources, end of year .....	-4,541	-4,541	-4,541
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,151	10,388	10,392
3200	Obligated balance, end of year .....	10,388	10,392	10,353
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	520	522	585
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	371	361	443
4011	Outlays from discretionary balances .....	120	152	176
4020	Outlays, gross (total) .....	491	513	619
	Mandatory:			
4090	Budget authority, gross .....	120,417	162,974	153,420
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	107,001	147,974	137,420
4101	Outlays from mandatory balances .....	9,455	15,000	16,000
4110	Outlays, gross (total) .....	116,456	162,974	153,420
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired .....	5,054		
4180	Budget authority, net (total) .....	125,991	163,496	154,005
4190	Outlays, net (total) .....	116,947	163,487	154,039

Since January 2006, Medicare beneficiaries have had the opportunity to enroll in a comprehensive voluntary prescription drug benefit.

#### Object Classification (in millions of dollars)

Identification code 075-8308-0-7-571	2024 actual	2025 est.	2026 est.
Direct obligations:			
42.0 Insurance claims and indemnities .....	120,640	162,968	153,414
94.0 Financial transfers .....	493	523	586
99.0 Direct obligations .....	121,133	163,491	154,000
99.9 Total new obligations, unexpired accounts .....	121,133	163,491	154,000

## ADMINISTRATION FOR CHILDREN, FAMILIES, AND COMMUNITIES

### Federal Funds

#### TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

#### Program and Financing (in millions of dollars)

Identification code 075-1552-0-1-609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State family assistance grant .....	16,437	16,437	16,436
0002 Territories - family assistance grants .....	78	78	78
0006 Tribal work programs .....	6	6	6
0009 Healthy marriage and responsible fatherhood grants .....	145	147	147
0010 Evaluation Funding and What Works Clearinghouse .....	43	43	43
0011 Census Bureau Research .....	9	10	10
0012 Pandemic Emergency Assistance .....	1		
0900 Total new obligations, unexpired accounts .....	16,719	16,721	16,720
<b>Budgetary resources:</b>			
	Unobligated balance:		
1000 Unobligated balance brought forward, Oct 1 .....	1	1	18
	Budget authority:		
	Appropriations, mandatory:		
1200 Appropriation .....	16,739	16,739	16,739
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	16,738	16,738	16,738
1900 Budget authority (total) .....	16,738	16,738	16,738
1930 Total budgetary resources available .....	16,739	16,739	16,756
	Memorandum (non-add) entries:		
1940 Unobligated balance expiring .....	-19		
1941 Unexpired unobligated balance, end of year .....	1	18	36
<b>Change in obligated balance:</b>			
	Unpaid obligations:		
3000 Unpaid obligations, brought forward, Oct 1 .....	13,361	12,437	12,614
3010 New obligations, unexpired accounts .....	16,719	16,721	16,720
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-17,641	-16,544	-16,198
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	12,437	12,614	13,136
	Memorandum (non-add) entries:		
3100 Obligated balance, start of year .....	13,361	12,437	12,614
3200 Obligated balance, end of year .....	12,437	12,614	13,136
<b>Budget authority and outlays, net:</b>			
	Mandatory:		
4090 Budget authority, gross .....	16,738	16,738	16,738
	Outlays, gross:		
4100 Outlays from new mandatory authority .....	10,729	9,699	9,299
4101 Outlays from mandatory balances .....	6,912	6,845	6,899
4110 Outlays, gross (total) .....	17,641	16,544	16,198
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4123 Non-Federal sources .....	-1		
	Additional offsets against gross budget authority only:		
4142 Offsetting collections credited to expired accounts .....	1		
4160 Budget authority, net (mandatory) .....	16,738	16,738	16,738
4170 Outlays, net (mandatory) .....	17,640	16,544	16,198
4180 Budget authority, net (total) .....	16,738	16,738	16,738
4190 Outlays, net (total) .....	17,640	16,544	16,198

This account provides funding for the Temporary Assistance for Needy Families (TANF) block grant and related activities authorized by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104-193), as amended by the Deficit Reduction Act of 2005 (P.L. 109-171) and the Fiscal Responsibility Act of 2023 (P.L. 118-5).

#### Object Classification (in millions of dollars)

Identification code 075-1552-0-1-609	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	6	5	6
11.9 Total personnel compensation .....	6	5	6
12.1 Civilian personnel benefits .....	2		
23.1 Rental payments to GSA .....	12	12	12

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES—Continued  
Object Classification—Continued

Identification code 075–1552–0–1–609	2024 actual	2025 est.	2026 est.
25.1 Advisory and assistance services .....	3	4	4
25.2 Other services from non-Federal sources .....	2	3	3
25.3 Other goods and services from Federal sources .....	2	3	3
41.0 Grants, subsidies, and contributions .....	16,692	16,694	16,692
99.9 Total new obligations, unexpired accounts .....	16,719	16,721	16,720

Employment Summary

Identification code 075–1552–0–1–609	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	39	40	34

CONTINGENCY FUND

Program and Financing (in millions of dollars)

Identification code 075–1522–0–1–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Contingency Fund for State Welfare Programs .....	608	608	608
0900 Total new obligations, unexpired accounts (object class 41.0) .....	608	608	608
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	608	608	608
1930 Total budgetary resources available .....	608	608	608
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	29	29
3010 New obligations, unexpired accounts .....	608	608	608
3020 Outlays (gross) .....	-584	-608	-608
3041 Recoveries of prior year unpaid obligations, expired .....	-9		
3050 Unpaid obligations, end of year .....	29	29	29
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	29	29
3200 Obligated balance, end of year .....	29	29	29
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	608	608	608
Outlays, gross:			
4100 Outlays from new mandatory authority .....	578	578	578
4101 Outlays from mandatory balances .....	6	30	30
4110 Outlays, gross (total) .....	584	608	608
4180 Budget authority, net (total) .....	608	608	608
4190 Outlays, net (total) .....	584	608	608

The TANF Contingency Fund provides a funding reserve of \$608 million to assist states that meet certain criteria related to the state's unemployment rate and Supplemental Nutrition Assistance Program (SNAP) caseload. In order to qualify for contingency funds, States must also meet a higher maintenance-of-effort requirement of 100 percent of historical expenditures.

AGING AND DISABILITY SERVICES PROGRAMS

For carrying out, to the extent not otherwise provided, the Older Americans Act of 1965 ("OAA"), the RAISE Family Caregivers Act, the Supporting Grandparents Raising Grandchildren Act, titles III and XXIX of the PHS Act, sections 1252 and 1253 of the PHS Act, section 119 of the Medicare Improvements for Patients and Providers Act of 2008, title XX-B of the Social Security Act, the Developmental Disabilities Assistance and Bill of Rights Act of 2000, parts 2 and 5 of subtitle D of title II of the Help America Vote Act of 2002, the Assistive Technology Act of 1998, titles II and VII (and section 14 with respect to such titles) of the Rehabilitation Act of 1973, and for Department-wide coordination of policy and program activities that assist individuals with disabilities, \$2,387,858,000, together with \$55,242,000 to be transferred from the Federal Hospital Insurance Trust Fund and the Federal

Supplementary Medical Insurance Trust Fund to carry out section 4360 of the Omnibus Budget Reconciliation Act of 1990: Provided, That of amounts made available under this heading to carry out sections 311, 331, and 336 of the OAA, up to one percent of such amounts shall be available for developing and implementing evidence-based practices for enhancing senior nutrition, including medically-tailored meals: Provided further, That notwithstanding any other provision of this Act, funds made available under this heading to carry out section 311 of the OAA may be transferred to the Secretary of Agriculture in accordance with such section: Provided further, That up to 5 percent of the funds provided for adult protective services grants under section 2042 of title XX of the Social Security Act may be used to make grants to Tribes and tribal organizations: Provided further, That \$2,000,000 shall be for competitive grants to support alternative financing programs that provide for the purchase of assistive technology devices, such as a low-interest loan fund; an interest buy-down program; a revolving loan fund; a loan guarantee; or an insurance program: Provided further, That applicants shall provide an assurance that, and information describing the manner in which, the alternative financing program will expand and emphasize consumer choice and control: Provided further, That State agencies and community-based disability organizations that are directed by and operated for individuals with disabilities shall be eligible to compete: Provided further, That none of the funds made available under this heading may be used by an eligible system (as defined in section 102 of the Protection and Advocacy for Individuals with Mental Illness Act (42 U.S.C. 10802)) to continue to pursue any legal action in a Federal or State court on behalf of an individual or group of individuals with a developmental disability (as defined in section 102(8)(A) of the Developmental Disabilities and Assistance and Bill of Rights Act of 2000 (20 U.S.C. 15002(8)(A))) that is attributable to a mental impairment (or a combination of mental and physical impairments), that has as the requested remedy the closure of State operated intermediate care facilities for people with intellectual or developmental disabilities, unless reasonable public notice of the action has been provided to such individuals (or, in the case of mental incapacitation, the legal guardians who have been specifically awarded authority by the courts to make healthcare and residential decisions on behalf of such individuals) who are affected by such action, within 90 days of instituting such legal action, which informs such individuals (or such legal guardians) of their legal rights and how to exercise such rights consistent with current Federal Rules of Civil Procedure: Provided further, That the limitations in the immediately preceding proviso shall not apply in the case of an individual who is neither competent to consent nor has a legal guardian, nor shall the proviso apply in the case of individuals who are a ward of the State or subject to public guardianship.

Program and Financing (in millions of dollars)

Identification code 075–1560–0–1–506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0101 Aging Services Programs .....			1,873
0103 Integrated Aging and Disability Services Program .....			49
0104 Disability Services Programs .....			366
0105 National Institute on Disability, Independent Living, and Rehabilitation Research .....			100
0799 Total direct obligations .....			2,388
0811 Reimbursable programs .....			90
0900 Total new obligations, unexpired accounts .....			2,478
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			2,388
Spending authority from offsetting collections, discretionary:			
1701 Change in uncollected payments, Federal sources .....			90
1900 Budget authority (total) .....			2,478
1930 Total budgetary resources available .....			2,478
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			2,478
3020 Outlays (gross) .....			-1,547
3050 Unpaid obligations, end of year .....			931
Uncollected payments:			
3070 Change in uncollected pymts, Fed sources, unexpired .....			-90
3090 Uncollected pymts, Fed sources, end of year .....			-90
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			841

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross .....		2,478
Outlays, gross:			
4010	Outlays from new discretionary authority .....		1,547
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....		-90
4180	Budget authority, net (total) .....		2,388
4190	Outlays, net (total) .....		1,547

In alignment with the HHS reorganization, Aging and Disability Services in the Administration for Children, Families, and Communities consolidates accounts from Aging and Disability Support Services in the Administration for Community Living.

**Object Classification** (in millions of dollars)

Identification code 075–1560–0–1–506	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent .....		2
12.1	Civilian personnel benefits .....		1
25.1	Advisory and assistance services .....		24
41.0	Grants, subsidies, and contributions .....		2,361
99.0	Direct obligations .....		2,388
99.0	Reimbursable obligations .....		90
99.9	Total new obligations, unexpired accounts .....		2,478

**Employment Summary**

Identification code 075–1560–0–1–506	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....		13
2001	Reimbursable civilian full-time equivalent employment .....		9

**AGING AND DISABILITY SERVICES PROGRAMS**

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 075–1560–4–1–506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0811	Reimbursable programs .....		35
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected .....		35
1930	Total budgetary resources available .....		35
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....		35
3020	Outlays (gross) .....		-35
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....		35
Outlays, gross:			
4100	Outlays from new mandatory authority .....		35
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources .....		-35
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....		

This account includes a proposal to extend the Medicare Improvements for Patients and Providers Act.

**Object Classification** (in millions of dollars)

Identification code 075–1560–4–1–506	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
25.1	Advisory and assistance services .....		1
41.0	Grants, subsidies, and contributions .....		34
99.0	Reimbursable obligations .....		35

99.9	Total new obligations, unexpired accounts .....		35
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**Employment Summary**

Identification code 075–1560–4–1–506	2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment .....		5

**PAYMENTS TO STATES FOR CHILD SUPPORT ENFORCEMENT AND FAMILY SUPPORT PROGRAMS**

For carrying out, except as otherwise provided, titles I, IV-D, X, XI, XIV, and XVI of the Social Security Act and the Act of July 5, 1960, \$4,147,000,000, to remain available until expended; and for such purposes for the first quarter of fiscal year 2027, \$1,800,000,000, to remain available until expended.

For carrying out, after May 31 of the current fiscal year, except as otherwise provided, titles I, IV-D, X, XI, XIV, and XVI of the Social Security Act and the Act of July 5, 1960, for the last 3 months of the current fiscal year for unanticipated costs, incurred for the current fiscal year, such sums as may be necessary.

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

**Program and Financing** (in millions of dollars)

Identification code 075–1501–0–1–609		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	State child support administrative costs .....	4,394	4,900	5,142
0002	Child support incentive payments .....	672	729	741
0003	Access and visitation grants .....	10	10	10
0091	Subtotal, child support enforcement .....	5,076	5,639	5,893
0102	Payments to territories .....	33	33	33
0103	Repatriation .....	18	23	20
0191	Subtotal, other payments .....	51	56	53
0799	Total direct obligations .....	5,127	5,695	5,946
0900	Total new obligations, unexpired accounts .....	5,127	5,695	5,946

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	198	81	79
1021	Recoveries of prior year unpaid obligations .....	130	250	200
1037	Unobligated balance of appropriations withdrawn .....	-8	.....	.....
1070	Unobligated balance (total) .....	320	331	279
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	3,589	4,044	4,147
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1	-1	-1
1260	Appropriations, mandatory (total) .....	3,588	4,043	4,146
Advance appropriations, mandatory:				
1270	Advance appropriation .....	1,300	1,400	1,600
1900	Budget authority (total) .....	4,888	5,443	5,746
1930	Total budgetary resources available .....	5,208	5,774	6,025
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	81	79	79

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,264	1,386	1,460
3010	New obligations, unexpired accounts .....	5,127	5,695	5,946
3020	Outlays (gross) .....	-4,875	-5,371	-5,668
3040	Recoveries of prior year unpaid obligations, unexpired .....	-130	-250	-200
3050	Unpaid obligations, end of year .....	1,386	1,460	1,538
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,264	1,386	1,460
3200	Obligated balance, end of year .....	1,386	1,460	1,538

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	4,888	5,443	5,746
Outlays, gross:				
4100	Outlays from new mandatory authority .....	4,089	4,598	4,822
4101	Outlays from mandatory balances .....	786	773	846
4110	Outlays, gross (total) .....	4,875	5,371	5,668
4180	Budget authority, net (total) .....	4,888	5,443	5,746

PAYMENTS TO STATES FOR CHILD SUPPORT ENFORCEMENT AND FAMILY SUPPORT  
PROGRAMS—Continued

## Program and Financing—Continued

Identification code 075–1501–0–1–609	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total) .....	4,875	5,371	5,668

This account provides for payments to States for child support services and other family support programs, including access and visitation programs for families. The Federal share of child support collections is returned to the Treasury in a receipt account.

## Object Classification (in millions of dollars)

Identification code 075–1501–0–1–609	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	10	13	13
25.3 Other goods and services from Federal sources .....	5	1	1
41.0 Grants, subsidies, and contributions .....	5,112	5,681	5,932
99.0 Direct obligations .....	5,127	5,695	5,946
99.9 Total new obligations, unexpired accounts .....	5,127	5,695	5,946

## LOW INCOME HOME ENERGY ASSISTANCE

*Of the amounts provided under this heading in title VII of division J of Public Law 117–58 for fiscal year 2026, \$100,000,000 are hereby permanently cancelled.*

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

## Program and Financing (in millions of dollars)

Identification code 075–1502–0–1–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 LIHEAP Block Grant .....	4,140	4,126	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	15	.....	.....
1070 Unobligated balance (total) .....	16	1	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4,025	4,025	.....
Advance appropriations, discretionary:			
1170 Advance appropriation .....	100	100	100
1174 Advance appropriations permanently reduced .....	.....	.....	-100
1180 Advanced appropriation, discretionary (total) .....	100	100	.....
1900 Budget authority (total) .....	4,125	4,125	.....
1930 Total budgetary resources available .....	4,141	4,126	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,001	2,131	1,903
3010 New obligations, unexpired accounts .....	4,140	4,126	.....
3011 Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020 Outlays (gross) .....	-4,981	-4,354	-1,528
3041 Recoveries of prior year unpaid obligations, expired .....	-31	.....	.....
3050 Unpaid obligations, end of year .....	2,131	1,903	375
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3,001	2,131	1,903
3200 Obligated balance, end of year .....	2,131	1,903	375
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	4,125	4,125	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,699	2,566	.....
4011 Outlays from discretionary balances .....	2,251	1,751	1,528
4020 Outlays, gross (total) .....	4,950	4,317	1,528

## Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	4,125	4,125	.....
4080 Outlays, net (discretionary) .....	4,949	4,317	1,528
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	31	37	.....
4180 Budget authority, net (total) .....	4,125	4,125	.....
4190 Outlays, net (total) .....	4,980	4,354	1,528

The Budget proposes to eliminate funding for the Low Income Home Energy Assistance Program.

## Object Classification (in millions of dollars)

Identification code 075–1502–0–1–609	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	.....
25.1 Advisory and assistance services .....	1	1	.....
25.2 Other services from non-Federal sources .....	6	6	.....
25.3 Other goods and services from Federal sources .....	2	2	.....
41.0 Grants, subsidies, and contributions .....	4,130	4,116	.....
99.9 Total new obligations, unexpired accounts .....	4,140	4,126	.....

## Employment Summary

Identification code 075–1502–0–1–609	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	15	.....

## REFUGEE AND ENTRANT ASSISTANCE

## (INCLUDING TRANSFER OF FUNDS)

*For necessary expenses for carrying out section 462 of the Homeland Security Act of 2002, section 235 of the William Wilberforce Trafficking Victims Protection Reauthorization Act of 2008, the Trafficking Victims Protection Act of 2000 ("TVPA"), and the Torture Victims Relief Act of 1998, \$4,292,755,000, of which \$4,243,000,000 shall remain available through September 30, 2028 for carrying out such sections 462 and 235: Provided, That amounts available under this heading to carry out the TVPA shall also be available for research and evaluation with respect to activities under such Act: Provided further, That the limitation in section 205 of this Act regarding transfers increasing any appropriation shall apply to transfers to appropriations under this heading by substituting "15 percent" for "3 percent": Provided further, That the contribution of funds requirement under section 235(c)(6)(C)(iii) of the William Wilberforce Trafficking Victims Protection Reauthorization Act of 2008 shall not apply to funds made available under this heading: Provided further, That for any month in fiscal year 2026 that the number of unaccompanied children referred to the Department of Health and Human Services pursuant to section 462 of the Homeland Security Act of 2002 and section 235 of the William Wilberforce Trafficking Victims Protection Reauthorization Act of 2008 exceeds 10,000, as determined by the Secretary of Health and Human Services, an additional \$15,000,000, to remain available until September 30, 2027, shall be made available for obligation for every 500 unaccompanied children above that level (including a pro rata amount for any increment less than 500), for carrying out such sections 462 and 235: Provided further, That if less than \$100,000,000 has been made available pursuant to the preceding proviso as of September 15, 2026, then the difference between \$100,000,000 and the amount made available pursuant to such proviso shall become available, and shall remain available until September 30, 2028, for carrying out such sections 462 and 235.*

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

## Program and Financing (in millions of dollars)

Identification code 075–1503–0–1–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Refugee Support Services (RSS) and Transitional & Medical Services (TAMS) .....	3,445	2,010	.....
0002 Assistance for treatment of torture victims .....	19	19	19
0003 Unaccompanied Children .....	5,081	4,267	4,243



0004	ORR Contingency Fund .....	65	129
0005	Trafficking Victims program .....	31	31
0799	Total direct obligations .....	8,576	6,392
0900	Total new obligations, unexpired accounts .....	8,576	6,392
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	3,083	2,282
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	2,929	
1021	Recoveries of prior year unpaid obligations .....	902	
1070	Unobligated balance (total) .....	3,985	2,282
Budget authority:			
Appropriations, discretionary:			
1100	Base Appropriation .....	6,327	6,327
1100	Contingency Funds .....	65	129
1100	Emergency Funds .....	481	
1160	Appropriation, discretionary (total) .....	6,873	6,392
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	14	
1801	Change in uncollected payments, Federal sources .....	-14	
1900	Budget authority (total) .....	6,873	6,392
1930	Total budgetary resources available .....	10,858	8,674
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	2,282	2,282
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	8,274	8,726
3010	New obligations, unexpired accounts .....	8,576	6,392
3011	Obligations ("upward adjustments"), expired accounts .....	48	
3020	Outlays (gross) .....	-7,123	-7,949
3040	Recoveries of prior year unpaid obligations, unexpired .....	-902	
3041	Recoveries of prior year unpaid obligations, expired .....	-147	
3050	Unpaid obligations, end of year .....	8,726	7,169
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-211	-197
3070	Change in uncollected pymts, Fed sources, unexpired .....	14	
3090	Uncollected pymts, Fed sources, end of year .....	-197	-197
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	8,063	8,529
3200	Obligated balance, end of year .....	8,529	6,972
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	6,873	6,392
Outlays, gross:			
4010	Outlays from new discretionary authority .....	2,559	2,909
4011	Outlays from discretionary balances .....	4,563	5,020
4020	Outlays, gross (total) .....	7,122	7,929
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033	Non-Federal sources .....	-9	
4040	Offsets against gross budget authority and outlays (total) ....	-9	
Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts .....	9	
4060	Additional offsets against budget authority only (total) .....	9	
4070	Budget authority, net (discretionary) .....	6,873	6,392
4080	Outlays, net (discretionary) .....	7,113	7,929
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances .....	1	20
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-14	
Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired .....	14	
4170	Outlays, net (mandatory) .....	-13	20
4180	Budget authority, net (total) .....	6,873	6,392
4190	Outlays, net (total) .....	7,100	7,949

This account funds the care and placement of unaccompanied alien children, as well as services for victims of torture and human trafficking. The Budget eliminates cash and medical assistance and social services for refugees, asylees, and other arrivals eligible for refugee benefits.

## Object Classification (in millions of dollars)

Identification code 075-1503-0-1-609	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	77	83	48
11.7 Military personnel .....	3	3	2
11.9 Total personnel compensation .....	80	86	50
12.1 Civilian personnel benefits .....	29	32	19
12.2 Military personnel benefits .....	1	1	1
23.1 Rental payments to GSA .....	28	22	25
25.1 Advisory and assistance services .....	1,167	1,055	1,050
25.2 Other services from non-Federal sources .....	6	6	6
25.3 Other goods and services from Federal sources .....	1,030	1,015	1,068
25.4 Operation and maintenance of facilities .....	3	3	3
41.0 Grants, subsidies, and contributions .....	6,232	4,172	2,200
99.0 Direct obligations .....	8,576	6,392	4,422
99.9 Total new obligations, unexpired accounts .....	8,576	6,392	4,422

## Employment Summary

Identification code 075-1503-0-1-609	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	710	714	581
1101 Direct military average strength employment .....	21	21	21

## PROMOTING SAFE AND STABLE FAMILIES

For carrying out, except as otherwise provided, section 436 of the Social Security Act, \$420,000,000 and, for carrying out, except as otherwise provided, section 437 of such Act, \$62,515,000: Provided, That of the funds available to carry out section 437, \$59,765,000 shall be allocated consistent with subsections (b) through (d) of such section: Provided further, That of the funds available to carry out section 437, \$2,750,000, in addition to funds otherwise appropriated in section 476 for such purposes, shall be for the Family First Clearinghouse and to support evaluation and technical assistance relating to the evaluation of child and family services: Provided further, That section 437(b)(1) shall be applied to amounts in the previous proviso by substituting "5 percent" for "3.3 percent", and notwithstanding section 436(b)(1), such reserved amounts may be used for identifying, establishing, and disseminating practices to meet the criteria specified in section 471(e)(4)(C): Provided further, That the reservation in section 437(b)(2) and the limitations in section 437(d) shall not apply to funds specified in the second proviso: Provided further, That the minimum grant award for kinship navigator programs in the case of States and territories shall be \$200,000, and, in the case of tribes, shall be \$25,000.

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

## Program and Financing (in millions of dollars)

Identification code 075-1512-0-1-506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants to States and Tribes .....	325	304	370
0002 Research, training and technical assistance .....	69	8	10
0003 State court improvement activities .....		30	40
0004 Family Connection Grants .....	2	1	1
0005 Personal Responsibility Education (PREP) .....	78	82	
0006 Sexual Risk Abstinence Education (SRAE) .....	74	75	
0007 Family Rec. & Reunification 1926 .....	3	3	
0900 Total new obligations, unexpired accounts .....	551	503	421
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	72	77	122
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2		
1021 Recoveries of prior year unpaid obligations .....	9		
1070 Unobligated balance (total) .....	81	77	122
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	73	73	63
Appropriations, mandatory:			
1200 Appropriation .....	495	495	420
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-20	-20	-24
1260 Appropriations, mandatory (total) .....	475	475	396

PROMOTING SAFE AND STABLE FAMILIES—Continued  
Program and Financing—Continued

Identification code 075–1512–0–1–506	2024 actual	2025 est.	2026 est.
1900 Budget authority (total) .....	548	548	459
1930 Total budgetary resources available .....	629	625	581
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	77	122	160
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	984	869	635
3010 New obligations, unexpired accounts .....	551	503	421
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-620	-737	-581
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-38	.....	.....
3050 Unpaid obligations, end of year .....	869	635	475
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	984	869	635
3200 Obligated balance, end of year .....	869	635	475
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	73	73	63
Outlays, gross:			
4010 Outlays from new discretionary authority .....	17	17	14
4011 Outlays from discretionary balances .....	63	52	54
4020 Outlays, gross (total) .....	80	69	68
Mandatory:			
4090 Budget authority, gross .....	475	475	396
Outlays, gross:			
4100 Outlays from new mandatory authority .....	97	81	94
4101 Outlays from mandatory balances .....	443	587	419
4110 Outlays, gross (total) .....	540	668	513
4180 Budget authority, net (total) .....	548	548	459
4190 Outlays, net (total) .....	620	737	581

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	548	548	459
Outlays .....	620	737	581
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	150
Outlays .....	.....	.....	10
Total:			
Budget Authority .....	548	548	609
Outlays .....	620	737	591

This account provides funds for a broad range of child welfare services, including family preservation and support services and grants to increase the well-being of and improve the permanency outcomes for children affected by substance abuse, through Promoting Safe and Stable Families. It also includes the Sexual Risk Avoidance Education program and the Personal Responsibility Education Program.

## Object Classification (in millions of dollars)

Identification code 075–1512–0–1–506	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	1	1
12.1 Civilian personnel benefits .....	1	1	.....
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	15	13	13
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	13	12	12
41.0 Grants, subsidies, and contributions .....	517	474	393
99.9 Total new obligations, unexpired accounts .....	551	503	421

## Employment Summary

Identification code 075–1512–0–1–506	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	20	19	2

PROMOTING SAFE AND STABLE FAMILIES  
(Legislative proposal, subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 075–1512–4–1–506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 Personal Responsibility Education (PREP) .....	.....	.....	75
0006 Sexual Risk Abstinence Education (SRAE) .....	.....	.....	75
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	.....	150
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	.....	.....	150
1930 Total budgetary resources available .....	.....	.....	150
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	150
3020 Outlays (gross) .....	.....	.....	-10
3050 Unpaid obligations, end of year .....	.....	.....	140
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....	.....	.....	140
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	.....	.....	150
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	.....	10
4180 Budget authority, net (total) .....	.....	.....	150
4190 Outlays, net (total) .....	.....	.....	10

The Budget proposes to fund Promoting Safe and Stable Families for FY 2026 at \$420 million, consistent with the authorization. The Budget reauthorizes the Personal Responsibility Education Program and the Sexual Risk Avoidance Education program for FY 2026 at \$75 million per program.

## CHILD CARE ENTITLEMENT TO STATES

## Program and Financing (in millions of dollars)

Identification code 075–1550–0–1–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Mandatory child care .....	1,177	1,177	1,177
0002 Matching child care .....	2,164	2,164	2,164
0003 Child Care Training and technical assistance .....	17	17	17
0004 Child care tribal grants .....	100	100	100
0005 Child Care Research .....	17	17	17
0006 Child Care Territory Grants .....	148	75	75
0900 Total new obligations, unexpired accounts .....	3,623	3,550	3,550
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	1	1
1012 Unobligated balance transfers between expired and unexpired accounts .....	74	.....	.....
1070 Unobligated balance (total) .....	74	1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	3,550	3,550	3,550
1930 Total budgetary resources available .....	3,624	3,551	3,551
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,749	1,724	1,727

3010	New obligations, unexpired accounts .....	3,623	3,550	3,550
3020	Outlays (gross) .....	-3,566	-3,547	-3,656
3041	Recoveries of prior year unpaid obligations, expired .....	-82		
3050	Unpaid obligations, end of year .....	1,724	1,727	1,621
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,749	1,724	1,727
3200	Obligated balance, end of year .....	1,724	1,727	1,621
<b>Budget authority and outlays, net:</b>				
	Mandatory:			
4090	Budget authority, gross .....	3,550	3,550	3,550
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	2,228	2,272	2,272
4101	Outlays from mandatory balances .....	1,338	1,275	1,384
4110	Outlays, gross (total) .....	3,566	3,547	3,656
4180	Budget authority, net (total) .....	3,550	3,550	3,550
4190	Outlays, net (total) .....	3,566	3,547	3,656

This account provides child care subsidies for low-income working families and was established by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104–193).

#### Object Classification (in millions of dollars)

Identification code 075–1550–0–1–609	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	20	20	20
41.0 Grants, subsidies, and contributions .....	3,603	3,530	3,530
99.9 Total new obligations, unexpired accounts .....	3,623	3,550	3,550

#### PAYMENTS TO STATES FOR THE CHILD CARE AND DEVELOPMENT BLOCK GRANT

For carrying out the Child Care and Development Block Grant Act of 1990 ("CCDBG Act"), \$8,746,387,000 shall be used to supplement, not supplant State general revenue funds for child care assistance for low-income families: *Provided*, That technical assistance under section 658I(a)(3) of such Act may be provided directly, or through the use of contracts, grants, cooperative agreements, or inter-agency agreements: *Provided further*, That all funds made available to carry out section 418 of the Social Security Act (42 U.S.C. 618), including funds appropriated for that purpose in such section 418 or any other provision of law, shall be subject to the reservation of funds authority in paragraphs (4) and (5) of section 658O(a) of the CCDBG Act: *Provided further*, That in addition to the amounts required to be reserved by the Secretary under section 658O(a)(2)(A) of such Act, \$236,152,000 shall be for Indian tribes and tribal organizations: *Provided further*, That of the amounts made available under this heading, the Secretary may reserve up to 0.5 percent for Federal administrative expenses.

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

#### PAYMENTS TO STATES FOR THE CHILD CARE AND DEVELOPMENT BLOCK GRANT

For an additional amount for "Payments to States for the Child Care and Development Block Grant", \$250,000,000, to remain available through September 30, 2026, for necessary expenses directly related to the consequences of major disasters and emergencies declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) occurring in 2023 and 2024 (referred to under this heading in this Act as "covered disaster or emergency"), including activities authorized under section 319(a) of the Public Health Service Act: *Provided*, That the Secretary of Health and Human Services shall allocate such funds to States, territories, and Tribes based on assessed need notwithstanding sections 658J and 658O of the Child Care and Development Block Grant Act of 1990: *Provided further*, That not to exceed 2 percent of funds appropriated in this paragraph may be reserved, to remain available until expended, for Federal administration costs: *Provided further*, That such funds may be used for alteration, renovation, construction, equipment, and other capital improvement costs, including for child care facilities without regard to section 658F(b) of such Act, and for other expenditures related to child care, as necessary to meet the needs of areas affected by a covered disaster or emergency: *Provided further*, That funds made available in this paragraph may be used without regard to section 658G of such Act and with amounts allocated for such purposes excluded from the calculation of percentages under subsection 658E(c)(3) of such Act: *Provided further*, That notwithstanding section 658J(c) of such Act, funds allotted to a State may be obligated by the State in that fiscal year or the succeeding three fiscal years: *Provided further*, That Federal interest

provisions will not apply to the renovation or construction of privately-owned family child care homes, and the Secretary of Health and Human Services shall develop parameters on the use of funds for family child care homes: *Provided further*, That the Secretary shall not retain Federal interest after a period of 10 years (from the date on which the funds are made available to purchase or improve the property) in any facility renovated or constructed with funds made available in this paragraph: *Provided further*, That funds made available in this paragraph shall not be available for costs that are reimbursed by the Federal Emergency Management Agency, under a contract for insurance, or by self-insurance: *Provided further*, That funds appropriated in this paragraph may be made available to restore amounts, either directly or through reimbursement, for obligations incurred for such purposes, prior to the date of enactment of this Act: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.]

For an additional amount for "Payments to States for the Child Care and Development Block Grant", \$250,000,000, to remain available until September 30, 2025: *Provided*, That amounts made available in this paragraph shall be available without regard to requirements in sections 658E(c)(3)(E) or 658G of the Child Care and Development Block Grant Act: *Provided further*, That payments made to States, territories, Indian Tribes, and Tribal organizations from amounts made available in this paragraph shall be obligated in this fiscal year or the succeeding two fiscal years: *Provided further*, That amounts made available in this paragraph shall be used to supplement and not supplant other Federal, State, and local public funds expended to provide child care services for eligible individuals: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.] (*Disaster Relief Supplemental Appropriations Act, 2025.*)

#### Program and Financing (in millions of dollars)

Identification code 075–1515–0–1–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Child Care Block Grant Payments to States .....	8,615	8,633	8,633
0004 Child Care Research and Evaluation Fund .....	30	34	34
0005 Child Care Block Grant Payments to States [CRRSA] .....	3		
0008 Child Care Block Grant Payments to States [Disaster supplemental, 2023] .....	88		
0009 Federal Administration .....	44	43	43
0010 Training and Technical Assistance .....	44	36	36
0011 Child Care Block Grant Payments to States [American Relief Act] .....		500	
0900 Total new obligations, unexpired accounts .....	8,824	9,246	8,746
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	106	36	35
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	106		
1021 Recoveries of prior year unpaid obligations .....	9		
1070 Unobligated balance (total) .....	115	36	35
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8,746	9,245	8,746
1900 Budget authority (total) .....	8,746	9,245	8,746
1930 Total budgetary resources available .....	8,861	9,281	8,781
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	36	35	35
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	17,555	10,007	9,681
3010 New obligations, unexpired accounts .....	8,824	9,246	8,746
3020 Outlays (gross) .....	-16,298	-9,572	-9,255
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9		
3041 Recoveries of prior year unpaid obligations, expired .....	-65		
3050 Unpaid obligations, end of year .....	10,007	9,681	9,172
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	17,555	10,007	9,681
3200 Obligated balance, end of year .....	10,007	9,681	9,172
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8,746	9,245	8,746
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,684	2,948	2,974
4011 Outlays from discretionary balances .....	4,736	5,732	6,279
4020 Outlays, gross (total) .....	7,420	8,680	9,253

PAYMENTS TO STATES FOR THE CHILD CARE AND DEVELOPMENT BLOCK  
GRANT—Continued  
Program and Financing—Continued

Identification code 075–1515–0–1–609	2024 actual	2025 est.	2026 est.
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	8,878	892	2
4180 Budget authority, net (total) .....	8,746	9,245	8,746
4190 Outlays, net (total) .....	16,298	9,572	9,255

This program provides grants to States, Territories, and Tribes for child care subsidies for low-income working families and activities to improve child care quality.

Object Classification (in millions of dollars)

Identification code 075–1515–0–1–609	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	17	18	10
12.1 Civilian personnel benefits .....	6	5	3
25.1 Advisory and assistance services .....	86	90	100
41.0 Grants, subsidies, and contributions .....	8,715	9,133	8,633
99.9 Total new obligations, unexpired accounts .....	8,824	9,246	8,746

Employment Summary

Identification code 075–1515–0–1–609	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	119	107	78

SOCIAL SERVICES BLOCK GRANT

For making grants to States pursuant to section 2002 of the Social Security Act, \$1,700,000,000: Provided, That notwithstanding subparagraph (B) of section 404(d)(2) of such Act, the applicable percent specified under such subparagraph for a State to carry out State programs pursuant to title XX-A of such Act shall be 10 percent.

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

Program and Financing (in millions of dollars)

Identification code 075–1534–0–1–506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Social Services Block Grant .....	1,603	1,603	1,603
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,603	1,603	1,603
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	30	30	30
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1,700	1,700	1,700
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-97	-97	-97
1260 Appropriations, mandatory (total) .....	1,603	1,603	1,603
1930 Total budgetary resources available .....	1,633	1,633	1,633
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	30	30	30
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	502	500	521
3010 New obligations, unexpired accounts .....	1,603	1,603	1,603
3020 Outlays (gross) .....	-1,604	-1,582	-1,596
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	500	521	528
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	502	500	521
3200 Obligated balance, end of year .....	500	521	528

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	1,603	1,603	1,603
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,157	1,170	1,170
4101 Outlays from mandatory balances .....	447	412	426
4110 Outlays, gross (total) .....	1,604	1,582	1,596
4180 Budget authority, net (total) .....	1,603	1,603	1,603
4190 Outlays, net (total) .....	1,604	1,582	1,596

The Social Services Block Grant (SSBG) account includes funding for SSBG for a broad array of social services for children and adults.

CHILDREN AND FAMILIES SERVICES PROGRAMS

For carrying out, except as otherwise provided, the Runaway and Homeless Youth Act, the Head Start Act, the Child Abuse Prevention and Treatment Act, sections 303 and 313 of the Family Violence Prevention and Services Act, the Native American Programs Act of 1974, title II of the Child Abuse Prevention and Treatment and Adoption Reform Act of 1978 (adoption opportunities), and part B-1 of title IV and sections 429, 473A, 477(i), 1110, 1114A, and 1115 of the Social Security Act; and for necessary administrative expenses to carry out titles I, IV, V, X, XI, XIV, XVI, XX-A and XX-B of the Social Security Act, the Act of July 5, 1960, the Older Americans Act of 1965 (OAA), the RAISE Family Caregivers Act, the Supporting Grandparents Raising Grandchildren Act, titles III and XXIX and sections 1252 and 1253 of the PHS Act, Section 119 of the Medicare Improvements for Patients and Providers Act of 2008, the Developmental Disabilities Assistance and Bill of Rights Act of 2000, parts 2 and 5 of subtitle D of title II of the Help America Vote Act of 2002, the Assistive Technology Act of 1998, and titles II and VII (and section 14 with respect to such titles) of the Rehabilitation Act of 1973, \$13,657,693,000, of which \$75,000,000, to remain available through September 30, 2029, shall be for grants to States for adoption and legal guardianship incentive payments, as defined by section 473A of the Social Security Act and may be made for adoptions and legal guardianships completed before September 30, 2028: Provided, That \$12,271,820,000 shall be for making payments under the Head Start Act, including for Early Head Start-Child Care Partnerships, and, of which, notwithstanding section 640 of such Act:

(1) \$25,000,000 shall be available for allocation by the Secretary to supplement activities described in paragraphs (7)(B) and (9) of section 641(c) of the Head Start Act under the Designation Renewal System, established under the authority of sections 641(c)(7), 645A(b)(12), and 645A(d) of such Act, and such funds shall not be included in the calculation of "base grant" in subsequent fiscal years, as such term is used in section 640(a)(7)(A) of such Act;

(2) \$8,000,000 shall be available for the Tribal Colleges and Universities Head Start Partnership Program consistent with section 648(g) of such Act; and

(3) \$21,000,000 shall be available to supplement funding otherwise available for research, evaluation, and Federal administrative costs:

Provided further, That the Secretary may reduce the reservation of funds under section 640(a)(2)(C) of such Act in lieu of reducing the reservation of funds under sections 640(a)(2)(B), 640(a)(2)(D), and 640(a)(2)(E) of such Act: Provided further, That \$240,000,000 shall be for carrying out section 303(a) of the Family Violence Prevention and Services Act, of which \$7,000,000 shall be allocated notwithstanding section 303(a)(2) of such Act for carrying out section 309 of such Act: Provided further, That the percentages specified in section 112(a)(2) of the Child Abuse Prevention and Treatment Act shall not apply to funds appropriated under this heading: Provided further, That \$1,864,000 shall be for a human services case management system for federally declared disasters, to include a comprehensive national case management contract and Federal costs of administering the system: Provided further, That up to \$2,000,000 shall be for improving the Public Assistance Reporting Information System, including grants to States to support data collection for a study of the system's effectiveness.

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

Program and Financing (in millions of dollars)

Identification code 075–1536–0–1–506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0101 Head Start .....	12,506	12,491	12,272
0102 Preschool Development Grants .....	317	539	
0103 Runaway and homeless youth (basic centers) .....	70	69	66
0104 Transitional living .....	56	56	59
0106 Education grants to reduce sexual abuse of runaway youth .....	21	21	21

0109	Child abuse State grants .....	105	105	105
0110	Child abuse discretionary activities .....	36	36	36
0111	Community-based child abuse prevention .....	71	71	61
0112	Child welfare services .....	269	269	269
0113	Child welfare training, research, or demonstration projects .....	27	23	22
0114	Adoption opportunities .....	51	55	53
0116	Adoption and Legal Guardianship Incentives .....	61	75	75
0117	Independent living education and training vouchers .....	50	44	44
0124	Native American programs .....	60	60	60
0125	Social services and income maintenance research .....	71	48	27
0128	ACF Federal administration .....	220	229	224
0131	Disaster human services case management .....	1	2	2
0191	Direct program activities, subtotal .....	13,992	14,193	13,396
0301	Community services block grant .....	782	782	.....
0303	Rural community facilities .....	12	12	.....
0304	Community economic development .....	22	22	.....
0305	Low Income Household Drinking Water & Wastewater Emergency Assistance .....	.....	3	.....
0308	Domestic violence hotline .....	20	21	21
0309	Family violence prevention and services .....	244	244	240
0391	Direct program activities, subtotal .....	1,080	1,084	261
0400	Total, direct program .....	15,072	15,277	13,657
0799	Total direct obligations .....	15,072	15,277	13,657
0801	Children and Families Services Programs (Reimbursable) .....	13	35	35
0809	Reimbursable program activities, subtotal .....	13	35	35
0900	Total new obligations, unexpired accounts .....	15,085	15,312	13,692

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	817	505	10
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	809	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts .....	6	.....	.....
1021	Recoveries of prior year unpaid obligations .....	1	.....	.....
1070	Unobligated balance (total) .....	824	505	10
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	14,829	14,789	13,658
1131	Unobligated balance of appropriations permanently reduced .....	-70	.....	.....
1160	Appropriation, discretionary (total) .....	14,759	14,789	13,658
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	.....	22	20
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	3	5	5
1801	Change in uncollected payments, Federal sources .....	9	1	1
1850	Spending auth from offsetting collections, mand (total) .....	12	6	6
1900	Budget authority (total) .....	14,771	14,817	13,684
1930	Total budgetary resources available .....	15,595	15,322	13,694
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-5	.....	.....
1941	Unexpired unobligated balance, end of year .....	505	10	2

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	13,169	13,195	13,590
3010	New obligations, unexpired accounts .....	15,085	15,312	13,692
3011	Obligations ("upward adjustments"), expired accounts .....	28	.....	.....
3020	Outlays (gross) .....	-14,813	-14,917	-14,858
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-273	.....	.....
3050	Unpaid obligations, end of year .....	13,195	13,590	12,424
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-16	-19	-18
3070	Change in uncollected pymts, Fed sources, unexpired .....	-9	-1	-1
3071	Change in uncollected pymts, Fed sources, expired .....	6	2	2
3090	Uncollected pymts, Fed sources, end of year .....	-19	-18	-17
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	13,153	13,176	13,572
3200	Obligated balance, end of year .....	13,176	13,572	12,407

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	14,759	14,811	13,678
Outlays, gross:				
4010	Outlays from new discretionary authority .....	5,149	4,848	4,552
4011	Outlays from discretionary balances .....	9,269	9,806	10,157
4020	Outlays, gross (total) .....	14,418	14,654	14,709

Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	.....	-22	-20
4040	Offsets against gross budget authority and outlays (total) ....	.....	-22	-20
Mandatory:				
4090	Budget authority, gross .....	12	6	6
Outlays, gross:				
4100	Outlays from new mandatory authority .....	8	6	4
4101	Outlays from mandatory balances .....	387	257	145
4110	Outlays, gross (total) .....	395	263	149
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-9	-6	-6
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-9	-1	-1
4142	Offsetting collections credited to expired accounts .....	6	1	1
4150	Additional offsets against budget authority only (total) .....	-3	.....	.....
4170	Outlays, net (mandatory) .....	386	257	143
4180	Budget authority, net (total) .....	14,759	14,789	13,658
4190	Outlays, net (total) .....	14,804	14,889	14,832

The request totals \$13.7 billion, including \$12.3 billion for Head Start, and provides assistance to children, families, and communities through partnerships with States and local community agencies.

**Object Classification** (in millions of dollars)

Identification code 075-1536-0-1-506		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	131	144	106
11.3	Other than full-time permanent .....	7	8	5
11.5	Other personnel compensation .....	3	4	2
11.7	Military personnel .....	1	1	1
11.9	Total personnel compensation .....	142	157	114
12.1	Civilian personnel benefits .....	50	55	40
13.0	Benefits for former personnel .....	1	1	1
21.0	Travel and transportation of persons .....	3	2	2
23.1	Rental payments to GSA .....	8	8	10
23.3	Communications, utilities, and miscellaneous charges .....	2	2	2
25.1	Advisory and assistance services .....	116	110	122
25.2	Other services from non-Federal sources .....	19	17	16
25.3	Other goods and services from Federal sources .....	212	205	201
25.4	Operation and maintenance of facilities .....	4	5	5
26.0	Supplies and materials .....	2	2	2
31.0	Equipment .....	3	3	3
41.0	Grants, subsidies, and contributions .....	14,509	14,710	13,139
42.0	Insurance claims and indemnities .....	1		
99.0	Direct obligations .....	15,072	15,277	13,657
99.0	Reimbursable obligations .....	13	35	35
99.9	Total new obligations, unexpired accounts .....	15,085	15,312	13,692

**Employment Summary**

Identification code 075-1536-0-1-506		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	1,040	1,006	830
1101	Direct military average strength employment .....	10	10	10
2001	Reimbursable civilian full-time equivalent employment .....	13	16	13

**CHILDREN'S RESEARCH AND TECHNICAL ASSISTANCE****Program and Financing** (in millions of dollars)

Identification code 075-1553-0-1-609		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Training and technical assistance .....	11	18	12
0002	Federal parent locator service .....	22	32	23
0799	Total direct obligations .....	33	50	35
0801	Federal Parent Locator Service reimbursable .....	30	40	40
0899	Total reimbursable obligations .....	30	40	40
0900	Total new obligations, unexpired accounts .....	63	90	75

CHILDREN'S RESEARCH AND TECHNICAL ASSISTANCE—Continued  
Program and Financing—Continued

Identification code 075–1553–0–1–609	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	16	1
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	15	16	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	37	37	37
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	35	35	35
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	29	40	40
1802 Offsetting collections (previously unavailable) .....	1	1	1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total) .....	29	40	40
1900 Budget authority (total) .....	64	75	75
1930 Total budgetary resources available .....	79	91	76
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	16	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	8	24
3010 New obligations, unexpired accounts .....	63	90	75
3020 Outlays (gross) .....	-59	-74	-75
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	8	24	24
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-6	-6
3090 Uncollected pymts, Fed sources, end of year .....	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-1	2	18
3200 Obligated balance, end of year .....	2	18	18
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	64	75	75
Outlays, gross:			
4100 Outlays from new mandatory authority .....	45	56	56
4101 Outlays from mandatory balances .....	14	18	19
4110 Outlays, gross (total) .....	59	74	75
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-10	-12	-12
4123 Non-Federal sources .....	-19	-28	-28
4130 Offsets against gross budget authority and outlays (total) ....	-29	-40	-40
4160 Budget authority, net (mandatory) .....	35	35	35
4170 Outlays, net (mandatory) .....	30	34	35
4180 Budget authority, net (total) .....	35	35	35
4190 Outlays, net (total) .....	30	34	35
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1	1	1

This account provides funding for research and technical assistance activities established by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104–193), as amended by the Deficit Reduction Act of 2005 (P.L. 109–171).

## Object Classification (in millions of dollars)

Identification code 075–1553–0–1–609	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	10	9	7
12.1 Civilian personnel benefits .....	3	2	1
23.1 Rental payments to GSA .....	4	4	4
25.3 Other goods and services from Federal sources .....	16	35	23
99.0 Direct obligations .....	33	50	35

99.0 Reimbursable obligations .....	30	40	40
99.9 Total new obligations, unexpired accounts .....	63	90	75

## Employment Summary

Identification code 075–1553–0–1–609	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	61	51	42

## PAYMENTS FOR FOSTER CARE AND PERMANENCY

For carrying out, except as otherwise provided, title IV-E of the Social Security Act, \$6,843,000,000.

For carrying out, except as otherwise provided, title IV-E of the Social Security Act, for the first quarter of fiscal year 2027, \$3,800,000,000.

For carrying out, after May 31 of the current fiscal year, except as otherwise provided, section 474 of title IV-E of the Social Security Act, for the last 3 months of the current fiscal year for unanticipated costs, incurred for the current fiscal year, such sums as may be necessary.

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

## Program and Financing (in millions of dollars)

Identification code 075–1545–0–1–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Foster care .....	5,147	5,199	5,314
0002 Independent living .....	145	143	143
0004 Adoption assistance .....	3,999	4,142	4,397
0005 Guardianship .....	322	382	386
0006 Technical Assistance and Implementation Services for Tribal Programs .....	3	3	3
0007 Prevention Services Technical Assistance .....	1	1	1
0008 Kinship Navigator .....	17		
0009 Foster care prevention services .....	169	184	203
0900 Total new obligations, unexpired accounts .....	9,803	10,054	10,447
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	51	1	
1012 Unobligated balance transfers between expired and unexpired accounts .....	3	1	2
1021 Recoveries of prior year unpaid obligations .....	30		
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	85	2	2
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	8,598	6,653	6,847
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1	-1	-2
1260 Appropriations, mandatory (total) .....	8,597	6,652	6,845
Advance appropriations, mandatory:			
1270 Advance appropriation .....	3,200	3,400	3,600
1900 Budget authority (total) .....	11,797	10,052	10,445
1930 Total budgetary resources available .....	11,882	10,054	10,447
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2,078		
1941 Unexpired unobligated balance, end of year .....	1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,102	1,784	2,115
3010 New obligations, unexpired accounts .....	9,803	10,054	10,447
3011 Obligations ("upward adjustments"), expired accounts .....	288		
3020 Outlays (gross) .....	-10,162	-9,723	-9,876
3040 Recoveries of prior year unpaid obligations, unexpired .....	-30		
3041 Recoveries of prior year unpaid obligations, expired .....	-217		
3050 Unpaid obligations, end of year .....	1,784	2,115	2,686
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,102	1,784	2,115
3200 Obligated balance, end of year .....	1,784	2,115	2,686
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	11,797	10,052	10,445
Outlays, gross:			
4100 Outlays from new mandatory authority .....	8,695	8,229	9,120

4101	Outlays from mandatory balances .....	1,467	1,494	756
4110	Outlays, gross (total) .....	10,162	9,723	9,876
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4123	Non-Federal sources .....	-27		
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts .....	26		
4143	Recoveries of prior year paid obligations, unexpired accounts .....	1		
4150	Additional offsets against budget authority only (total) .....	27		
4160	Budget authority, net (mandatory) .....	11,797	10,052	10,445
4170	Outlays, net (mandatory) .....	10,135	9,723	9,876
4180	Budget authority, net (total) .....	11,797	10,052	10,445
4190	Outlays, net (total) .....	10,135	9,723	9,876

This account provides formula grants for Foster Care, Adoption Assistance, Guardianship Assistance Program, Foster Care Prevention Services, and the Chafee Program for Successful Transition to Adulthood, as well as technical assistance and implementation services for tribal programs.

**Foster Care**—Funding will support eligible low-income children who must be placed outside the home. An average of 140,800 children per month are estimated to be served in FY 2026.

**Adoption Assistance Program**—Funding will support subsidies for families adopting eligible low-income children with special needs. An average of 627,500 children per month are estimated to be served in FY 2026.

**Guardianship Assistance Program**—Funding will provide payments for relatives taking legal guardianship of eligible children who have been in foster care. An average of 52,500 children per month are estimated to be served in FY 2026.

#### Object Classification (in millions of dollars)

Identification code 075–1545–0–1–609	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	49	51	52
25.2 Other services from non-Federal sources .....	2	2	2
41.0 Grants, subsidies, and contributions .....	9,749	9,998	10,390
99.9 Total new obligations, unexpired accounts .....	9,803	10,054	10,447

#### Employment Summary

Identification code 075–1545–0–1–609	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	8	7	5

## ADMINISTRATION FOR COMMUNITY LIVING

### Federal Funds

#### AGING AND DISABILITY SERVICES PROGRAMS

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

#### Program and Financing (in millions of dollars)

Identification code 075–0142–0–1–506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0101 Aging Services Programs .....	1,889	1,872	
0102 ACL Program Administration .....	48	48	
0103 Integrated Aging and Disability Services Programs .....	46	59	
0104 Disability Services Programs .....	368	338	
0105 National Institute on Disability, Independent Living & Rehab Research .....	119	119	
0300 Total, direct program .....	2,470	2,436	
0799 Total direct obligations .....	2,470	2,436	
0801 ACL Reimbursable Programs .....	134	130	
0802 PPHF: Disability Reimbursable (Collected) .....	28	28	

0899	Total reimbursable obligations .....	162	158	
0900	Total new obligations, unexpired accounts .....	2,632	2,594	

#### Budgetary resources: Unobligated balance:

1000	Unobligated balance brought forward, Oct 1 .....	53	54	49
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	8		
1021	Recoveries of prior year unpaid obligations .....	5		
1070	Unobligated balance (total) .....	58	54	49
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation .....	2,465	2,436	
1120	Appropriations transferred to other acct NSIP [012–3507] .....	-2	-2	
1160	Appropriation, discretionary (total) .....	2,463	2,434	
	Appropriations, mandatory:			
1221	PPHF Appropriations transferred from other accounts [075–0116] .....	28	28	
	Spending authority from offsetting collections, discretionary:			
1700	Collected .....	35		
1701	Change in uncollected payments, Federal sources .....	58	92	
1750	Spending auth from offsetting collections, disc (total) .....	93	92	
	Spending authority from offsetting collections, mandatory:			
1801	Change in uncollected payments, Federal sources .....	46	35	
1900	Budget authority (total) .....	2,630	2,589	
1930	Total budgetary resources available .....	2,688	2,643	49
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-2		
1941	Unexpired unobligated balance, end of year .....	54	49	49

#### Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	3,324	2,865	1,867
3010	New obligations, unexpired accounts .....	2,632	2,594	
3011	Obligations ("upward adjustments"), expired accounts .....	10		
3020	Outlays (gross) .....	-3,009	-3,592	-1,467
3040	Recoveries of prior year unpaid obligations, unexpired .....	-5		
3041	Recoveries of prior year unpaid obligations, expired .....	-87		
3050	Unpaid obligations, end of year .....	2,865	1,867	400
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-456	-375	-502
3070	Change in uncollected pymts, Fed sources, unexpired .....	-104	-127	
3071	Change in uncollected pymts, Fed sources, expired .....	185		
3090	Uncollected pymts, Fed sources, end of year .....	-375	-502	-502
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	2,868	2,490	1,365
3200	Obligated balance, end of year .....	2,490	1,365	-102

#### Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross .....	2,556	2,526	
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	868	1,503	
4011	Outlays from discretionary balances .....	1,483	1,485	1,023
4020	Outlays, gross (total) .....	2,351	2,988	1,023
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-217	-92	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-58	-92	
4052	Offsetting collections credited to expired accounts .....	182	92	
4060	Additional offsets against budget authority only (total) .....	124		
4070	Budget authority, net (discretionary) .....	2,463	2,434	
4080	Outlays, net (discretionary) .....	2,134	2,896	1,023
	Mandatory:			
4090	Budget authority, gross .....	74	63	
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	4	7	
4101	Outlays from mandatory balances .....	654	597	444
4110	Outlays, gross (total) .....	658	604	444
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources .....	-1	-35	
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired .....	-46	-35	
4142	Offsetting collections credited to expired accounts .....	1	35	
4150	Additional offsets against budget authority only (total) .....	-45		
4160	Budget authority, net (mandatory) .....	28	28	
4170	Outlays, net (mandatory) .....	657	569	444

## AGING AND DISABILITY SERVICES PROGRAMS—Continued

## Program and Financing—Continued

Identification code 075–0142–0–1–506	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total) .....	2,491	2,462	.....
4190 Outlays, net (total) .....	2,791	3,465	1,467

This account is proposed for elimination.

## Object Classification (in millions of dollars)

Identification code 075–0142–0–1–506	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	28	28	.....
12.1 Civilian personnel benefits .....	10	10	.....
23.1 Rental payments to GSA .....	2	2	.....
25.1 Advisory and assistance services .....	41	41	.....
41.0 Grants, subsidies, and contributions .....	2,389	2,355	.....
99.0 Direct obligations .....	2,470	2,436	.....
99.0 Reimbursable obligations .....	162	158	.....
99.9 Total new obligations, unexpired accounts .....	2,632	2,594	.....

## Employment Summary

Identification code 075–0142–0–1–506	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	191	192	.....
2001 Reimbursable civilian full-time equivalent employment .....	14	14	.....

ADMINISTRATION FOR STRATEGIC PREPAREDNESS  
AND RESPONSE

## Federal Funds

## RESEARCH, DEVELOPMENT, AND PROCUREMENT

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

## Program and Financing (in millions of dollars)

Identification code 075–1000–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Administration for Strategic Preparedness and Response .....	2,567	3,135	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	567	567
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3,135	3,135	.....
1900 Budget authority (total) .....	3,135	3,135	.....
1930 Total budgetary resources available .....	3,135	3,702	567
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	567	567	567

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	2,062	3,320
3010 New obligations, unexpired accounts .....	2,567	3,135	.....
3020 Outlays (gross) .....	-505	-1,877	-1,619
3050 Unpaid obligations, end of year .....	2,062	3,320	1,701
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	2,062	3,320
3200 Obligated balance, end of year .....	2,062	3,320	1,701

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	3,135	3,135	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	505	813	.....
4011 Outlays from discretionary balances .....	.....	1,064	1,619
4020 Outlays, gross (total) .....	505	1,877	1,619
4180 Budget authority, net (total) .....	3,135	3,135	.....

4190 Outlays, net (total) .....	505	1,877	1,619
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Activities in this account are being moved to the Centers for Disease Control and Prevention and the Assistant Secretary for a Healthy Future, in alignment with the HHS reorganization.

## Object Classification (in millions of dollars)

Identification code 075–1000–0–1–551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	74	76	.....
11.3 Other than full-time permanent .....	5	5	.....
11.5 Other personnel compensation .....	3	3	.....
11.7 Military personnel .....	5	4	.....
11.9 Total personnel compensation .....	87	88	.....
12.1 Civilian personnel benefits .....	28	30	.....
12.2 Military personnel benefits .....	1	1	.....
21.0 Travel and transportation of persons .....	3	7	.....
22.0 Transportation of things .....	20	21	.....
23.1 Rental payments to GSA .....	1	7	.....
23.2 Rental payments to others .....	1	5	.....
23.3 Communications, utilities, and miscellaneous charges .....	.....	1	.....
24.0 Printing and reproduction .....	.....	1	.....
25.1 Advisory and assistance services .....	896	896	.....
25.2 Other services from non-Federal sources .....	88	152	.....
25.3 Other goods and services from Federal sources .....	231	455	.....
25.4 Operation and maintenance of facilities .....	36	34	.....
25.7 Operation and maintenance of equipment .....	34	34	.....
26.0 Supplies and materials .....	1,094	1,095	.....
31.0 Equipment .....	.....	4	.....
32.0 Land and structures .....	.....	4	.....
41.0 Grants, subsidies, and contributions .....	4	300	.....
94.0 Financial transfers .....	43	.....	.....
99.0 Direct obligations .....	2,567	3,135	.....
99.9 Total new obligations, unexpired accounts .....	2,567	3,135	.....

## Employment Summary

Identification code 075–1000–0–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	557	547	.....
1101 Direct military average strength employment .....	30	25	.....

## OPERATIONS, PREPAREDNESS, AND EMERGENCY RESPONSE

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

## Program and Financing (in millions of dollars)

Identification code 075–1001–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	482	461	.....
0801 Reimbursable program activity .....	47	38	.....
0900 Total new obligations, unexpired accounts .....	529	499	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	18	64
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	500	500	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	45	.....
1701 Change in uncollected payments, Federal sources .....	45	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	47	45	.....
1900 Budget authority (total) .....	547	545	.....
1930 Total budgetary resources available .....	547	563	64
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	18	64	64

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	360	432
3010 New obligations, unexpired accounts .....	529	499	.....



3020	Outlays (gross) .....	-169	-427	-349
3050	Unpaid obligations, end of year .....	360	432	83
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-45	-45
3070	Change in uncollected pymts, Fed sources, unexpired .....	-45		
3090	Uncollected pymts, Fed sources, end of year .....	-45	-45	-45
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....		315	387
3200	Obligated balance, end of year .....	315	387	38

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	547	545	
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	169	165	
4011	Outlays from discretionary balances .....		262	349
4020	Outlays, gross (total) .....	169	427	349
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-2	-45	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-45		
4070	Budget authority, net (discretionary) .....	500	500	
4080	Outlays, net (discretionary) .....	167	382	349
4180	Budget authority, net (total) .....	500	500	
4190	Outlays, net (total) .....	167	382	349

## Object Classification (in millions of dollars)

Identification code 075-1001-0-1-551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	57	54
11.3	Other than full-time permanent .....	7	6
11.5	Other personnel compensation .....	4	3
11.7	Military personnel .....	15	13
11.9	Total personnel compensation .....	83	76
12.1	Civilian personnel benefits .....	22	20
12.2	Military personnel benefits .....	1	1
21.0	Travel and transportation of persons .....	3	3
23.3	Communications, utilities, and miscellaneous charges .....	1	1
25.1	Advisory and assistance services .....	11	11
25.2	Other services from non-Federal sources .....	45	45
25.3	Other goods and services from Federal sources .....	7	7
25.4	Operation and maintenance of facilities .....	1	1
25.7	Operation and maintenance of equipment .....	3	3
26.0	Supplies and materials .....	2	2
41.0	Grants, subsidies, and contributions .....	292	283
94.0	Financial transfers .....	11	8
99.0	Direct obligations .....	482	461
99.0	Reimbursable obligations .....	47	38
99.9	Total new obligations, unexpired accounts .....	529	499

## Employment Summary

Identification code 075-1001-0-1-551	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	427	465
1101	Direct military average strength employment .....	85	90
2001	Reimbursable civilian full-time equivalent employment .....	11	11

## DEPARTMENTAL MANAGEMENT

## Federal Funds

## OFFICE OF THE SECRETARY

## GENERAL DEPARTMENTAL MANAGEMENT

For necessary expenses, not otherwise provided, for general departmental management, including hire of six passenger motor vehicles, and for carrying out titles II, III, XVII, of the PHS Act, and the United States-Mexico Border Health Commission Act, \$319,796,000, together with \$9,900,000 from the amounts available under section 241 of the PHS Act to carry out research and evaluation activities necessary for departmental management: Provided, That of the amounts made available under this heading, \$30,000,000 shall be for necessary expenses of activities related to advancing health information technology policy, including for grants, contracts,

and cooperative agreements for the development and advancement of interoperable health information technology, and \$108,983,000 shall be for expenses necessary to carry out title II of the PHS Act to support, except as otherwise provided, activities related to safeguarding classified national security information and providing intelligence and national security support across the Department and to counter cyber-security threats to civilian populations.

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

## Program and Financing (in millions of dollars)

Identification code 075-9912-0-1-551		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	GDM Direct .....	646	653	320
0100	Direct, subtotal .....	646	653	320
0802	GDM Reimbursable (Collected) .....	143	143	143
0803	PHS Evaluation Reimbursable (Collected) .....	65	65	10
0804	GDM Multi Year Reimbursable (Collected) .....	56		
0805	GDM Multi Year Reimbursable CAT B (Collected) .....	1		
0809	Reimbursable program activities, subtotal .....	265	208	153
0811	OGC HCFAC Mandatory (R) .....	8	8	7
0812	ASPE HCFAC Mandatory (R) .....	2	2	2
0813	Supply Chain Mandatory (R) .....	1		
0814	ASPE PTAC Mandatory (R) .....	5		
0815	ASPE IRA Mandatory (R) .....	3		
0816	ASFR HCFAC Mandatory (R) .....		1	
0819	Reimbursable program activities, subtotal .....	19	11	9
0899	Total reimbursable obligations .....	284	219	162
0900	Total new obligations, unexpired accounts .....	930	872	482
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	67	35	131
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	7		
1011	Unobligated balance transfer from other acct [075-0116] ....	4		
1070	Unobligated balance (total) .....	71	35	131
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation [GDM Direct] .....	646	646	320
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	119	311	153
1701	Change in uncollected payments, Federal sources .....	146		
1750	Spending auth from offsetting collections, disc (total) .....	265	311	153
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	15	11	11
1801	Change in uncollected payments, Federal sources .....	-31		
1850	Spending auth from offsetting collections, mand (total) .....	-16	11	11
1900	Budget authority (total) .....	895	968	484
1930	Total budgetary resources available .....	966	1,003	615
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-1		
1941	Unexpired unobligated balance, end of year .....	35	131	133

## Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	605	627	537
3010	New obligations, unexpired accounts .....	930	872	482
3011	Obligations ("upward adjustments"), expired accounts .....	25		
3020	Outlays (gross) .....	-868	-962	-732
3041	Recoveries of prior year unpaid obligations, expired .....	-65		
3050	Unpaid obligations, end of year .....	627	537	287
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-293	-313	-313
3070	Change in uncollected pymts, Fed sources, unexpired .....	-115		
3071	Change in uncollected pymts, Fed sources, expired .....	95		
3090	Uncollected pymts, Fed sources, end of year .....	-313	-313	-313
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	312	314	224
3200	Obligated balance, end of year .....	314	224	-26

## Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	911	957	473
Outlays, gross:				
4010	Outlays from new discretionary authority .....	479	455	225
4011	Outlays from discretionary balances .....	372	490	496

GENERAL DEPARTMENTAL MANAGEMENT—Continued  
Program and Financing—Continued

Identification code 075–9912–0–1–551	2024 actual	2025 est.	2026 est.
4020 Outlays, gross (total) .....	851	945	721
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources: .....	-208	-311	-153
4033 Non-Federal sources: .....	-2		
4040 Offsets against gross budget authority and outlays (total) ....	-210	-311	-153
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-146		
4052 Offsetting collections credited to expired accounts .....	91		
4060 Additional offsets against budget authority only (total) .....	-55		
4070 Budget authority, net (discretionary) .....	646	646	320
4080 Outlays, net (discretionary) .....	641	634	568
Mandatory:			
4090 Budget authority, gross .....	-16	11	11
Outlays, gross:			
4100 Outlays from new mandatory authority .....	9	11	11
4101 Outlays from mandatory balances .....	8	6	
4110 Outlays, gross (total) .....	17	17	11
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources: .....	-15	-11	-11
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	31		
4170 Outlays, net (mandatory) .....	2	6	
4180 Budget authority, net (total) .....	646	646	320
4190 Outlays, net (total) .....	643	640	568

General Departmental Management (GDM) funds activities that provide leadership, policy, legal, and administrative guidance to HHS components and support research to develop policy initiatives and improve existing HHS programs. GDM also funds the activities of the Office of the Chief Technology Officer, which administers the department-wide cybersecurity and technology related policy efforts.

Note.—The reimbursable program (HCFAC) in the General Departmental Management (GDM) account reflects estimates of the allocation for 2024. The actual allocation is determined annually.

## Object Classification (in millions of dollars)

Identification code 075–9912–0–1–551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	138	146	113
11.7 Military personnel .....	5	4	
11.9 Total personnel compensation .....	143	150	113
12.1 Civilian personnel benefits .....	48	47	30
12.2 Military personnel benefits .....	1	1	
21.0 Travel and transportation of persons .....	4	4	4
23.1 Rental payments to GSA .....	14	19	20
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	60	60	20
25.2 Other services from non-Federal sources .....	22	22	22
25.3 Other goods and services from Federal sources .....	117	122	76
25.4 Operation and maintenance of facilities .....	2	5	6
25.7 Operation and maintenance of equipment .....	63	61	25
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	168	158	
99.0 Direct obligations .....	646	653	320
99.0 Reimbursable obligations .....	284	219	162
99.9 Total new obligations, unexpired accounts .....	930	872	482

## Employment Summary

Identification code 075–9912–0–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	981	884	850
1101 Direct military average strength employment .....	41	42	1
2001 Reimbursable civilian full-time equivalent employment .....	652	621	421
2101 Reimbursable military average strength employment .....	18	46	4

GENERAL DEPARTMENTAL MANAGEMENT  
(Legislative proposal, not subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 075–9912–2–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0812 ASPE HCFAC Mandatory (R) .....			-2
0819 Reimbursable program activities, subtotal .....			-2
0899 Total reimbursable obligations .....			-2
0900 Total new obligations, unexpired accounts (object class 25.3) .....			-2
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			-2
1900 Budget authority (total) .....			-2
1930 Total budgetary resources available .....			-2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-2
3020 Outlays (gross) .....			2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-2
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources: .....			2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

## OFFICE FOR CIVIL RIGHTS

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

## Program and Financing (in millions of dollars)

Identification code 075–0135–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office for Civil Rights (Direct) .....	40	40	
0801 Office for Civil Rights (Reimbursable) .....	29	10	10
0900 Total new obligations, unexpired accounts .....	69	50	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	26	17	10
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	28	17	10
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	40	40	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	14	7	10
1801 Change in uncollected payments, Federal sources .....	4	-4	
1802 Offsetting collections (previously unavailable) .....		1	1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....		-1	-1
1850 Spending auth from offsetting collections, mand (total) .....	18	3	10
1900 Budget authority (total) .....	58	43	10
1930 Total budgetary resources available .....	86	60	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	17	10	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	22	24
3010 New obligations, unexpired accounts .....	69	50	10
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-66	-48	-11
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		

3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	22	24	23
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-9	-5
3070	Change in uncollected pymts, Fed sources, unexpired .....	-4	4	
3090	Uncollected pymts, Fed sources, end of year .....	-9	-5	-5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	16	13	19
3200	Obligated balance, end of year .....	13	19	18

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	40	40	
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	35	32	
4011	Outlays from discretionary balances .....	6	8	7
4020	Outlays, gross (total) .....	41	40	7
Mandatory:				
4090	Budget authority, gross .....	18	3	10
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	4		1
4101	Outlays from mandatory balances .....	21	8	3
4110	Outlays, gross (total) .....	25	8	4
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources .....	-6	-4	
4123	Non-Federal sources .....	-8	-3	-10
4130	Offsets against gross budget authority and outlays (total) ....	-14	-7	-10
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired .....	-4	4	
4170	Outlays, net (mandatory) .....	11	1	-6
4180	Budget authority, net (total) .....	40	40	
4190	Outlays, net (total) .....	52	41	1

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	40	40	
Outlays .....	52	41	1
Legislative proposal, not subject to PAYGO:			
Outlays .....			9
Total:			
Budget Authority .....	40	40	
Outlays .....	52	41	10

This account is proposed for elimination in alignment with the HHS reorganization.

**Object Classification** (in millions of dollars)

Identification code 075–0135–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	14	18	
11.3 Other than full-time permanent .....		1	
11.5 Other personnel compensation .....	1	1	
11.9 Total personnel compensation .....	15	20	
12.1 Civilian personnel benefits .....	6	6	
23.1 Rental payments to GSA .....	4	4	
25.2 Other services from non-Federal sources .....	5	3	
25.3 Other goods and services from Federal sources .....	10	7	
99.0 Direct obligations .....	40	40	
99.0 Reimbursable obligations .....	29	10	10
99.9 Total new obligations, unexpired accounts .....	69	50	10

**Employment Summary**

Identification code 075–0135–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	100	113	
1101 Direct military average strength employment .....	1		
2001 Reimbursable civilian full-time equivalent employment .....	35		

**OFFICE FOR CIVIL RIGHTS**  
(Legislative proposal, not subject to PAYGO)**Program and Financing** (in millions of dollars)

Identification code 075–0135–2–1–751	2024 actual	2025 est.	2026 est.
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<b>Obligations by program activity:</b>			
0801 Office for Civil Rights (Reimbursable) .....			-10

<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			-10
1802 Offsetting collections (previously unavailable) .....			-1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....			1
1850 Spending auth from offsetting collections, mand (total) .....			-10
1900 Budget authority (total) .....			-10
1930 Total budgetary resources available .....			-10

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-10
3020 Outlays (gross) .....			1
3050 Unpaid obligations, end of year .....			-9
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			-9

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-10
	Outlays, gross:		
4100 Outlays from new mandatory authority .....			-1
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4123 Non-Federal sources .....			10
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			9

**Object Classification** (in millions of dollars)

Identification code 075–0135–2–1–751	2024 actual	2025 est.	2026 est.
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Reimbursable obligations:			
25.2 Other services from non-Federal sources .....			-6
25.3 Other goods and services from Federal sources .....			-4
99.0 Reimbursable obligations .....			-10
99.9 Total new obligations, unexpired accounts .....			-10

**OFFICE OF THE NATIONAL COORDINATOR FOR HEALTH INFORMATION TECHNOLOGY**

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

**Program and Financing** (in millions of dollars)

Identification code 075–0130–0–1–551	2024 actual	2025 est.	2026 est.
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<b>Obligations by program activity:</b>			
0801 Office of the National Coordinator for Health IT (ONC):			
Reimbursable .....	18	9	
0802 ONC Reimbursable program activity: PHS Evaluation .....	70	69	
0899 Total reimbursable obligations .....	88	78	
0900 Total new obligations, unexpired accounts .....	88	78	

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	19	18	36
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	44	96	
1701 Change in uncollected payments, Federal sources .....	43		
1750 Spending auth from offsetting collections, disc (total) .....	87	96	
1900 Budget authority (total) .....	87	96	

OFFICE OF THE NATIONAL COORDINATOR FOR HEALTH INFORMATION  
TECHNOLOGY—Continued  
Program and Financing—Continued

Identification code 075–0130–0–1–551	2024 actual	2025 est.	2026 est.
1930 Total budgetary resources available .....	106	114	36
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	18	36	36
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	60	58	40
3010 New obligations, unexpired accounts .....	88	78	
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-87	-96	-19
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	58	40	21
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-109	-74	-74
3070 Change in uncollected pymts, Fed sources, unexpired .....	-43		
3071 Change in uncollected pymts, Fed sources, expired .....	78		
3090 Uncollected pymts, Fed sources, end of year .....	-74	-74	-74
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-49	-16	-34
3200 Obligated balance, end of year .....	-16	-34	-53
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	87	96	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	55	53	
4011 Outlays from discretionary balances .....	32	43	19
4020 Outlays, gross (total) .....	87	96	19
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-121	-96	
4040 Offsets against gross budget authority and outlays (total) ....	-121	-96	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-43		
4052 Offsetting collections credited to expired accounts .....	77		
4060 Additional offsets against budget authority only (total) .....	34		
4080 Outlays, net (discretionary) .....	-34		19
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-34		19

This account is proposed for elimination in alignment with the HHS reorganization.

## Object Classification (in millions of dollars)

Identification code 075–0130–0–1–551	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	27	24	
11.5 Other personnel compensation .....	1	1	
11.9 Total personnel compensation .....	28	25	
12.1 Civilian personnel benefits .....	10	9	
21.0 Travel and transportation of persons .....	1	1	
23.1 Rental payments to GSA .....	1	1	
25.2 Other services from non-Federal sources .....	25	20	
25.3 Other goods and services from Federal sources .....	17	17	
26.0 Supplies and materials .....	1	1	
41.0 Grants, subsidies, and contributions .....	5	4	
99.0 Reimbursable obligations .....	88	78	
99.9 Total new obligations, unexpired accounts .....	88	78	

## Employment Summary

Identification code 075–0130–0–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	181	160	

## MEDICARE HEARINGS AND APPEALS

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

## Program and Financing (in millions of dollars)

Identification code 075–0139–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Medicare Hearings and Appeals (Direct) .....	197	196	
0799 Total direct obligations .....	197	196	
0801 Medicare Hearings and Appeals (RAC Mandatory) .....	8	5	
0900 Total new obligations, unexpired accounts .....	205	201	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	35	33	28
1021 Recoveries of prior year unpaid obligations .....	4		
1070 Unobligated balance (total) .....	39	33	28
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	225	196	
1701 Change in uncollected payments, Federal sources .....	-26		
1750 Spending auth from offsetting collections, disc (total) .....	199	196	
1900 Budget authority (total) .....	199	196	
1930 Total budgetary resources available .....	238	229	28
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	33	28	28
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	33	32	14
3010 New obligations, unexpired accounts .....	205	201	
3011 Obligations ("upward adjustments"), expired accounts .....	3	10	
3020 Outlays (gross) .....	-198	-229	
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	32	14	14
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-79	-46	-46
3070 Change in uncollected pymts, Fed sources, unexpired .....	26		
3071 Change in uncollected pymts, Fed sources, expired .....	7		
3090 Uncollected pymts, Fed sources, end of year .....	-46	-46	-46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-46	-14	-32
3200 Obligated balance, end of year .....	-14	-32	-32

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	199	196	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	143	196	
4011 Outlays from discretionary balances .....	55	33	
4020 Outlays, gross (total) .....	198	229	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-226	-196	
4033 Non-Federal sources .....	-3		
4040 Offsets against gross budget authority and outlays (total) ....	-229	-196	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	26		
4052 Offsetting collections credited to expired accounts .....	4		
4060 Additional offsets against budget authority only (total) .....	30		
4080 Outlays, net (discretionary) .....	-31	33	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-31	33	

This account is moving to the Assistant Secretary for Enforcement, in alignment with the HHS reorganization.

## Object Classification (in millions of dollars)

Identification code 075–0139–0–1–551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	102	99	
11.3 Other than full-time permanent .....	1		

11.5	Other personnel compensation .....	1	2	.....
11.9	Total personnel compensation .....	104	101	.....
12.1	Civilian personnel benefits .....	37	37	.....
13.0	Benefits for former personnel .....	1	.....	.....
23.1	Rental payments to GSA .....	11	11	.....
23.3	Communications, utilities, and miscellaneous charges .....	7	9	.....
24.0	Printing and reproduction .....	.....	1	.....
25.1	Advisory and assistance services .....	16	15	.....
25.2	Other services from non-Federal sources .....	4	4	.....
25.3	Other goods and services from Federal sources .....	16	15	.....
25.4	Operation and maintenance of facilities .....	1	2	.....
25.7	Operation and maintenance of equipment .....	.....	1	.....
99.0	Direct obligations .....	197	196	.....
99.0	Reimbursable obligations .....	8	5	.....
99.9	Total new obligations, unexpired accounts .....	205	201	.....

**Employment Summary**

Identification code 075-0139-0-1-551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	897	813	.....

**PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY FUND****Program and Financing** (in millions of dollars)

Identification code 075-0140-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct PHSSEF Activity .....	7,398	2,530	138
0100 Direct program activities, subtotal .....	7,398	2,530	138
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4,941	656	138
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2,816	602	.....
1010 Unobligated balance transfer Out HRSA [075-0343] .....	-79	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-134	.....	.....
1021 Recoveries of prior year unpaid obligations .....	6,725	2,156	.....
1033 Recoveries of prior year paid obligations .....	200	.....	.....
1070 Unobligated balance (total) .....	11,653	2,812	138
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	32	32	.....
1172 Advance appropriations transferred to other accounts [075-0350] .....	-32	-32	.....
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-3,511	-144	.....
1900 Budget authority (total) .....	-3,511	-144	.....
1930 Total budgetary resources available .....	8,142	2,668	138
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-88	.....	.....
1941 Unexpired unobligated balance, end of year .....	656	138	.....

**Change in obligated balance:**  
Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1 .....	48,736	35,115	18,311
3010 New obligations, unexpired accounts .....	7,398	2,530	138
3011 Obligations ("upward adjustments"), expired accounts .....	30	.....	.....
3020 Outlays (gross) .....	-14,194	-17,178	-7,499
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6,725	-2,156	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-130	.....	.....
3050 Unpaid obligations, end of year .....	35,115	18,311	10,950
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-181	-83	-83
3071 Change in uncollected pymts, Fed sources, expired .....	98	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-83	-83	-83
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	48,555	35,032	18,228
3200 Obligated balance, end of year .....	35,032	18,228	10,867

**Budget authority and outlays, net:**  
Discretionary:

Outlays, gross:			
4011 Outlays from discretionary balances .....	9,601	10,856	5,602

## Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:			
4030 Federal sources .....	-29	.....	.....
4033 Non-Federal sources: .....	-207	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-236	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	37	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts .....	199	.....	.....
4060 Additional offsets against budget authority only (total) .....	236	.....	.....
4080 Outlays, net (discretionary) .....	9,365	10,856	5,602
Mandatory:			
4090 Budget authority, gross .....	-3,511	-144	.....
Outlays, gross:			
4101 Outlays from mandatory balances .....	4,593	6,322	1,897
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4160 Budget authority, net (mandatory) .....	-3,511	-144	.....
4170 Outlays, net (mandatory) .....	4,592	6,322	1,897
4180 Budget authority, net (total) .....	-3,511	-144	.....
4190 Outlays, net (total) .....	13,957	17,178	7,499

The Public Health and Social Services Emergency Fund includes balances from emergency supplemental bills and appropriations for the Administration for Strategic Preparedness and Response (ASPR) prior to the enactment of separate accounts for ASPR in 2024.

**Object Classification** (in millions of dollars)

Identification code 075-0140-0-1-551	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
21.0 Travel and transportation of persons .....	3	.....	.....
22.0 Transportation of things .....	17	4	.....
23.1 Rental payments to GSA .....	18	8	1
25.1 Advisory and assistance services .....	978	325	11
25.2 Other services from non-Federal sources .....	371	85	8
25.3 Other goods and services from Federal sources .....	604	252	14
25.4 Operation and maintenance of facilities .....	11	3	3
25.5 Research and development contracts .....	1,558	601	33
25.7 Operation and maintenance of equipment .....	209	70	4
26.0 Supplies and materials .....	1,752	611	34
31.0 Equipment .....	681	224	19
41.0 Grants, subsidies, and contributions .....	1,196	347	11
99.0 Direct obligations .....	7,398	2,530	138
99.9 Total new obligations, unexpired accounts .....	7,398	2,530	138

**PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY FUND**

(Legislative proposal, not subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 075-0140-2-1-551	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	.....	.....	12
1172 Advance appropriations transferred to other accounts [075-0382] .....	.....	.....	-12
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

**ASSISTANT SECRETARY FOR A HEALTHY FUTURE**

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to reorganize the Administration for Strategic Preparedness and Response and the National Institutes of Health and transfer certain of their functions to the Assistant Secretary for a Healthy Future, for carrying out section 301 and part J of title IV of the PHS Act with respect to advanced research projects for health; for carrying out title III and subtitles A and B of title XXVIII of the PHS Act, with respect to the research, development,

## ASSISTANT SECRETARY FOR A HEALTHY FUTURE—Continued

storage, production, and procurement of medical countermeasures to counter potential chemical, biological, radiological, and nuclear threats to civilian populations; and for carrying out titles III and XII and subtitles A and B of title XXVIII of the PHS Act, for operations and emergency response activities related to countering potential chemical, biological, radiological, and nuclear threats to civilian populations and other public health emergencies, \$3,672,202,000: Provided, That of such amount—

(1) \$654,411,000, to remain available through September 30, 2027, shall be for expenses necessary to support advanced research and development pursuant to section 319L of the PHS Act;

(2) \$725,000,000, to remain available until expended, shall be for expenses necessary for procuring security countermeasures (as defined in section 319F-2(c)(1)(B) of the PHS Act);

(3) \$750,000,000, to remain available until expended, shall be for expenses necessary to carry out section 319F-2(a) of the PHS Act;

(4) \$279,800,000, to remain available through September 30, 2027, shall be for program management and operations, of which \$5,000,000 shall remain available through September 30, 2028 to support emergency operations: Provided, That none of the funds made available in this paragraph may be used for administrative expenses of the Advanced Research Projects Agency for Health;

(5) \$945,000,000, to remain available through September 30, 2028, shall be to support advanced research projects for health and for administrative expenses of the Advanced Research Projects Agency for Health;

(6) \$10,000,000, to remain available through September 30, 2027, shall be for advanced research and development, manufacturing, production, procurement, distribution, and the acquisition, construction, alteration, or renovation of non-federally owned facilities for the production and purchase of medical countermeasures, which may include the development, translation, and demonstration at scale of innovations in manufacturing platform; and

(7) \$307,991,000 shall be for expenses necessary to prepare for or respond to an influenza pandemic, of which \$280,000,000 shall remain available until expended for activities including the development and purchase of vaccines, antivirals, necessary medical supplies, diagnostics, and surveillance tools: Provided, That notwithstanding section 496(b) of the PHS Act, funds allocated under this paragraph may be used for the construction or renovation of privately owned facilities for the production of pandemic influenza vaccines and other biologics, if the Secretary finds such construction or renovation necessary to secure sufficient supplies of such vaccines or biologics:

Provided further, That funds provided under this heading for purposes of acquisition of security countermeasures shall be in addition to any other funds made available for such purposes: Provided further, That products purchased with funds made available under this heading may, at the discretion of the Secretary, be deposited in the Strategic National Stockpile pursuant to section 319F-2 of the PHS Act.

## Program and Financing (in millions of dollars)

Identification code 075–0152–2–1–552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct Healthy Future .....			3,672
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			3,672
1930 Total budgetary resources available .....			3,672
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			3,672
3020 Outlays (gross) .....			-1,037
3050 Unpaid obligations, end of year .....			2,635
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			2,635
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			3,672
Outlays, gross:			
4010 Outlays from new discretionary authority .....			1,037
4180 Budget authority, net (total) .....			3,672
4190 Outlays, net (total) .....			1,037

The new Assistant Secretary for a Healthy Future will Make America Healthy Again by supporting the development of high-impact solutions to society's most challenging health problems, and preparing for and responding to public health emergencies and disasters.

This account is comprised of programs formerly located in the Advanced Research Projects Agency for Health and the Administration for Strategic Preparedness and Response, in alignment with the HHS reorganization.

## Object Classification (in millions of dollars)

Identification code 075–0152–2–1–552	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....			191
11.3 Other than full-time permanent .....			27
11.5 Other personnel compensation .....			7
11.7 Military personnel .....			8
11.9 Total personnel compensation .....			233
12.1 Civilian personnel benefits .....			68
12.2 Military personnel benefits .....			3
21.0 Travel and transportation of persons .....			3
22.0 Transportation of things .....			10
23.1 Rental payments to GSA .....			10
23.3 Communications, utilities, and miscellaneous charges .....			1
25.1 Advisory and assistance services .....			1,444
25.2 Other services from non-Federal sources .....			197
25.3 Other goods and services from Federal sources .....			325
25.4 Operation and maintenance of facilities .....			84
25.5 Research and development contracts .....			416
25.7 Operation and maintenance of equipment .....			29
26.0 Supplies and materials .....			487
31.0 Equipment .....			3
32.0 Land and structures .....			3
41.0 Grants, subsidies, and contributions .....			334
94.0 Financial transfers .....			22
99.9 Total new obligations, unexpired accounts .....			3,672

## Employment Summary

Identification code 075–0152–2–1–552	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			779
1101 Direct military average strength employment .....			43

## ASSISTANT SECRETARY FOR CONSUMER PRODUCT SAFETY

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation transferring the functions of the Consumer Product Safety Commission to the Department of Health and Human Services, for necessary expenses of the Assistant Secretary for Consumer Product Safety, including hire of passenger motor vehicles, services as authorized by 5 U.S.C. 3109, but at rates for individuals not to exceed the per diem rate equivalent to the maximum rate payable under 5 U.S.C. 5376, and purchase of nominal awards to recognize non-Federal officials' contributions to consumer product safety, \$135,000,000.

## Program and Financing (in millions of dollars)

Identification code 075–0104–2–1–554	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Consumer Product Safety (Direct) .....			135
0801 Consumer Product Safety (Reimbursable) .....			5
0900 Total new obligations, unexpired accounts .....			140
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			135
1900 Budget authority (total) .....			135
1930 Total budgetary resources available .....			135
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-5

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....		140
3020	Outlays (gross) .....		-90
3050	Unpaid obligations, end of year .....		50
Memorandum (non-add) entries:			
3200	Obligated balance, end of year .....		50
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....		135
Outlays, gross:			
4010	Outlays from new discretionary authority .....		90
4180	Budget authority, net (total) .....		135
4190	Outlays, net (total) .....		90

The President's Budget for FY 2026 proposes to reorganize the U.S. Consumer Product Safety Commission (CPSC) as the Assistant Secretary for Consumer Product Safety within the U.S. Department of Health and Human Services (HHS). Contingent upon enactment of authorizing legislation, CPSC accounts will be transferred to HHS.

The Assistant Secretary for Consumer Product Safety funds activities that protect the public from unreasonable risks of injury or death from consumer products through education, regulation, enforcement, and safety standards.

#### Object Classification (in millions of dollars)

Identification code 075-0104-2-1-554	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....		66
11.5	Other personnel compensation .....		2
11.9	Total personnel compensation .....		68
12.1	Civilian personnel benefits .....		26
21.0	Travel and transportation of persons .....		1
23.3	Communications, utilities, and miscellaneous charges .....		8
25.1	Advisory and assistance services .....		3
25.2	Other services from non-Federal sources .....		4
25.3	Other goods and services from Federal sources .....		14
25.7	Operation and maintenance of equipment .....		4
26.0	Supplies and materials .....		6
31.0	Equipment .....		1
99.0	Direct obligations .....		135
99.0	Reimbursable obligations .....		5
99.9	Total new obligations, unexpired accounts .....		140

#### Employment Summary

Identification code 075-0104-2-1-554	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....		459

#### OFFICE OF STRATEGY

(Legislative proposal, not subject to PAYGO)

For necessary expenses, not otherwise provided, for carrying out titles II, III, IX, and XVII of the PHS Act, part A of title XI, including research studies under section 1110 of the Social Security Act, and section 1013 of the Medicare Prescription Drug, Improvement, and Modernization Act of 2003, with respect to health care quality research, statistics, technical assistance, and evaluation activities, \$239,530,000; together with \$218,540,000 from amounts available under section 241 of the PHS Act to carry out such activities: Provided, That section 947(c) of the PHS Act shall not apply to funds made available under this heading: Provided further, That in addition, amounts received from Freedom of Information Act fees, reimbursable and interagency agreements, and the sale of data shall be credited to this appropriation and shall remain available until September 30, 2027.

#### Program and Financing (in millions of dollars)

Identification code 075-0153-2-1-552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Direct Office of Strategy .....		240
0100	Direct program activities, subtotal .....		240
0801	Reimbursable PHS EVAL Collected .....		218
0809	Reimbursable program activities, subtotal .....		218
0810	ASPE HCFAC Mandatory Collected .....		2
0819	Reimbursable program activities, subtotal .....		2
0899	Total reimbursable obligations .....		220
0900	Total new obligations, unexpired accounts .....		460

#### Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....		240
Spending authority from offsetting collections, discretionary:			
1700	Collected .....		218
Spending authority from offsetting collections, mandatory:			
1800	ASPE HCFAC Mandatory Collected .....		2
1900	Budget authority (total) .....		460
1930	Total budgetary resources available .....		460

#### Change in obligated balance:

Unpaid obligations:			
3010	New obligations, unexpired accounts .....		460
3020	Outlays (gross) .....		-231
3050	Unpaid obligations, end of year .....		229
Memorandum (non-add) entries:			
3200	Obligated balance, end of year .....		229

#### Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross .....		458
Outlays, gross:			
4010	Outlays from new discretionary authority .....		229
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....		-218
Mandatory:			
4090	Budget authority, gross .....		2
Outlays, gross:			
4100	Outlays from new mandatory authority .....		2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources .....		-2
4180	Budget authority, net (total) .....		240
4190	Outlays, net (total) .....		11

The Office of Strategy funds the development and coordination of federal health and human services policy, strategic planning, and accountability practices. It oversees efforts related to health, healthcare and human services, health services research, and health system policies, and promotes integrity in biomedical and behavioral research. As the nations principal health statistics agency, the Office provides insights into the evolving health of people across the United States and leverages these statistics to guide programs and policies aimed at improving the health of the nation.

#### Object Classification (in millions of dollars)

Identification code 075-0153-2-1-552	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent .....		67
12.1	Civilian personnel benefits .....		17
12.2	Military personnel benefits .....		1
23.1	Rental payments to GSA .....		3
25.2	Other services from non-Federal sources .....		40
25.2	Other services from non-Federal sources .....		40
25.3	Other goods and services from Federal sources .....		72
99.0	Direct obligations .....		240
99.0	Reimbursable obligations .....		220
99.9	Total new obligations, unexpired accounts .....		460

## OFFICE OF STRATEGY—Continued

## Employment Summary

Identification code 075-0153-2-1-552	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			115
2001 Reimbursable civilian full-time equivalent employment .....			533
2101 Reimbursable military average strength employment .....			15

ASSISTANT SECRETARY FOR ENFORCEMENT  
(Legislative proposal, not subject to PAYGO)

*Contingent upon enactment of authorizing legislation to reorganize and transfer the functions of the Office for Civil Rights, Departmental Appeals Board, Office of Medicare Hearings and Appeals, and certain functions of the Office of the Assistant Secretary for Health to the Assistant Secretary for Enforcement, for necessary expenses, not otherwise provided, for administrative reviews, hearings, adjudications, appeals, oversight, civil rights, health information privacy, and human research protection activities, including for activities of the Departmental Appeals Board, \$230,687,000: Provided, That of the amount made available under this heading, \$180,000,000 shall remain available until September 30, 2027 for Medicare hearings and appeals in the Office of the Assistant Secretary for Enforcement, and shall be derived by transfer in appropriate part from the Federal Hospital Insurance Trust Fund and the Federal Supplemental Medical Insurance Trust Fund.*

## Program and Financing (in millions of dollars)

Identification code 075-0160-2-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Assistant Secretary for Enforcement - Direct .....			51
0002 Assistant Secretary for Enforcement - Trust Fund .....			180
0799 Total direct obligations .....			231
0801 Monetary Settlement Funding (Reimbursable) .....			10
0802 Assistant Secretary for Enforcement - Reimbursable .....			10
0899 Total reimbursable obligations .....			20
0900 Total new obligations, unexpired accounts .....			251

## Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			51
Spending authority from offsetting collections, discretionary:			
1700 Collected .....			180
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			10
1802 Offsetting collections (previously unavailable) .....			1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....			-1
1850 Spending auth from offsetting collections, mand (total) .....			10
1900 Budget authority (total) .....			241
1930 Total budgetary resources available .....			241
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-10

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....			251
3020 Outlays (gross) .....			-203
3050 Unpaid obligations, end of year .....			48
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			48

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....			231
Outlays, gross:			
4010 Outlays from new discretionary authority .....			202
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....			-180
Offsets against gross budget authority and outlays (total) ....			-180
Mandatory:			
4090 Budget authority, gross .....			10
Outlays, gross:			
4100 Outlays from new mandatory authority .....			1

## Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:			
4123 Non-Federal sources .....			-10
4180 Budget authority, net (total) .....			51
4190 Outlays, net (total) .....			13

In alignment with the HHS reorganization, the new Assistant Secretary for Enforcement consolidates accounts from the Office of the Assistant Secretary of Health, the Departmental Appeals Board, the Office for Medicare Hearings & Appeals, and the Office for Civil Rights.

## Object Classification (in millions of dollars)

Identification code 075-0160-2-1-551	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....			107
11.5 Other personnel compensation .....			2
11.9 Total personnel compensation .....			109
12.1 Civilian personnel benefits .....			39
13.0 Benefits for former personnel .....			1
21.0 Travel and transportation of persons .....			1
23.1 Rental payments to GSA .....			13
23.3 Communications, utilities, and miscellaneous charges .....			11
24.0 Printing and reproduction .....			1
25.1 Advisory and assistance services .....			17
25.2 Other services from non-Federal sources .....			6
25.3 Other goods and services from Federal sources .....			24
25.4 Operation and maintenance of facilities .....			2
25.7 Operation and maintenance of equipment .....			6
26.0 Supplies and materials .....			1
99.0 Direct obligations .....			231
99.0 Reimbursable obligations .....			20
99.9 Total new obligations, unexpired accounts .....			251

## Employment Summary

Identification code 075-0160-2-1-551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			893

## DEFENSE PRODUCTION ACT MEDICAL SUPPLIES ENHANCEMENT

## Program and Financing (in millions of dollars)

Identification code 075-0150-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	382		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	533	2	
1021 Recoveries of prior year unpaid obligations .....	372		
1070 Unobligated balance (total) .....	905	2	
Budget authority:			
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-521	-2	
1930 Total budgetary resources available .....	384		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,460	1,386	550
3010 New obligations, unexpired accounts .....	382		
3020 Outlays (gross) .....	-1,084	-836	-255
3040 Recoveries of prior year unpaid obligations, unexpired .....	-372		
3050 Unpaid obligations, end of year .....	1,386	550	295
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,460	1,386	550
3200 Obligated balance, end of year .....	1,386	550	295
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	-521	-2	



Outlays, gross:				
4101	Outlays from mandatory balances .....	1,084	836	255
4180	Budget authority, net (total) .....	-521	-2	.....
4190	Outlays, net (total) .....	1,084	836	255

Defense Production Act Medical Supplies Enhancement includes funds appropriated by the American Rescue Plan Act of 2021 to carry out titles I, III, and VII of the Defense Production Act to enhance the emergency medical supply of materials necessary to respond to public health emergencies and disasters. Funds will be used for the purchase, production and distribution of medical supplies, such as testing and personal protective equipment, medical countermeasures, and equipment, including durable medical equipment, related to combating the COVID-19 pandemic. After September 30, 2022, funds may be used for any other activity necessary to meet critical public health needs of the United States, with respect to any pathogen that the President has determined has the potential for creating a public health emergency.

**Object Classification** (in millions of dollars)

Identification code 075-0150-0-1-551	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
21.0 Travel and transportation of persons .....	1	.....	.....
22.0 Transportation of things .....	1	.....	.....
23.3 Communications, utilities, and miscellaneous charges .....	1	.....	.....
25.1 Advisory and assistance services .....	104	.....	.....
25.2 Other services from non-Federal sources .....	57	.....	.....
25.3 Other goods and services from Federal sources .....	59	.....	.....
25.4 Operation and maintenance of facilities .....	1	.....	.....
25.7 Operation and maintenance of equipment .....	41	.....	.....
26.0 Supplies and materials .....	4	.....	.....
31.0 Equipment .....	92	.....	.....
41.0 Grants, subsidies, and contributions .....	21	.....	.....
99.9 Total new obligations, unexpired accounts .....	382	.....	.....

## TRANSFERS FROM THE PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND

**Program and Financing** (in millions of dollars)

Identification code 075-0145-0-1-552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 AHRQ .....	54	127	134
0002 Office of the Secretary .....	29	32	33
0900 Total new obligations, unexpired accounts .....	83	159	167
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	468	543	543
1021 Recoveries of prior year unpaid obligations .....	2	.....	.....
1070 Unobligated balance (total) .....	470	543	543
<b>Budget authority:</b>			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	156	159	167
1930 Total budgetary resources available .....	626	702	710
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	543	543	543
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	82	94	.....
3010 New obligations, unexpired accounts .....	83	159	167
3020 Outlays (gross) .....	-69	-253	-167
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	94	.....	.....
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	82	94	.....
3200 Obligated balance, end of year .....	94	.....	.....

**Budget authority and outlays, net:**

<b>Mandatory:</b>			
4090 Budget authority, gross .....	156	159	167
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	.....	159	167

4101	Outlays from mandatory balances .....	69	94	.....
4110	Outlays, gross (total) .....	69	253	167
<b>Offsets against gross budget authority and outlays:</b>				
<b>Offsetting collections (collected) from:</b>				
4120 Federal sources .....	-156	-159	-167	.....
4180 Budget authority, net (total) .....	.....	.....	.....	.....
4190 Outlays, net (total) .....	-87	94	.....	.....

**Object Classification** (in millions of dollars)

Identification code 075-0145-0-1-552	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.3 Other goods and services from Federal sources .....	53	127	134
41.0 Grants, subsidies, and contributions .....	30	32	33
99.9 Total new obligations, unexpired accounts .....	83	159	167

## TRANSFERS FROM THE PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 075-0145-4-1-552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 AHRQ .....	.....	.....	-134
0002 Office of the Secretary .....	.....	.....	-33
0900 Total new obligations, unexpired accounts .....	.....	.....	-167
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	.....	.....	-167
1930 Total budgetary resources available .....	.....	.....	-167
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....	.....	.....	-167
3020 Outlays (gross) .....	.....	.....	167

**Budget authority and outlays, net:**

<b>Mandatory:</b>			
4090 Budget authority, gross .....	.....	.....	-167
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	.....	.....	-167
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Federal sources .....	.....	.....	167
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

The Budget proposes legislation to eliminate the Patient-Centered Outcomes Research Trust Fund, including transfers from the Trust Fund to the Department of Health and Human Services.

**Object Classification** (in millions of dollars)

Identification code 075-0145-4-1-552	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.3 Other goods and services from Federal sources .....	.....	.....	-134
41.0 Grants, subsidies, and contributions .....	.....	.....	-33
99.9 Total new obligations, unexpired accounts .....	.....	.....	-167

## NONRECURRING EXPENSES FUND

**Program and Financing** (in millions of dollars)

Identification code 075-0125-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Nonrecurring Expenses Fund Projects .....	1,815	.....	.....
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1,725	434	680

## NONRECURRING EXPENSES FUND—Continued

## Program and Financing—Continued

Identification code 075–0125–0–1–551	2024 actual	2025 est.	2026 est.
1012 Unobligated balance transfers between expired and unexpired accounts .....	1,824	1,717	1,754
1021 Recoveries of prior year unpaid obligations .....	88	.....	.....
1070 Unobligated balance (total) .....	3,637	2,151	2,434
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-1,388	-1,471	-750
1930 Total budgetary resources available .....	2,249	680	1,684
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	434	680	1,684
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,181	2,211	2,011
3010 New obligations, unexpired accounts .....	1,815	.....	.....
3020 Outlays (gross) .....	-697	-200	-226
3040 Recoveries of prior year unpaid obligations, unexpired .....	-88	.....	.....
3050 Unpaid obligations, end of year .....	2,211	2,011	1,785
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,181	2,211	2,011
3200 Obligated balance, end of year .....	2,211	2,011	1,785
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-1,388	-1,471	-750
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	-397	-203
4011 Outlays from discretionary balances .....	697	597	429
4020 Outlays, gross (total) .....	697	200	226
4180 Budget authority, net (total) .....	-1,388	-1,471	-750
4190 Outlays, net (total) .....	697	200	226

The Nonrecurring Expenses Fund is a no-year account that receives transfers of expired unobligated balances from discretionary accounts prior to cancellation. The Fund is used for capital acquisition, including facilities infrastructure and information technology infrastructure.

## Object Classification (in millions of dollars)

Identification code 075–0125–0–1–551	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges .....	74	.....	.....
25.1 Advisory and assistance services .....	20	.....	.....
25.2 Other services from non-Federal sources .....	407	.....	.....
25.3 Other goods and services from Federal sources .....	216	.....	.....
25.4 Operation and maintenance of facilities .....	66	.....	.....
25.5 Research and development contracts .....	10	.....	.....
25.7 Operation and maintenance of equipment .....	71	.....	.....
26.0 Supplies and materials .....	7	.....	.....
31.0 Equipment .....	79	.....	.....
32.0 Land and structures .....	865	.....	.....
99.0 Direct obligations .....	1,815	.....	.....
99.9 Total new obligations, unexpired accounts .....	1,815	.....	.....

## HEALTH INSURANCE REFORM IMPLEMENTATION FUND

## Program and Financing (in millions of dollars)

Identification code 075–0119–0–1–551	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	11	11
1930 Total budgetary resources available .....	11	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	11	11	11
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

Section 1005 of the Health Care and Education Reconciliation Act of 2010 (P.L. 111–152) appropriated \$1 billion to the Health Insurance Reform Implementation Fund within the Department of Health and Human Services. The Fund shall be used for Federal administrative expenses necessary to carry out the requirements of the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148) and the Health Care and Education Reconciliation Act of 2010.

## NO SURPRISES IMPLEMENTATION FUND

## Program and Financing (in millions of dollars)

Identification code 075–0127–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	103	83	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	186	51	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	.....	32	.....
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	187	83	.....
1930 Total budgetary resources available .....	187	83	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-33	.....	.....
1941 Unexpired unobligated balance, end of year .....	51	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	86	68	90
3010 New obligations, unexpired accounts .....	103	83	.....
3020 Outlays (gross) .....	-120	-61	-58
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	68	90	32
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	86	68	90
3200 Obligated balance, end of year .....	68	90	32
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	120	61	58
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	120	61	58

Section 118 of the No Surprises Act (P.L. 116–260) appropriated \$500 million to the No Surprises Implementation Fund within the Department of Health and Human Services. Section 203 of Division B of the Consolidated Appropriations Act of 2025 (P.L. 118–83) extended the availability of these funds through September 30, 2025. The Fund shall be used for implementation expenses necessary to carry out the requirements of the No Surprises Act and Title II Transparency provisions for the Department of Health and Human Services, the Department of Labor, and the Department of the Treasury.

## Object Classification (in millions of dollars)

Identification code 075–0127–0–1–551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	34	27	.....
11.3 Other than full-time permanent .....	1	1	.....
11.9 Total personnel compensation .....	35	28	.....
12.1 Civilian personnel benefits .....	10	8	.....
25.1 Advisory and assistance services .....	2	2	.....
25.2 Other services from non-Federal sources .....	55	44	.....
25.3 Other goods and services from Federal sources .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	103	83	.....

**Employment Summary**

Identification code 075–0127–0–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	52	27	.....
1101 Direct military average strength employment .....	1	1	.....

**CUSTOMER EXPERIENCE**

This account is proposed for deletion.

**PREVENTION AND PUBLIC HEALTH FUND****Program and Financing** (in millions of dollars)

Identification code 075–0116–0–1–551	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	2	2
1010 Unobligated balance transfer to other accts [075–0120] .....	-4	.....	.....
1070 Unobligated balance (total) .....	2	2	2
Budget authority:			
Appropriations, discretionary:			
1130 Appropriations permanently reduced .....	.....	.....	-1,438
Appropriations, mandatory:			
1200 Appropriation .....	1,300	1,300	1,525
1220 Appropriations transferred to other accts [075–0142] .....	-28	-28	.....
1220 Appropriations transferred to other accts [075–0943] .....	-1,186	-1,186	.....
1220 Appropriations transferred to other accts [075–1362] .....	-12	-12	.....
1230 Appropriations and/or unobligated balance of appropriations permanently reduced [SEQ] .....	-74	-74	-87
1260 Appropriations, mandatory (total) .....	.....	.....	1,438
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	.....	.....	-1,438
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	-158
Mandatory:			
4090 Budget authority, gross .....	.....	.....	1,438
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	.....	158
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

The Budget proposes to eliminate the Prevention and Public Health Fund.

**PREGNANCY ASSISTANCE FUND**

This appropriation funds competitive grants to States to assist pregnant and parenting teens and women. Annual funding for this program expired at the end of FY 2019.

**SECTION 241 EVALUATION TRANSACTIONS ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 075–3902–0–1–552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Section 241 Evaluation Transactions Account (Reimbursable) .....	694	694	569
0809 Reimbursable program activities, subtotal .....	694	694	569
0900 Total new obligations, unexpired accounts (object class 25.3) .....	694	694	569
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	100	.....	.....

1701 Change in uncollected payments, Federal sources .....	594	694	569
1750 Spending auth from offsetting collections, disc (total) .....	694	694	569
1930 Total budgetary resources available .....	694	694	569

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,095	1,202	302
3010 New obligations, unexpired accounts .....	694	694	569
3020 Outlays (gross) .....	-563	-1,594	-769
3041 Recoveries of prior year unpaid obligations, expired .....	-24	.....	.....
3050 Unpaid obligations, end of year .....	1,202	302	102
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1,095	-1,202	-1,896
3070 Change in uncollected pymts, Fed sources, unexpired .....	-594	-694	-569
3071 Change in uncollected pymts, Fed sources, expired .....	487	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-1,202	-1,896	-2,465
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	-1,594
3200 Obligated balance, end of year .....	.....	-1,594	-2,363

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	694	694	569
Outlays, gross:			
4010 Outlays from new discretionary authority .....	100	694	569
4011 Outlays from discretionary balances .....	463	900	200
4020 Outlays, gross (total) .....	563	1,594	769
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-563	-694	-569
4040 Offsets against gross budget authority and outlays (total) ....	-563	-694	-569
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-594	-694	-569
4052 Offsetting collections credited to expired accounts .....	463	694	569
4060 Additional offsets against budget authority only (total) .....	-131	.....	.....
4080 Outlays, net (discretionary) .....	.....	900	200
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	900	200

The Public Health Service (PHS) Act Evaluation Transactions account supports the execution of section 241 of the PHS Act.

**HHS CLOSEOUT COSTS**

*For necessary expenses to carry out the closure of programs and activities within the Department of Health and Human Services or its agencies, in addition to amounts otherwise available, \$200,000,000, to remain available until expended: Provided, That amounts made available under this heading may be transferred to, and merged with, other appropriation accounts of the Department for the purposes specified under this heading: Provided further, That such transfer authority is in addition to any other transfer authority provided by law.*

**Program and Financing** (in millions of dollars)

Identification code 075–0154–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Closeout Costs .....	.....	.....	200
0900 Total new obligations, unexpired accounts (object class 23.1) .....	.....	.....	200
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	200
1930 Total budgetary resources available .....	.....	.....	200
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	200
3020 Outlays (gross) .....	.....	.....	-200
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	.....	.....	200
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	200
4180 Budget authority, net (total) .....	.....	.....	200

HHS CLOSEOUT COSTS—Continued  
Program and Financing—Continued

Identification code 075–0154–0–1–551	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total) .....			200

Funds expenses related to closure of programs and activities across HHS. \$200 million will be allocated across inter-agency accounts.

## PROGRAM SUPPORT CENTER

## Federal Funds

## RETIREMENT PAY AND MEDICAL BENEFITS FOR COMMISSIONED OFFICERS

*For retirement pay and medical benefits of Public Health Service Commissioned Officers as authorized by law, for payments under the Retired Serviceman's Family Protection Plan and Survivor Benefit Plan, and for medical care of dependents and retired personnel under the Dependents' Medical Care Act, such amounts as may be required during the current fiscal year.*

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

## Program and Financing (in millions of dollars)

Identification code 075–0379–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Retirement payments .....	679	722	774
0002 Survivors' benefits .....	44	46	50
0003 Medical care .....	151	100	100
0900 Total new obligations, unexpired accounts .....	874	868	924
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	874	868	924
1930 Total budgetary resources available .....	874	868	924
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	74	174	43
3010 New obligations, unexpired accounts .....	874	868	924
3011 Obligations ("upward adjustments"), expired accounts .....	13		
3020 Outlays (gross) .....	-764	-999	-921
3041 Recoveries of prior year unpaid obligations, expired .....	-23		
3050 Unpaid obligations, end of year .....	174	43	46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	74	174	43
3200 Obligated balance, end of year .....	174	43	46
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	874	868	924
Outlays, gross:			
4100 Outlays from new mandatory authority .....	744	825	878
4101 Outlays from mandatory balances .....	20	174	43
4110 Outlays, gross (total) .....	764	999	921
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1		
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts .....	1		
4160 Budget authority, net (mandatory) .....	874	868	924
4170 Outlays, net (mandatory) .....	763	999	921
4180 Budget authority, net (total) .....	874	868	924
4190 Outlays, net (total) .....	763	999	921

The number of beneficiaries using the Commissioned Corps system is estimated as follows:

## Retirement Pay, Survivor Benefits, and Medical Benefits

	2024	2025	2026
Active Duty:			
HHS (not including Ready Reserve) .....	3,869	3,782	3,234
DOJ, BOP .....	475	553	750
Homeland Security .....	667	596	630

EPA .....	38	37	40
All Other .....	399	348	424
Total Active Duty* .....	5,448	5316	5,336

## Retirees &amp; Survivors:

Retirees .....	7,515	7,678	7,928
Retiree family members and survivors .....	1,240	1,260	1,280
Total Retirement Pay .....	8,755	8,938	9,208
Total Beneficiaries (active duty, retirees, survivors) .....	14,203	14,254	14,544

\*HHS FTE level does not include 94 part-time Ready Reserve officers for 2024. The beneficiary counts are estimates based on the currently available data, and are subject to change.

This activity funds annuities of retired Public Health Service (PHS) commissioned officers and survivors of retirees, and medical benefits for active duty PHS commissioned officers, retirees, and dependents of members and retirees of the PHS Commissioned Corps.

## Object Classification (in millions of dollars)

Identification code 075–0379–0–1–551	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
13.0 Benefits for former personnel .....	723	768	824
25.6 Medical care .....	151	100	100
99.9 Total new obligations, unexpired accounts .....	874	868	924

## HHS ACCRUAL CONTRIBUTION TO THE UNIFORMED SERVICES RETIREE HEALTH CARE FUND

## Program and Financing (in millions of dollars)

Identification code 075–0170–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Medicare eligible accruals .....	36	40	42
0900 Total new obligations, unexpired accounts (object class 12.2) .....	36	40	42
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	36	40	42
1900 Budget authority (total) .....	36	40	42
1930 Total budgetary resources available .....	36	40	42
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	36	40	42
3020 Outlays (gross) .....	-36	-40	-42
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	36	40	42
Outlays, gross:			
4010 Outlays from new discretionary authority .....	36	40	42
4180 Budget authority, net (total) .....	36	40	42
4190 Outlays, net (total) .....	36	40	42

The cost of medical benefits for Medicare-eligible beneficiaries is paid from the Department of Defense Medicare-Eligible Retiree Health Care Fund (10 U.S.C., ch. 56). Beginning in 2006, permanent indefinite authority is provided for a discretionary appropriation of the annual accrual payment into this fund (P.L. No. 108–375, section 725).

## DEBT COLLECTION FUND

## Program and Financing (in millions of dollars)

Identification code 075–5745–0–2–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable program activity .....	10	10	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	11	11

Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	10	10
1701	Change in uncollected payments, Federal sources .....	2	
1750	Spending auth from offsetting collections, disc (total) .....	12	10
1930	Total budgetary resources available .....	21	21
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	11	11
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	7	8
3010	New obligations, unexpired accounts .....	10	10
3020	Outlays (gross) .....	-9	-1
3050	Unpaid obligations, end of year .....	8	17
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-5
3070	Change in uncollected pymts, Fed sources, unexpired .....	-2	
3090	Uncollected pymts, Fed sources, end of year .....	-5	-5
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	4	3
3200	Obligated balance, end of year .....	3	12
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	12	10
Outlays, gross:			
4010	Outlays from new discretionary authority .....	7	1
4011	Outlays from discretionary balances .....	2	
4020	Outlays, gross (total) .....	9	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-10	-10
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-2	
4080	Outlays, net (discretionary) .....	-1	-9
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	-1	-9

**Object Classification (in millions of dollars)**

Identification code 075-5745-0-2-551	2024 actual	2025 est.	2026 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	2	2	2
25.3 Other goods and services from Federal sources .....	2	2	2
25.7 Operation and maintenance of equipment .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	10	10	10

**Employment Summary**

Identification code 075-5745-0-2-551	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	25	25	25

**HEALTH ACTIVITIES FUNDS****Program and Financing (in millions of dollars)**

Identification code 075-9913-0-1-551	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	1	1
1930	Total budgetary resources available .....	1	1
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1	1
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....		

**HHS SERVICE AND SUPPLY FUND****Program and Financing (in millions of dollars)**

Identification code 075-9941-0-4-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801	Program Support Center .....	386	494
0802	OS activities .....	899	933
0900	Total new obligations, unexpired accounts .....	1,285	1,427
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	285	244
1021	Recoveries of prior year unpaid obligations .....	56	200
1070	Unobligated balance (total) .....	341	444
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	1,172	1,435
1701	Change in uncollected payments, Federal sources .....	16	
1750	Spending auth from offsetting collections, disc (total) .....	1,188	1,435
1930	Total budgetary resources available .....	1,529	1,879
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	244	452
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	874	901
3010	New obligations, unexpired accounts .....	1,285	1,427
3020	Outlays (gross) .....	-1,202	-1,124
3040	Recoveries of prior year unpaid obligations, unexpired .....	-56	-200
3050	Unpaid obligations, end of year .....	901	1,004
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-531	-547
3070	Change in uncollected pymts, Fed sources, unexpired .....	-16	
3090	Uncollected pymts, Fed sources, end of year .....	-547	-547
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	343	354
3200	Obligated balance, end of year .....	354	457
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	1,188	1,435
Outlays, gross:			
4010	Outlays from new discretionary authority .....	793	724
4011	Outlays from discretionary balances .....	409	400
4020	Outlays, gross (total) .....	1,202	1,124
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-1,168	-1,435
4033	Non-Federal sources .....	-4	
4040	Offsets against gross budget authority and outlays (total) ....	-1,172	-1,435
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-16	
4080	Outlays, net (discretionary) .....	30	-311
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	30	-311

The HHS Service and Supply Fund (SSF) provides a wide range of logistical and support services to components of the Department and other Federal agencies. Services are provided by the HHS Program Support Center (PSC) and other Office of the Secretary (OS) offices. The PSC includes activities such as personnel and payroll support; financial management operations and administrative services, including real property management and building operations services; supply chain management services; intake, suitability, and badging services; and the Federal Occupational Health Service. OS activities include the Service and Supply Fund Manager's Office, and services such as departmental contracts, audit resolutions, Commissioned Corps force management, Human Resources, acquisitions management, web management, claims, acquisition guidance and management, grants tracking, and information technology.

Most Commissioned Corps officers work for agencies in the Department of Health and Human Services and are reflected in the agencies' personnel summaries. However, some officers are assigned to other Federal agencies. The allocation account section in the following personnel summary shows

## HHS SERVICE AND SUPPLY FUND—Continued

officers assigned to other agencies, which are paid directly by that agency, either through an allocation account or by directly citing that agency's appropriation.

## Object Classification (in millions of dollars)

Identification code 075-9941-0-4-551	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	155	207	219
11.3 Other than full-time permanent .....	4		
11.5 Other personnel compensation .....	7	6	7
11.7 Military personnel .....	11	6	10
11.8 Special personal services payments .....	16	1	1
11.9 Total personnel compensation .....	193	220	237
12.1 Civilian personnel benefits .....	57	78	82
12.2 Military personnel benefits .....	1	3	3
21.0 Travel and transportation of persons .....	2	80	53
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	18	18	17
23.2 Rental payments to others .....		20	23
23.3 Communications, utilities, and miscellaneous charges .....	10	8	9
24.0 Printing and reproduction .....	3	2	6
25.1 Advisory and assistance services .....	22	53	58
25.2 Other services from non-Federal sources .....	361	478	515
25.3 Other goods and services from Federal sources .....	311	329	346
25.4 Operation and maintenance of facilities .....	16	16	16
25.7 Operation and maintenance of equipment .....	212	21	25
26.0 Supplies and materials .....	16	24	21
31.0 Equipment .....	60	76	83
32.0 Land and structures .....	2		
99.9 Total new obligations, unexpired accounts .....	1,285	1,427	1,495

## Employment Summary

Identification code 075-9941-0-4-551	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,208	1,466	1,489
2101 Reimbursable military average strength employment .....	68	65	72
3101 Allocation account military average strength employment .....	1,541	1,497	1,804

## Trust Funds

## MISCELLANEOUS TRUST FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 075-9971-0-7-551	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Contributions, Indian Health Facilities .....	10	3	3
1130 Contributions, N.I.H., Unconditional Gift Fund .....	22	3	3
1130 Centers for Disease Control, Gifts and Donations .....	13	26	26
1130 Contributions, N.I.H., Conditional Gift Fund .....	49	46	46
1130 Contributions to the Indian Health Service Gift Fund .....		1	1
1140 Interest, Miscellaneous Trust Funds .....	1	1	1
1199 Total current law receipts .....	95	80	80
1999 Total receipts .....	95	80	80
2000 Total: Balances and receipts .....	95	80	80
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds .....	-95	-80	-80
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 075-9971-0-7-551	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Gifts .....	73	73	73
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	214	245	252

1021 Recoveries of prior year unpaid obligations .....	8		
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	223	245	252
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	95	80	80
1930 Total budgetary resources available .....	318	325	332
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	245	252	259

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	89	86	96
3010 New obligations, unexpired accounts .....	73	73	73
3020 Outlays (gross) .....	-68	-63	-82
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8		
3050 Unpaid obligations, end of year .....	86	96	87
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	89	86	96
3200 Obligated balance, end of year .....	86	96	87

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	95	80	80
Outlays, gross:			
4100 Outlays from new mandatory authority .....	8	29	29
4101 Outlays from mandatory balances .....	60	34	53
4110 Outlays, gross (total) .....	68	63	82
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4160 Budget authority, net (mandatory) .....	95	80	80
4170 Outlays, net (mandatory) .....	67	63	82
4180 Budget authority, net (total) .....	95	80	80
4190 Outlays, net (total) .....	67	63	82

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	31	29	29
5001 Total investments, EOY: Federal securities: Par value .....	29	29	29

Gifts to the Public Health Service are for the benefit of patients and for research. Contributions are made for the construction, improvement, extension, and provision of sanitation facilities.

## Object Classification (in millions of dollars)

Identification code 075-9971-0-7-551	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2	2	2
11.3 Other than full-time permanent .....	2	2	2
11.8 Special personal services payments .....	4	4	4
11.9 Total personnel compensation .....	8	8	8
12.1 Civilian personnel benefits .....	2	2	2
21.0 Travel and transportation of persons .....	3	3	3
25.1 Advisory and assistance services .....	8	8	8
25.2 Other services from non-Federal sources .....	20	20	20
25.3 Other goods and services from Federal sources .....	2	2	2
25.5 Research and development contracts .....	1	1	1
25.6 Medical care .....	1	1	1
26.0 Supplies and materials .....	8	8	8
31.0 Equipment .....	3	3	3
41.0 Grants, subsidies, and contributions .....	17	17	17
99.9 Total new obligations, unexpired accounts .....	73	73	73

## Employment Summary

Identification code 075-9971-0-7-551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	43	43	43
1101 Direct military average strength employment .....	2	2	2

**OFFICE OF THE INSPECTOR GENERAL****Federal Funds****OFFICE OF INSPECTOR GENERAL**

*For expenses necessary for the Office of Inspector General, including the hire of passenger motor vehicles for investigations, in carrying out the provisions of the Inspector General Act of 1978, \$87,000,000: Provided, That of such amount, necessary sums shall be available for providing protective services to the Secretary and investigating non-payment of child support cases for which non-payment is a Federal offense under 18 U.S.C. 228: Provided further, That of the amount appropriated under this heading, necessary sums shall be available for carrying out activities authorized under section 3022 of the PHS Act (42 U.S.C. 300jj-52).*

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

**Program and Financing** (in millions of dollars)

Identification code 075-0128-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Inspector General (Direct) .....	107	87	87
0101 Office of Inspector General HCFAC Trust Fund .....	284	244	250
0102 Office of Inspector General HCFAC Discretionary .....	109	109	109
0191 Direct program activities, subtotal .....	393	353	359
0799 Total direct obligations .....	500	440	446
0802 Office of Inspector General (Direct Reimbursable) .....	12	21	21
0899 Total reimbursable obligations .....	12	21	21
0900 Total new obligations, unexpired accounts .....	512	461	467
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	56	36	51
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	13		
1011 Unobligated balance transfer from other acct [075-9915] ....	6	7	7
1021 Recoveries of prior year unpaid obligations .....	15		
1070 Unobligated balance (total) .....	77	43	58
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	87	87	87
1121 Appropriations transferred from other acct [075-9911] ....	2	2	
1121 Appropriations transferred from other acct [075-9915] ....	5	5	
1121 Appropriations transferred from other acct [075-0391] ....	4		
1160 Appropriation, discretionary (total) .....	98	94	87
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [075-0391] .....		4	4
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	122	127	106
1701 Change in uncollected payments, Federal sources .....	9		
1723 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1		
1750 Spending auth from offsetting collections, disc (total) .....	130	127	106
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	327	244	250
1801 Change in uncollected payments, Federal sources .....	-84		
1802 Offsetting collections (previously unavailable) .....	1	1	1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total) .....	243	244	250
1900 Budget authority (total) .....	471	469	447
1930 Total budgetary resources available .....	548	512	505
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	36	51	38
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	105	115	53
3010 New obligations, unexpired accounts .....	512	461	467
3011 Obligations ("upward adjustments"), expired accounts .....	2	1	1
3020 Outlays (gross) .....	-485	-524	-453
3040 Recoveries of prior year unpaid obligations, unexpired .....	-15		
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	115	53	68
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-142	-58	-58
3070 Change in uncollected pymts, Fed sources, unexpired .....	75		
3071 Change in uncollected pymts, Fed sources, expired .....	9		

3090	Uncollected pymts, Fed sources, end of year .....	-58	-58	-58
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-37	57	-5
3200	Obligated balance, end of year .....	57	-5	10

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	228	225	197
Outlays, gross:				
4010	Outlays from new discretionary authority .....	189	206	179
4011	Outlays from discretionary balances .....	35	32	25
4020	Outlays, gross (total) .....	224	238	204
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-122	-127	-106
4033	Non-Federal sources .....	-9	-9	-9
4040	Offsets against gross budget authority and outlays (total) ....	-131	-136	-115
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-9		
4052	Offsetting collections credited to expired accounts .....	9	9	9
4060	Additional offsets against budget authority only (total) .....		9	9
4070	Budget authority, net (discretionary) .....	97	98	91
4080	Outlays, net (discretionary) .....	93	102	89
Mandatory:				
4090	Budget authority, gross .....	243	244	250
Outlays, gross:				
4100	Outlays from new mandatory authority .....	198	222	228
4101	Outlays from mandatory balances .....	63	64	21
4110	Outlays, gross (total) .....	261	286	249
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-327	-244	-250
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	84		
4170	Outlays, net (mandatory) .....	-66	42	-1
4180	Budget authority, net (total) .....	97	98	91
4190	Outlays, net (total) .....	27	144	88

**Memorandum (non-add) entries:**

5090	Unexpired unavailable balance, SOY: Offsetting collections .....	1	2	2
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	2	2	2

The mission of the Office of Inspector General (OIG) is to protect the integrity of the U.S. Department of Health and Human Services (HHS) programs and the health and welfare of the people they serve. As established by the Inspector General Act of 1978, OIG is an independent and objective organization that fights fraud, waste, and abuse and promotes efficiency, economy, and effectiveness in HHS programs and operations. OIG works to ensure that Federal dollars are used appropriately and that HHS programs well serve the people that use them. OIG fulfills its mission through a broad range of audits, evaluations, investigations, and enforcement and compliance activities. In addition to discretionary appropriations, OIG receives funds through the Health Care Fraud and Abuse Control (HCFAC) account created by the Health Insurance Portability and Accountability Act of 1996.

**Object Classification** (in millions of dollars)

Identification code 075-0128-0-1-551	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	44	49	51
11.1 Full-time permanent (HCFAC) .....	147	157	161
11.3 Other than full-time permanent .....	8	1	1
11.3 Other than full-time permanent (HCFAC) .....	4	5	5
11.5 Other personnel compensation .....	1	2	2
11.5 Other personnel compensation (HCFAC) .....	29	7	7
11.9 Total personnel compensation .....	233	221	227
12.1 Civilian personnel benefits .....	22	22	22
12.1 Civilian personnel benefits (HCFAC) .....	76	76	72
21.0 Travel and transportation of persons .....	2	2	2
21.0 Travel and transportation of persons (HCFAC) .....	7	5	5
22.0 Transportation of things .....	1	1	1
22.0 Transportation of things (HCFAC) .....	3	3	3
23.1 Rental payments to GSA .....	2	3	3
23.1 Rental payments to GSA (HCFAC) .....	19	15	15
23.3 Communications, utilities, and miscellaneous charges .....	2	1	1
23.3 Communications, utilities, and miscellaneous charges HCFAC) .....	1	3	3

OFFICE OF INSPECTOR GENERAL—Continued  
Object Classification—Continued

Identification code 075–0128–0–1–551	2024 actual	2025 est.	2026 est.
25.2 Other services from non-Federal sources .....	4	5	3
25.2 Other services from non-Federal sources (HCFAC) .....	37	25	28
25.3 Other goods and services from Federal sources .....	12	6	6
25.3 Other goods and services from Federal sources (HCFAC) .....	32	19	21
25.4 Operation and maintenance of facilities .....	3	3	3
25.6 Medical care .....	1	1	1
25.7 Operation and maintenance of equipment .....	9	5	5
25.7 Operation and maintenance of equipment (HCFAC) .....	27	16	17
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	6	7	7
99.0 Direct obligations .....	500	440	446
99.0 Reimbursable obligations .....	12	21	21
99.9 Total new obligations, unexpired accounts .....	512	461	467

## Employment Summary

Identification code 075–0128–0–1–551	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,551	1,505	1,468
1101 Direct military average strength employment .....	1	1	1
2001 Reimbursable civilian full-time equivalent employment .....	8	10	10

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
075–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	410	410	410
075–267403 Consumer Operated and Oriented Plan Direct Loan Program, Downward Reestimate of Subsidies .....	87	2	.....
075–310700 Federal Share of Child Support Collections .....	451	442	433
075–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	554	.....	.....
General Fund Offsetting receipts from the public .....	1,502	854	843
Intragovernmental payments:			
075–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	-23	.....	.....
General Fund Intragovernmental payments .....	-23	.....	.....

## GENERAL PROVISIONS

SEC. 201. Funds appropriated in this title shall be available for not to exceed \$50,000 for official reception and representation expenses when specifically approved by the Secretary.

SEC. 202. None of the funds appropriated in this title shall be used to pay the salary of an individual, through a grant or other extramural mechanism, at a rate in excess of Executive Level II: Provided, That this section shall not apply to the Head Start program: Provided further, That none of the funds appropriated in this title shall be used to prevent the NIH from paying up to 100 percent of the salary of an individual at this rate.

SEC. 203. Notwithstanding section 241(a) of the PHS Act, such portion as the Secretary shall determine, but not more than 2.5 percent, of any amounts appropriated for programs authorized under such Act shall be made available for the evaluation (directly, or by grants or contracts) and the implementation and effectiveness of programs funded in this title.

(TRANSFER OF FUNDS)

SEC. 204. Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated for the current fiscal year for HHS in this Act may be transferred between appropriations, but no such appropriation shall be increased by more than 3 percent by any such transfer: Provided, That the transfer authority granted by this section shall not be used to create any new program or to fund any project or activity for which no funds are provided in this Act: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer: Provided further, That for purposes of CDC, this

section shall be applied by substituting "2 percent" for "1 percent" and "5 percent" for "3 percent".

SEC. 205. In lieu of the timeframe specified in section 338E(c)(2) of the PHS Act, terminations described in such section may occur up to 60 days after the effective date of a contract awarded in fiscal year 2026 under section 338B of such Act, or at any time if the individual who has been awarded such contract has not received funds due under the contract.

SEC. 206. None of the funds appropriated by this Act (including funds appropriated to any trust fund) may be used to carry out the Medicare Advantage program if the Secretary denies participation in such program to an otherwise eligible entity (including a Provider Sponsored Organization) because the entity informs the Secretary that it will not provide, pay for, provide coverage of, or provide referrals for abortions: Provided, That the Secretary shall make appropriate prospective adjustments to the capitation payment to such an entity (based on an actuarially sound estimate of the expected costs of providing the service to such entity's enrollees): Provided further, That nothing in this section shall be construed to change the Medicare program's coverage for such services and a Medicare Advantage organization described in this section shall be responsible for informing enrollees where to obtain information about all Medicare covered services.

SEC. 207. None of the funds made available in this title may be used, in whole or in part, to advocate or promote gun control.

SEC. 208. In order for HHS to carry out international health activities abroad during fiscal year 2026:

(1) The Secretary may exercise authority equivalent to that available to the Secretary of State in section 2(c) of the State Department Basic Authorities Act of 1956. The Secretary shall consult with the Secretary of State and relevant Chief of Mission to ensure that the authority provided in this section is exercised in a manner consistent with section 207 of the Foreign Service Act of 1980 and other applicable statutes administered by the Department of State.

(2) The Secretary is authorized to provide such funds by advance or reimbursement to the Secretary of State as may be necessary to pay the costs of acquisition, lease, alteration, renovation, and management of facilities outside of the United States for the use of HHS. The Department of State shall cooperate fully with the Secretary to ensure that HHS has secure, safe, functional facilities that comply with applicable regulation governing location, setback, and other facilities requirements and serve the purposes established by this Act. The Secretary is authorized, in consultation with the Secretary of State, through grant or cooperative agreement, to make available to public or nonprofit private institutions or agencies in participating foreign countries, funds to acquire, lease, alter, or renovate facilities in those countries as necessary to conduct programs of assistance for international health activities abroad.

(3) The Secretary is authorized to provide to personnel appointed or assigned by the Secretary to serve abroad, allowances and benefits similar to those provided under chapter 9 of title I of the Foreign Service Act of 1980, and 22 U.S.C. 4081 through 4086 and subject to such regulations prescribed by the Secretary. The Secretary is further authorized to provide locality-based comparability payments (stated as a percentage) up to the amount of the locality-based comparability payment (stated as a percentage) that would be payable to such personnel under section 5304 of title 5, United States Code if such personnel's official duty station were in the District of Columbia. Leaves of absence for personnel under this subsection shall be on the same basis as that provided under subchapter I of chapter 63 of title 5, United States Code, or section 903 of the Foreign Service Act of 1980, to individuals serving in the Foreign Service.

(TRANSFER OF FUNDS)

SEC. 209. The Director of the NIH, jointly with the Director of the Office of AIDS Research, may transfer up to 3 percent among institutes and centers from the total amounts identified by these two Directors as funding for research pertaining to the human immunodeficiency virus: Provided, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.

(TRANSFER OF FUNDS)

SEC. 210. Of the amounts made available in this Act for NIH, the amount for research related to the human immunodeficiency virus, as jointly determined by the Director of NIH and the Director of the Office of AIDS Research, shall be made available to the "Office of AIDS Research" account. The Director of the Office of AIDS Research shall transfer from such account amounts necessary to carry out section 2353(d)(3) of the PHS Act.

SEC. 211. (a) AUTHORITY.—Notwithstanding any other provision of law, the Director of NIH ("Director") may use funds authorized under section 402(b)(12) of the PHS Act to enter into transactions (other than contracts, cooperative agreements, or grants) to carry out research identified pursuant to or research and activities described in such section 402(b)(12).



(b) **PEER REVIEW.**—In entering into transactions under subsection (a), the Director may utilize such peer review procedures (including consultation with appropriate scientific experts) as the Director determines to be appropriate to obtain assessments of scientific and technical merit. Such procedures shall apply to such transactions in lieu of the peer review and advisory council review procedures that would otherwise be required under sections 301(a)(3), 405(b)(1)(B), 405(b)(2), 406(a)(3)(A), 492, and 494 of the PHS Act.

SEC. 212. Not to exceed \$100,000,000 of funds appropriated by this Act to the institutes and centers of the National Institutes of Health may be used for alteration, repair, or improvement of facilities, as necessary for the proper and efficient conduct of the activities authorized herein, at not to exceed \$5,000,000 per project.

SEC. 213. (a) The Biomedical Advanced Research and Development Authority ("BARDA") may enter into a contract, for more than one but no more than 10 program years, for purchase of research services or of security countermeasures, as that term is defined in section 319F-2(c)(1)(B) of the PHS Act (42 U.S.C. 247d-6b(c)(1)(B)), if—

(1) funds are available and obligated—

(A) for the full period of the contract or for the first fiscal year in which the contract is in effect; and

(B) for the estimated costs associated with a necessary termination of the contract; and

(2) the Secretary determines that a multi-year contract will serve the best interests of the Federal Government by encouraging full and open competition or promoting economy in administration, performance, and operation of BARDA's programs.

(b) A contract entered into under this section—

(1) shall include a termination clause as described by subsection (c) of section 3903 of title 41, United States Code; and

(2) shall be subject to the congressional notice requirement stated in subsection (d) of such section.

SEC. 214. None of the funds made available by this Act from the Federal Hospital Insurance Trust Fund or the Federal Supplemental Medical Insurance Trust Fund, or transferred from other accounts funded by this Act to the "Centers for Medicare & Medicaid Services—Program Management" account, may be used for payments under section 1342(b)(1) of Public Law 111-148 (relating to risk corridors).

SEC. 215. Effective during the period beginning on November 1, 2015 and ending January 1, 2026, any provision of law that refers (including through cross-reference to another provision of law) to the current recommendations of the United States Preventive Services Task Force with respect to breast cancer screening, mammography, and prevention shall be administered by the Secretary involved as if—

(1) such reference to such current recommendations were a reference to the recommendations of such Task Force with respect to breast cancer screening, mammography, and prevention last issued before 2009; and

(2) such recommendations last issued before 2009 applied to any screening mammography modality under section 1861(jj) of the Social Security Act (42 U.S.C. 1395x(jj)).

SEC. 224. Funds appropriated in this Act that are available for salaries and expenses of employees of the Department of Health and Human Services shall also be available to pay travel and related expenses of such an employee or of a member of his or her family, when such employee is assigned to duty, in the United States or in a U.S. territory, during a period and in a location that are the subject of a determination of a public health emergency under section 319 of the Public Health Service Act and such travel is necessary to obtain medical care for an illness, injury, or medical condition that cannot be adequately addressed in that location at that time. For purposes of this section, the term "U.S. territory" means Guam, the Commonwealth of Puerto Rico, the Northern Mariana Islands, the Virgin Islands, American Samoa, or the Trust Territory of the Pacific Islands.

SEC. 225. The Department of Health and Human Services may accept donations from the private sector, nongovernmental organizations, and other groups independent of the Federal Government for the care of unaccompanied alien children (as defined in section 462(g)(2) of the Homeland Security Act of 2002 (6 U.S.C. 279(g)(2))) in the care of the Office of Refugee Resettlement of the Administration for Children and Families, including medical goods and services, which may include early childhood developmental screenings, school supplies, toys, clothing, and any other items and services intended to promote the wellbeing of such children.

SEC. 226. In addition to the existing Congressional notification for formal site assessments of potential influx facilities, the Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 15 days before operationalizing an unlicensed facility, and shall (1) specify whether the facility is hard-sided or soft-sided, and (2) provide analysis that indicates that, in the absence of the influx facility, the likely outcome is that unaccompanied alien children will remain in the custody of the Department of Homeland Security for longer than 72 hours or that unaccompanied alien children will be otherwise placed in danger.

Within 60 days of bringing such a facility online, and monthly thereafter, the Secretary shall provide to the Committees on Appropriations of the House of Representatives and the Senate a report detailing the total number of children in care at the facility, the average length of stay and average length of care of children at the facility, and, for any child that has been at the facility for more than 60 days, their length of stay and reason for delay in release.

SEC. 227. None of the funds made available in this Act may be used to prevent a United States Senator or Member of the House of Representatives from entering, for the purpose of conducting oversight, any facility in the United States used for the purpose of maintaining custody of, or otherwise housing, unaccompanied alien children (as defined in section 462(g)(2) of the Homeland Security Act of 2002 (6 U.S.C. 279(g)(2))), provided that such Senator or Member has coordinated the oversight visit with the Office of Refugee Resettlement not less than two business days in advance to ensure that such visit would not interfere with the operations (including child welfare and child safety operations) of such facility.

SEC. 228. Funds appropriated in this Act that are available for salaries and expenses of employees of the Centers for Disease Control and Prevention shall also be available for the primary and secondary schooling of eligible dependents of personnel stationed in a U.S. territory as defined in section 229 of this Act at costs not in excess of those paid for or reimbursed by the Department of Defense.

SEC. 229. During fiscal year 2026, none of the amounts made available by this Act may be used to finalize or implement the Safety Standard for Recreational Off-Highway Vehicles published by the Consumer Product Safety Commission in the Federal Register on November 19, 2014 (79 Fed. Reg. 68964) until after—

(a) the National Academy of Sciences, in consultation with the National Highway Traffic Safety Administration and the Department of Defense, completes a study to determine—

(1) the technical validity of the lateral stability and vehicle handling requirements proposed by such standard for purposes of reducing the risk of Recreational Off-Highway Vehicle (referred to in this section as "ROV") rollovers in the off-road environment, including the repeatability and reproducibility of testing for compliance with such requirements;

(2) the number of ROV rollovers that would be prevented if the proposed requirements were adopted;

(3) whether there is a technical basis for the proposal to provide information on a point-of-sale hangtag about a ROV's rollover resistance on a progressive scale; and

(4) the effect on the utility of ROVs used by the United States military if the proposed requirements were adopted; and

(b) a report containing the results of the study completed under paragraph (1) is delivered to—

(1) the Committee on Commerce, Science, and Transportation of the Senate;

(2) the Committee on Energy and Commerce of the House of Representatives;

(3) the Committee on Appropriations of the Senate; and

(4) the Committee on Appropriations of the House of Representatives.

SEC. 230. None of the amounts made available by this Act may be used to promulgate, implement, administer, or enforce any regulation issued by the Assistant Secretary for Consumer Product Safety to ban gas stoves as a class of products.

SEC. 231. Section 207(f) of the Public Health Service Act (42 U.S.C. 209(f)) is amended by striking the second sentence and inserting the following: "Such consultants may be appointed without regard to the civil service laws and, notwithstanding any other provision of law, may be paid basic pay in an amount not to exceed the per diem rate equivalent to the maximum rate payable for senior-level positions under section 5376 of title 5, United States Code."

(CANCELLATION)

SEC. 232. Of the unobligated balances in the "Nonrecurring Expenses Fund" established in section 223 of division G of Public Law 110-161, \$750,000,000 are hereby permanently cancelled not later than September 30, 2026.

SEC. 233. Any assessment or user fee charged pursuant to section 1311(d)(5)(A) of the Patient Protection and Affordable Care Act and credited to the "Centers for Medicare and Medicaid Services—Program Management" account shall be available for any other Federal administrative expenses the Secretary incurs for activities related to the Exchange program, in addition to any other purposes authorized by law, and shall remain available until expended for the purposes described in this section.

SEC. 234. Notwithstanding the last proviso in paragraph (1) under the heading "Office of the Secretary—Public Health and Social Services Emergency Fund" in title II of division B of Public Law 117-159, amounts made available for fiscal year 2026 under such heading for the purposes described in such paragraph (1) shall be transferred to "Administration for a Healthy America—Health Workforce".

SEC. 235. Section 4002 of Public Law 111–148, as amended (42 U.S.C. 300u–11), is repealed.

### GENERAL PROVISIONS—THIS TITLE

【SEC. 2801. Not later than 45 days after the date of enactment of this Act, the agencies receiving funds appropriated by this title in this Act shall provide a detailed

operating plan of anticipated uses of funds made available in this title in this Act by State and territory, and by program, project, and activity, to the Committees on Appropriations of the House of Representatives and the Senate: *Provided*, That no such funds shall be obligated before the operating plans are provided to such Committees: *Provided further*, That such plans shall be updated, including obligations to date and anticipated use of funds made available in this title in this Act, and submitted to such Committees quarterly until all such funds expire.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## DEPARTMENT OF HOMELAND SECURITY

The Department of Homeland Security's (DHS) mission is to safeguard the American people, our homeland, and our values with honor and integrity. Threats to our safety and security are constantly evolving and require continuous risk assessments and adaptive strategies to effectively address them. The men and women at DHS demonstrate agility and dedication to our mission by protecting our Nation from threats by land, sea, air, and cyber.

### OFFICE OF THE SECRETARY AND EXECUTIVE MANAGEMENT

#### Federal Funds

#### OPERATIONS AND SUPPORT

*For necessary expenses of the Office of the Secretary and for executive management for operations and support, \$325,367,000, of which \$26,050,000 shall remain available until September 30, 2027: Provided, That not to exceed \$30,000 shall be for official reception and representation expenses.*

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

#### Program and Financing (in millions of dollars)

Identification code 070–0100–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0011 Operations and Engagement .....	94	90	16
0012 Strategy, Policy, and Plans .....	88	86	127
0013 Management and Oversight .....	176	188	181
0100 Subtotal, Direct Programs .....	358	364	324
0799 Total direct obligations .....	358	364	324
0882 CAS - OSEM O&S Reimbursable program activity .....	25	52	22
0889 Reimbursable program activities, subtotal .....	25	52	22
0900 Total new obligations, unexpired accounts .....	383	416	346
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	22	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	1	1	.....
1070 Unobligated balance (total) .....	23	23	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - CAS OSEM .....	364	364	325
1120 Appropriations transferred to other acct [070–0112] .....	-1	.....	.....
1120 Appropriations transferred to other acct [070–0540] .....	-5	.....	.....
1131 Unobligated balance of appropriations permanently reduced .....	-2	-1	.....
1160 Appropriation, discretionary (total) .....	356	363	325
Spending authority from offsetting collections, discretionary:			
1700 Collected - CAS - OSEM O&S .....	20	4	21
1701 Change in uncollected payments, Federal sources .....	7	26	.....
1750 Spending auth from offsetting collections, disc (total) .....	27	30	21
1900 Budget authority (total) .....	383	393	346
1930 Total budgetary resources available .....	406	416	346
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	22	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	192	200	296
3010 New obligations, unexpired accounts .....	383	416	346
3011 Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020 Outlays (gross) .....	-370	-320	-417
3041 Recoveries of prior year unpaid obligations, expired .....	-7	.....	.....
3050 Unpaid obligations, end of year .....	200	296	225
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-8	-34
3070 Change in uncollected pymts, Fed sources, unexpired .....	-7	-26	.....
3071 Change in uncollected pymts, Fed sources, expired .....	5	.....	.....

3090	Uncollected pymts, Fed sources, end of year .....	-8	-34	-34
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	186	192	262
3200	Obligated balance, end of year .....	192	262	191
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	383	393	346
Outlays, gross:				
4010	Outlays from new discretionary authority .....	240	220	194
4011	Outlays from discretionary balances .....	130	100	223
4020	Outlays, gross (total) .....	370	320	417
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-24	-4	-21
4033	Non-Federal sources .....	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total) ....	-25	-4	-21
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-7	-26	.....
4052	Offsetting collections credited to expired accounts .....	5	.....	.....
4060	Additional offsets against budget authority only (total) .....	-2	-26	.....
4070	Budget authority, net (discretionary) .....	356	363	325
4080	Outlays, net (discretionary) .....	345	316	396
4180	Budget authority, net (total) .....	356	363	325
4190	Outlays, net (total) .....	345	316	396

The Office of the Secretary and Executive Management directs and leads management of the Department and provides policy guidance to operating bureaus within the organization; plans and executes departmental strategies to accomplish agency objectives and provides central leadership to the Department. Offices supported by resources from this appropriation include: the Office of the Secretary; the Office of Strategy, Policy, and Plans; the Office of Public Affairs; the Office of Legislative Affairs; the Office of the General Counsel; the Office of Health Security; the Privacy Office; and the Office of Partnership and Engagement. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office including the National Biosurveillance Integration Center (NBIC).

The Operations and Support appropriation funds support the costs incurred for the day-to-day operation and maintenance of the organization, including, but not limited to, salaries, services, supplies, utilities, travel, training, and transportation, as well as minor procurement, construction, and improvement projects.

#### Object Classification (in millions of dollars)

Identification code 070–0100–0–1–751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	135	135	118
11.3 Other than full-time permanent .....	11	8	5
11.5 Other personnel compensation .....	5	10	9
11.8 Special personal services payments .....	.....	1	7
11.9 Total personnel compensation .....	151	154	139
12.1 Civilian personnel benefits .....	52	44	37
13.0 Benefits for former personnel .....	.....	8	6
21.0 Travel and transportation of persons .....	7	8	4
22.0 Transportation of things .....	.....	1	.....
25.1 Advisory and assistance services .....	55	89	90
25.2 Other services from non-Federal sources .....	60	24	29
25.3 Other goods and services from Federal sources .....	10	36	15
25.7 Operation and maintenance of equipment .....	19	.....	2
26.0 Supplies and materials .....	1	.....	1
31.0 Equipment .....	3	.....	1
99.0 Direct obligations .....	358	364	324
99.0 Reimbursable obligations .....	25	52	22
99.9 Total new obligations, unexpired accounts .....	383	416	346

#### Employment Summary

Identification code 070–0100–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	982	866	786

OPERATIONS AND SUPPORT—Continued  
Employment Summary—Continued

Identification code 070–0100–0–1–751	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	54	60	64

## PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

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

## Program and Financing (in millions of dollars)

Identification code 070–1913–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	11	8	.....
0900 Total new obligations, unexpired accounts (object class 25.2) .....	11	8	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8	8	.....
1930 Total budgetary resources available .....	12	9	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	8	8
3010 New obligations, unexpired accounts .....	11	8	.....
3020 Outlays (gross) .....	-7	-8	-5
3050 Unpaid obligations, end of year .....	8	8	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	8	8
3200 Obligated balance, end of year .....	8	8	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8	8	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	7	8	5
4180 Budget authority, net (total) .....	8	8	.....
4190 Outlays, net (total) .....	7	8	5

The Office of the Secretary and Executive Management Directorate's Procurement, Construction, and Improvements (PC&I) appropriation provides the support necessary for the planning, operational development/future buildouts, engineering and purchase of assets prior to sustainment. Information technology included in the PC&I account provides useful software and hardware in an operational environment, including non-tangible assets.

## FEDERAL ASSISTANCE

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

## Program and Financing (in millions of dollars)

Identification code 070–0416–0–1–751	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	33	33	.....
1120 Appropriations transferred to other acct [070–0413] .....	-33	-33	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

## Trust Funds

## GIFTS AND DONATIONS

## Program and Financing (in millions of dollars)

Identification code 070–8244–0–7–453	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	10	.....	.....
0900 Total new obligations, unexpired accounts (object class 26.0) .....	10	.....	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1021 Recoveries of prior year unpaid obligations .....	10	.....	.....
1070 Unobligated balance (total) .....	13	3	3
1930 Total budgetary resources available .....	13	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	.....	.....
3010 New obligations, unexpired accounts .....	10	.....	.....
3020 Outlays (gross) .....	-10	.....	.....
3040 Recoveries of prior year unpaid obligations, unexpired .....	-10	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	10	.....	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	10	.....	.....

The Gifts and Donations account represents contributions to the Department from outside sources to facilitate the work of the Department.

## MANAGEMENT DIRECTORATE

## Federal Funds

## OPERATIONS AND SUPPORT

*For necessary expenses of the Management Directorate for operations and support, \$1,801,928,000: Provided, That not to exceed \$2,000 shall be for official reception and representation expenses.*

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

## Program and Financing (in millions of dollars)

Identification code 070–0112–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0012 CAS - Immediate Office of the Under Secretary of Management .....	6	7	7
0013 CAS - Office of the Chief Readiness Support Officer .....	232	233	235
0014 CAS - Office of the Chief Human Capital Officer .....	160	148	156
0015 CAS - Office of the Chief Security Officer .....	203	202	214
0016 CAS - Chief Procurement Officer .....	98	96	108
0017 CAS - Office of the Chief Financial Officer .....	120	121	124
0018 CAS - Office of the Chief Information Officer .....	691	627	642
0019 CAS - Office of Biometric Identity Management .....	268	270	294
0020 CAS - Office of Program Accountability and Risk Management .....	18	18	22
0799 Total direct obligations .....	1,796	1,722	1,802
0801 USM/CFO Reimbursable program activity .....	121	183	217
0802 CIO Reimbursable program activity .....	137	208	201
0899 Total reimbursable obligations .....	258	391	418
0900 Total new obligations, unexpired accounts .....	2,054	2,113	2,220
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	212	183	215
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	17	.....	.....
1011 Unobligated balance transfer from other acct [047–0616] .....	42	.....	.....
1011 Unobligated balance transfer from other acct [070–0530] .....	2	.....	.....

1011	Unobligated balance transfer from other acct [070-0300] .....	1	.....	.....
1011	Unobligated balance transfer from other acct [070-0400] .....	1	.....	.....
1011	Unobligated balance transfer from other acct [070-0406] .....	2	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts .....	1	1	.....
1021	Recoveries of prior year unpaid obligations .....	2	.....	.....
1070	Unobligated balance (total) .....	263	184	215
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	1,722	1,722	1,802
1121	Appropriations transferred from other acct [070-0100] .....	1	.....	.....
1131	Unobligated balance of appropriations permanently reduced .....	-5	-1	.....
1160	Appropriation, discretionary (total) .....	1,718	1,721	1,802
Appropriations, mandatory:				
1221	Appropriations transferred from other acct [011-5512] .....	.....	32	.....
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	93	4	4
1701	Change in uncollected payments, Federal sources .....	165	387	437
1750	Spending auth from offsetting collections, disc (total) .....	258	391	441
1900	Budget authority (total) .....	1,976	2,144	2,243
1930	Total budgetary resources available .....	2,239	2,328	2,458
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-2	.....	.....
1941	Unexpired unobligated balance, end of year .....	183	215	238
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,234	1,159	1,289
3010	New obligations, unexpired accounts .....	2,054	2,113	2,220
3011	Obligations ("upward adjustments"), expired accounts .....	4	.....	.....
3020	Outlays (gross) .....	-2,086	-1,983	-2,397
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-45	.....	.....
3050	Unpaid obligations, end of year .....	1,159	1,289	1,112
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-207	-202	-609
3070	Change in uncollected pymts, Fed sources, unexpired .....	-165	-387	-437
3071	Change in uncollected pymts, Fed sources, expired .....	170	-20	-20
3090	Uncollected pymts, Fed sources, end of year .....	-202	-609	-1,066
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,027	957	680
3200	Obligated balance, end of year .....	957	680	46
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	1,976	2,112	2,243
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,219	1,431	1,510
4011	Outlays from discretionary balances .....	852	536	877
4020	Outlays, gross (total) .....	2,071	1,967	2,387
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-254	-4	-4
4033	Non-Federal sources .....	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total) .....	-255	-4	-4
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-165	-387	-437
4052	Offsetting collections credited to expired accounts .....	162	.....	.....
4060	Additional offsets against budget authority only (total) .....	-3	-387	-437
4070	Budget authority, net (discretionary) .....	1,718	1,721	1,802
4080	Outlays, net (discretionary) .....	1,816	1,963	2,383
Mandatory:				
4090	Budget authority, gross .....	.....	32	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	16	.....
4101	Outlays from mandatory balances .....	15	.....	10
4110	Outlays, gross (total) .....	15	16	10
4180	Budget authority, net (total) .....	1,718	1,753	1,802
4190	Outlays, net (total) .....	1,831	1,979	2,393

The Management Directorate provides enterprise leadership and management and business administration services, as well as biometric and identity management services. These can include financial management, acquisition oversight, workforce management, physical and personnel security requirements, administrative supplies and services, non-programmatic information technology, day-to-day management of headquarters-related property and

assets, daily communication costs, and other general day-to-day management and administration. The Management Directorate includes the following offices: Immediate Office of the Under Secretary for Management; Office of the Chief Readiness Support Officer; Office of the Chief Human Capital Officer; Office of the Chief Procurement Officer; Office of the Chief Financial Officer; Office of the Chief Information Officer; Office of the Chief Security Officer; Office of Biometric Identity Management, and the Office of Program Accountability and Risk Management.

#### Object Classification (in millions of dollars)

Identification code 070-0112-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	322	376	358
11.3 Other than full-time permanent .....	19	3	3
11.5 Other personnel compensation .....	9	10	10
11.9 Total personnel compensation .....	350	389	371
12.1 Civilian personnel benefits .....	119	137	130
13.0 Benefits for former personnel .....	.....	.....	1
21.0 Travel and transportation of persons .....	4	4	3
23.1 Rental payments to GSA .....	94	115	115
23.3 Communications, utilities, and miscellaneous charges .....	.....	6	6
25.1 Advisory and assistance services .....	539	383	388
25.2 Other services from non-Federal sources .....	74	132	167
25.3 Other goods and services from Federal sources .....	225	345	387
25.4 Operation and maintenance of facilities .....	6	21	26
25.5 Research and development contracts .....	.....	52	80
25.7 Operation and maintenance of equipment .....	268	111	102
26.0 Supplies and materials .....	9	4	4
31.0 Equipment .....	107	22	21
42.0 Insurance claims and indemnities .....	1	1	1
99.0 Direct obligations .....	1,796	1,722	1,802
99.0 Reimbursable obligations .....	258	391	418
99.9 Total new obligations, unexpired accounts .....	2,054	2,113	2,220

#### Employment Summary

Identification code 070-0112-0-1-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,300	2,485	2,399
2001 Reimbursable civilian full-time equivalent employment .....	20	63	16

#### PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

*For necessary expenses of the Management Directorate for procurement, construction, and improvements, \$162,182,000, to remain available until September 30, 2028.*

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

#### Program and Financing (in millions of dollars)

Identification code 070-0406-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CAS - Construction and Facility Improvements .....	499	167	.....
0002 CAS - Mission Support Assets and Infrastructure .....	32	11	11
0003 CAS - Mission Support Assets and Infrastructure - CUAS .....	4	.....	.....
0004 CAS - Mission Support Assets and Infrastructure - FSM .....	100	53	108
0005 CAS - Mission Support Assets and Infrastructure - HRIT .....	9	6	3
0008 OBIM - HART .....	.....	23	40
0799 Total direct obligations .....	644	260	162
0900 Total new obligations, unexpired accounts .....	644	260	162

#### Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	924	579	579
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	924	.....	.....
1010 Unobligated balance transfer to other accts [070-0112] .....	-2	.....	.....
1021 Recoveries of prior year unpaid obligations .....	41	.....	.....
1070 Unobligated balance (total) .....	963	579	579
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	260	260	162

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued  
Program and Financing—Continued

Identification code 070-0406-0-1-751	2024 actual	2025 est.	2026 est.
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1701 Change in uncollected payments, Federal sources .....	-1		
1900 Budget authority (total) .....	260	260	162
1930 Total budgetary resources available .....	1,223	839	741
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	579	579	579
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	715	1,182	1,115
3010 New obligations, unexpired accounts .....	644	260	162
3020 Outlays (gross) .....	-135	-327	-560
3040 Recoveries of prior year unpaid obligations, unexpired .....	-41		
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	1,182	1,115	717
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-15	-14	-14
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-14	-14	-14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	700	1,168	1,101
3200 Obligated balance, end of year .....	1,168	1,101	703
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	260	260	162
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	55	27
4011 Outlays from discretionary balances .....	125		78
4020 Outlays, gross (total) .....	135	55	105
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-1		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	260	260	162
4080 Outlays, net (discretionary) .....	134	55	105
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....		272	455
4180 Budget authority, net (total) .....	260	260	162
4190 Outlays, net (total) .....	134	327	560

The Management Directorate's Procurement, Construction, and Improvements (PC&I) appropriation provides the support necessary for the planning, operational development, engineering, and purchase of one or more assets prior to sustainment. Information technology included in the PC&I account provides useful software and hardware in an operational environment, including non-tangible assets. The PC&I account also covers construction and facilities improvements, including the National Capital Region Consolidation project, necessary for the planning, operational development, and engineering prior to sustainment.

## Object Classification (in millions of dollars)

Identification code 070-0406-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	130	6	3
25.2 Other services from non-Federal sources .....	29	68	92
25.3 Other goods and services from Federal sources .....	89	180	67
25.4 Operation and maintenance of facilities .....	393		
31.0 Equipment .....	3		
32.0 Land and structures .....		6	
99.0 Direct obligations .....	644	260	162

99.9	Total new obligations, unexpired accounts .....	644	260	162
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## FEDERAL PROTECTIVE SERVICE

*The revenues and collections of security fees credited to this account shall be available until expended for necessary expenses related to the protection of federally owned and leased buildings and for the operations of the Federal Protective Service.*

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

## Program and Financing (in millions of dollars)

Identification code 070-0542-0-1-804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0802 CAS - FPS Operations .....	495	474	481
0803 CAS - Countermeasures .....	1,443	1,730	1,545
0900 Total new obligations, unexpired accounts .....	1,938	2,204	2,026
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	832	987	918
1021 Recoveries of prior year unpaid obligations .....	54	32	32
1033 Recoveries of prior year paid obligations .....	1	2	2
1070 Unobligated balance (total) .....	887	1,021	952
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2,013	2,069	2,069
1701 Change in uncollected payments, Federal sources .....	25	32	32
1750 Spending auth from offsetting collections, disc (total) .....	2,038	2,101	2,101
1930 Total budgetary resources available .....	2,925	3,122	3,053
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	987	918	1,027
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	797	833	1,239
3010 New obligations, unexpired accounts .....	1,938	2,204	2,026
3020 Outlays (gross) .....	-1,848	-1,766	-2,086
3040 Recoveries of prior year unpaid obligations, unexpired .....	-54	-32	-32
3050 Unpaid obligations, end of year .....	833	1,239	1,147
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-557	-582	-614
3070 Change in uncollected pymts, Fed sources, unexpired .....	-25	-32	-32
3090 Uncollected pymts, Fed sources, end of year .....	-582	-614	-646
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	240	251	625
3200 Obligated balance, end of year .....	251	625	501
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,038	2,101	2,101
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,399	1,366	1,366
4011 Outlays from discretionary balances .....	449	400	720
4020 Outlays, gross (total) .....	1,848	1,766	2,086
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2,013	-2,069	-2,069
4033 Non-Federal sources .....	-1	-2	-2
4040 Offsets against gross budget authority and outlays (total) ....	-2,014	-2,071	-2,071
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-25	-32	-32
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1	2	2
4060 Additional offsets against budget authority only (total) .....	-24	-30	-30
4080 Outlays, net (discretionary) .....	-166	-305	15
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-166	-305	15

The Federal Protective Service (FPS) protects Federal facilities and those who occupy them by conducting law enforcement and protective security services, and leveraging access to the intelligence and information resources of Federal, State, local, tribal, territorial, and private sector partners. FPS conducts Facility Security Assessments and recommends appropriate

countermeasures, ensures stakeholder threat awareness training, and oversees a large contract for a Protective Security Officer workforce. These services provide a comprehensive risk-based approach to facility protection that allows FPS to prioritize its operations to prevent, detect, assess, respond to, and disrupt criminal and other incidents that endanger the Federal community.

**Object Classification** (in millions of dollars)

Identification code 070-0542-0-1-804		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	137	151	156
11.3	Other than full-time permanent .....	4	1	.....
11.5	Other personnel compensation .....	15	26	27
11.9	Total personnel compensation .....	156	178	183
12.1	Civilian personnel benefits .....	61	56	57
21.0	Travel and transportation of persons .....	15	19	19
22.0	Transportation of things .....	17	13	13
23.1	Rental payments to GSA .....	38	34	25
23.3	Communications, utilities, and miscellaneous charges .....	22	15	14
25.1	Advisory and assistance services .....	52	54	41
25.2	Other services from non-Federal sources .....	1,508	1,676	1,524
25.3	Other goods and services from Federal sources .....	28	74	67
25.4	Operation and maintenance of facilities .....	.....	1	1
25.7	Operation and maintenance of equipment .....	11	49	49
25.8	Subsistence and support of persons .....	2	1	1
26.0	Supplies and materials .....	4	5	5
31.0	Equipment .....	22	24	22
32.0	Land and structures .....	.....	4	4
42.0	Insurance claims and indemnities .....	2	1	1
99.9	Total new obligations, unexpired accounts .....	1,938	2,204	2,026

**Employment Summary**

Identification code 070-0542-0-1-804		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment .....	1,547	1,550	1,558

## OFFICE OF BIOMETRIC IDENTITY MANAGEMENT

**Program and Financing** (in millions of dollars)

Identification code 070-0521-0-1-751		2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1	1	1
1930	Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2	1	.....
3020	Outlays (gross) .....	-1	-1	.....
3050	Unpaid obligations, end of year .....	1	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2	1	.....
3200	Obligated balance, end of year .....	1	.....	.....
<b>Budget authority and outlays, net:</b>				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances .....	1	1	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	1	1	.....

The Office of Biometric Identity Management (OBIM) provides DHS enterprise biometric identification services to help Federal, State, and local government partners identify people accurately to determine if they pose a risk to the United States. This program supplies the technology for collecting and storing biometric data. The program shares information, provides analysis, updates biometric and terrorist watch lists, and ensures the integrity of the data. OBIM is the lead DHS identity management service provider

and works to ensure that the Homeland is safe, secure, and resilient. OBIM serves as a single authoritative biometric service provider, with cross-cutting responsibilities to serve DHS Components and other mission partners, such as the Department of Justice, the Department of State, and the Department of Defense; State, local, and tribal law enforcement; the Intelligence Community; and foreign government partners.

## WORKING CAPITAL FUND

**Program and Financing** (in millions of dollars)

Identification code 070-4640-0-4-751		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0801	Working Capital Fund (Reimbursable) .....	1	.....	.....
0900	Total new obligations, unexpired accounts (object class 25.3) .....	1	.....	.....
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	55	3	3
1021	Recoveries of prior year unpaid obligations .....	19	.....	.....
1033	Recoveries of prior year paid obligations .....	1	.....	.....
1070	Unobligated balance (total) .....	75	3	3
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	1	.....	.....
1701	Change in uncollected payments, Federal sources .....	-72	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	-71	.....	.....
1930	Total budgetary resources available .....	4	3	3
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	19	.....	.....
3010	New obligations, unexpired accounts .....	1	.....	.....
3020	Outlays (gross) .....	-1	.....	.....
3040	Recoveries of prior year unpaid obligations, unexpired .....	-19	.....	.....
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-72	.....	.....
3070	Change in uncollected pymts, Fed sources, unexpired .....	72	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-53	.....	.....
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	-71	.....	.....
Outlays, gross:				
4011	Outlays from discretionary balances .....	1	.....	.....
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1	.....	.....
4033	Non-Federal sources .....	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total) ....	-2	.....	.....
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	72	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4060	Additional offsets against budget authority only (total) .....	73	.....	.....
4080	Outlays, net (discretionary) .....	-1	.....	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	-1	.....	.....

## DEPARTMENT OF HOMELAND SECURITY NONRECURRING EXPENSES FUND

**Program and Financing** (in millions of dollars)

Identification code 070-1914-0-1-751		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Direct program activity .....	47	.....	.....
0900	Total new obligations, unexpired accounts (object class 25.3) .....	47	.....	.....

## DEPARTMENT OF HOMELAND SECURITY NONRECURRING EXPENSES FUND—Continued

## Program and Financing—Continued

Identification code 070–1914–0–1–751	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	134	1
1012 Unobligated balance transfers between expired and unexpired accounts .....	177		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	182	134	1
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-1	-133	
1930 Total budgetary resources available .....	181	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	134	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13	54	24
3010 New obligations, unexpired accounts .....	47		
3020 Outlays (gross) .....	-5	-30	-24
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	54	24	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13	54	24
3200 Obligated balance, end of year .....	54	24	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-1	-133	
Outlays, gross:			
4011 Outlays from discretionary balances .....	5	30	24
4180 Budget authority, net (total) .....	-1	-133	
4190 Outlays, net (total) .....	5	30	24

The Nonrecurring Expenses Fund is a no-year account that receives transfers of expired unobligated balances from discretionary accounts prior to cancellation. The Fund is used for information technology system modernization and facilities infrastructure improvements necessary for the operation of the Department.

## ANALYSIS AND OPERATIONS

## Federal Funds

## OPERATIONS AND SUPPORT

For necessary expenses of the Office of Intelligence and Analysis and the Office of Homeland Security Situational Awareness for operations and support, \$387,637,000, of which \$121,274,000 shall remain available until September 30, 2027: Provided, That not to exceed \$3,825 shall be for official reception and representation expenses and not to exceed \$2,000,000 is available for facility needs associated with secure space at fusion centers, including improvements to buildings.

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

## Program and Financing (in millions of dollars)

Identification code 070–0115–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Analysis and Operations .....	344	344	388
0801 Analysis and Operations (Reimbursable) .....	24	41	41
0900 Total new obligations, unexpired accounts .....	368	385	429
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	10	11
1012 Unobligated balance transfers between expired and unexpired accounts .....	1	1	
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	11	11	11

## Budget authority:

Appropriations, discretionary:			
1100 Appropriation .....	345	345	388
1121 Appropriations transferred from other acct [070–0861] ....	1		
1131 Unobligated balance of appropriations permanently reduced .....	-1	-1	
1160 Appropriation, discretionary (total) .....	345	344	388
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	4	41	41
1701 Change in uncollected payments, Federal sources .....	20		
1750 Spending auth from offsetting collections, disc (total) .....	24	41	41
1900 Budget authority (total) .....	369	385	429
1930 Total budgetary resources available .....	380	396	440
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	10	11	11

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	171	167	272
3010 New obligations, unexpired accounts .....	368	385	429
3011 Obligations ("upward adjustments"), expired accounts .....	3		
3020 Outlays (gross) .....	-363	-280	-408
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3041 Recoveries of prior year unpaid obligations, expired .....	-10		
3050 Unpaid obligations, end of year .....	167	272	293
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-38	-38	-38
3070 Change in uncollected pymts, Fed sources, unexpired .....	-20		
3071 Change in uncollected pymts, Fed sources, expired .....	20		
3090 Uncollected pymts, Fed sources, end of year .....	-38	-38	-38
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	133	129	234
3200 Obligated balance, end of year .....	129	234	255

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	369	385	429
Outlays, gross:			
4010 Outlays from new discretionary authority .....	247	191	214
4011 Outlays from discretionary balances .....	116	89	194
4020 Outlays, gross (total) .....	363	280	408
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-23	-41	-41
4033 Non-Federal sources .....	-2		
4040 Offsets against gross budget authority and outlays (total) ....	-25	-41	-41
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-20		
4052 Offsetting collections credited to expired accounts .....	21		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	345	344	388
4080 Outlays, net (discretionary) .....	338	239	367
4180 Budget authority, net (total) .....	345	344	388
4190 Outlays, net (total) .....	338	239	367

Analysis and Operations (A&O) provides resources supporting the Office of Intelligence and Analysis (I&A) and the Office of Homeland Security Situational Awareness (OSA). This funding includes both National Intelligence Program (NIP) and non-NIP resources. Even though these two offices are different and distinct in their missions, they work closely together and collaborate with other departmental component agencies and related Federal agencies, as well as State, local, tribal, foreign, and private-sector partners, to improve intelligence analysis, information sharing, incident management support, and situational awareness. I&A's mission is to equip the Homeland Security Enterprise (HSE) with the timely intelligence and information it needs to keep the homeland safe, secure, and resilient. I&A is the interface between the Intelligence Community (IC) and Federal, State, local, and private sector homeland security partners, providing strategic analyses, warning, and actionable intelligence, ensuring departmental leadership, components, law enforcement, and IC partners have the tools they need to confront and disrupt terrorist threats. I&A's unique mission within the IC blends national intelligence with Department of Homeland Security (DHS) component and other stakeholder source data, providing



homeland security-centric analysis. The Under Secretary for Intelligence and Analysis (I&A) leads is the Department's Chief Intelligence Officer responsible for overseeing the DHS Intelligence Enterprise. The Under Secretary is also responsible for implementing the National Strategy on Information Sharing across the Department.

The mission of OSA is to provide information sharing, situational awareness, and a common operating picture, to the HSE and the full spectrum of incident management efforts (i.e., prevention, protection, response, and recovery). OSA supports the DHS mission by maintaining 24/7 operation of the National Operations Center (NOC), enabling multi-agency fusion of law enforcement, national intelligence, emergency response, and private sector real time reporting, and by partnering with other DHS Components and Federal, State, local, tribal, territorial (FSLTT), foreign, private sector, and international partners. To augment NOC Watch capabilities, OSA sections also focus on enhancing our partnerships and collaboration via engagements, establishing two-way information flows, and automating information, and creating augmented reporting to provide additional operational context and broaden understanding about non-incident, homeland security priority topics.

#### Object Classification (in millions of dollars)

Identification code 070-0115-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	127	136	150
11.5 Other personnel compensation .....	7	3	5
11.8 Special personal services payments .....	4	4	4
11.9 Total personnel compensation .....	138	143	159
12.1 Civilian personnel benefits .....	48	46	50
21.0 Travel and transportation of persons .....	3	4	4
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	133	104	110
25.3 Other goods and services from Federal sources .....	4	12	29
25.7 Operation and maintenance of equipment .....	16	27	28
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....		6	6
99.0 Direct obligations .....	344	344	388
99.0 Reimbursable obligations .....	24	41	41
99.9 Total new obligations, unexpired accounts .....	368	385	429

#### Employment Summary

Identification code 070-0115-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	913	1,019	963
2001 Reimbursable civilian full-time equivalent employment .....	11	11	11

## OFFICE OF THE INSPECTOR GENERAL

### Federal Funds

#### OPERATIONS AND SUPPORT

*For necessary expenses of the Office of Inspector General for operations and support, \$234,058,000: Provided, That not to exceed \$300,000 may be used for certain confidential operational expenses, including the payment of informants, to be expended at the direction of the Inspector General.*

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

#### Program and Financing (in millions of dollars)

Identification code 070-0200-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 CAS - Mission Support .....	237	237	248
0801 Operating Expenses (Reimbursable) .....	13	18	19
0900 Total new obligations, unexpired accounts .....	250	255	267
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	36	26	17

1001 Discretionary unobligated balance brought fwd, Oct 1 .....	34		
1012 Unobligated balance transfers between expired and unexpired accounts .....	1		
1070 Unobligated balance (total) .....	37	26	17
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	220	220	234
1121 Appropriations transferred from other acct [070-0702] ....	2	4	
1121 Appropriations transferred from other acct [070-1912] ....		1	
1160 Appropriation, discretionary (total) .....	222	225	234
<b>Advance appropriations, discretionary:</b>			
1173 Advance appropriations transferred from other accounts [070-0413] .....	1		
1173 Advance appropriations transferred from other accounts [070-4236] .....	2	2	2
1173 Advance appropriations transferred from other accounts [070-0702] .....	1	1	1
1180 Advanced appropriation, discretionary (total) .....	4	3	3
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	13	18	19
1900 Budget authority (total) .....	239	246	256
1930 Total budgetary resources available .....	276	272	273
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	26	17	6

#### Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	60	53	65
3010 New obligations, unexpired accounts .....	250	255	267
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-250	-243	-258
3041 Recoveries of prior year unpaid obligations, expired .....	-8		
3050 Unpaid obligations, end of year .....	53	65	74
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-7	-7	-7
3090 Uncollected pymts, Fed sources, end of year .....	-7	-7	-7
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	53	46	58
3200 Obligated balance, end of year .....	46	58	67

#### Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	239	246	256
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	198	198	210
4011 Outlays from discretionary balances .....	52	45	48
4020 Outlays, gross (total) .....	250	243	258
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
Federal sources .....	-13	-18	-19
4030 Offsets against gross budget authority and outlays (total) ....	-13	-18	-19
4180 Budget authority, net (total) .....	226	228	237
4190 Outlays, net (total) .....	237	225	239

The Operations and Support appropriation provides the funds necessary for the operations, mission support, and associated management and administration costs for the Office of Inspector General (OIG). The OIG conducts and supervises audits, inspections, and investigations relating to the programs and operations of the Department; promotes economy, efficiency, and effectiveness; and prevents and detects fraud, waste, and abuse in the Department's programs and operations.

#### Object Classification (in millions of dollars)

Identification code 070-0200-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	108	115	119
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	8	7	7
11.9 Total personnel compensation .....	118	124	128
12.1 Civilian personnel benefits .....	49	51	52
21.0 Travel and transportation of persons .....	2	3	4
23.1 Rental payments to GSA .....	12	12	12
23.3 Communications, utilities, and miscellaneous charges .....	5	3	3
25.1 Advisory and assistance services .....	34	25	26
25.2 Other services from non-Federal sources .....	1	2	2
25.3 Other goods and services from Federal sources .....	6	7	7

## OPERATIONS AND SUPPORT—Continued

## Object Classification—Continued

Identification code 070–0200–0–1–751		2024 actual	2025 est.	2026 est.
25.6	Medical care .....	1	1	.....
25.7	Operation and maintenance of equipment .....	5	5	6
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	3	3	7
99.0	Direct obligations .....	237	237	248
99.0	Reimbursable obligations .....	13	18	19
99.9	Total new obligations, unexpired accounts .....	250	255	267

## Employment Summary

Identification code 070–0200–0–1–751		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	703	736	736

## ADMINISTRATIVE PROVISIONS

SEC. 101. (a) The Secretary of Homeland Security shall submit a report not later than October 15, 2026, to the Inspector General of the Department of Homeland Security listing all grants and contracts awarded by any means other than full and open competition during fiscal years 2025 or 2026.

(b) The Inspector General shall review the report required by subsection (a) to assess departmental compliance with applicable laws and regulations and report the results of that review to the Committees on Appropriations of the House of Representatives and the Senate not later than February 15, 2027.

SEC. 102. Not later than 30 days after the last day of each month, the Chief Financial Officer of the Department of Homeland Security shall submit to the Committees on Appropriations of the House of Representatives and the Senate a monthly budget and staffing report that includes total obligations of the Department for that month and for the fiscal year at the appropriation and program, project, and activity levels, by the source year of the appropriation.

SEC. 103. (a) The Secretary of Homeland Security, in consultation with the Secretary of the Treasury, shall notify the Committees on Appropriations of the House of Representatives and the Senate of any proposed transfers of funds available under section 9705(g)(4)(B) of title 31, United States Code, from the Department of the Treasury Forfeiture Fund to any agency within the Department of Homeland Security.

(b) None of the funds identified for such a transfer may be obligated until the Committees on Appropriations of the House of Representatives and the Senate are notified of the proposed transfer.

SEC. 104. All official costs associated with the use of Government aircraft by Department of Homeland Security personnel to support official travel of the Secretary and the Deputy Secretary shall be paid from amounts made available for the Office of the Secretary.

SEC. 105. (a) The Under Secretary for Management shall brief the Committees on Appropriations of the House of Representatives and the Senate not later than 45 days after the end of each fiscal quarter on all Level 1 and Level 2 acquisition programs on the Master Acquisition Oversight list between Acquisition Decision Event and Full Operational Capability, including programs that have been removed from such list during the preceding quarter.

(b) For each such program, the briefing described in subsection (a) shall include—

(1) a description of the purpose of the program, including the capabilities being acquired and the component(s) sponsoring the acquisition;

(2) the total number of units, as appropriate, to be acquired annually until procurement is complete under the current acquisition program baseline;

(3) the Acquisition Review Board status, including—

(A) the current acquisition phase by increment, as applicable;

(B) the date of the most recent review; and

(C) whether the program has been paused or is in breach status;

(4) a comparison between the initial Department-approved acquisition program baseline cost, schedule, and performance thresholds and objectives and the program's current such thresholds and objectives, if applicable;

(5) the lifecycle cost estimate, adjusted for comparison to the Future Years Homeland Security Program, including—

(A) the confidence level for the estimate;

(B) the fiscal years included in the estimate;

(C) a breakout of the estimate for the prior five years, the current year, and the budget year;

(D) a breakout of the estimate by appropriation account or other funding source; and

(E) a description of and rationale for any changes to the estimate as compared to the previously approved baseline, as applicable, and during the prior fiscal year;

(6) a summary of the findings of any independent verification and validation of the items to be acquired or an explanation for why no such verification and validation has been performed;

(7) a table displaying the obligation of all program funds by prior fiscal year, the estimated obligation of funds for the current fiscal year, and an estimate for the planned carryover of funds into the subsequent fiscal year;

(8) a listing of prime contractors and major subcontractors; and

(9) narrative descriptions of risks to cost, schedule, or performance that could result in a program breach if not successfully mitigated.

(c) The Under Secretary for Management shall submit each approved Acquisition Decision Memorandum for programs described in this section to the Committees on Appropriations of the House of Representatives and the Senate not later than five business days after the date of approval of such memorandum by the Under Secretary for Management or the designee of the Under Secretary.

## U.S. CUSTOMS AND BORDER PROTECTION

## Federal Funds

## OPERATIONS AND SUPPORT

For necessary expenses of U.S. Customs and Border Protection for operations and support, including the transportation of unaccompanied alien minors; the provision of air and marine support to Federal, State, local, and international agencies in the enforcement or administration of laws enforced by the Department of Homeland Security; at the discretion of the Secretary of Homeland Security, the provision of such support to Federal, State, and local agencies in other law enforcement and emergency humanitarian efforts; the purchase and lease of up to 7,500 (6,500 for replacement only) police-type vehicles; the purchase, maintenance, or operation of marine vessels, aircraft, and unmanned aerial systems; and contracting with individuals for personal services abroad; \$18,158,588,000; of which \$3,274,000 shall be derived from the Harbor Maintenance Trust Fund for administrative expenses related to the collection of the Harbor Maintenance Fee pursuant to section 9505(c)(3) of the Internal Revenue Code of 1986 (26 U.S.C. 9505(c)(3)) and notwithstanding section 1511(e)(1) of the Homeland Security Act of 2002 (6 U.S.C. 551(e)(1)); of which \$500,000,000 shall be available until September 30, 2027; and of which such sums as become available in the Customs User Fee Account, except sums subject to section 13031(f)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(f)(3)), shall be derived from that account: Provided, That not to exceed \$34,425 shall be for official reception and representation expenses: Provided further, That not to exceed \$150,000 shall be available for payment for rental space in connection with preclearance operations: Provided further, That not to exceed \$2,000,000 shall be for awards of compensation to informants, to be accounted for solely under the certificate of the Secretary of Homeland Security.

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–0530–0–1–751		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	1,057	1,065	1,568
	Receipts:			
	Current law:			
1120	Immigration User Fee .....	1,009	1,106	1,213
1120	Land Border Inspection Fee .....	78	86	92
1120	Fines and Penalties, Immigration Enforcement Account .....	1	1	1
1120	Customs Conveyance, Passenger, and Other Fees .....	363	367	369
1120	Customs Conveyance, Passenger, and Other Fees .....	131	119	127
1120	Customs Conveyance, Passenger, and Other Fees .....	742	814	871
1120	US Customs User Fees Account, Merchandise Processing .....	113	119	127
1120	US Customs User Fees Account, Merchandise Processing .....	3,168	3,503	3,727
1120	Customs Fees, Inflation Adjustment .....		331	379
1120	Customs Fees, Inflation Adjustment .....		73	88
1130	Fees, Customs and Border Protection Services at User Fee Facilities .....	24	22	23
1140	Payments to Donor Ports Via USACE Operations and Maintenance Acct, Harbor Maintenance Fee Collection .....		4	4
1199	Total current law receipts .....	5,629	6,545	7,021

1230	Proposed: Fees, Customs and Border Protection Services at User Fee Facilities .....			7
1999	Total receipts .....	5,629	6,545	7,028
2000	Total: Balances and receipts .....	6,686	7,610	8,596
	Appropriations:			
	Current law:			
2101	Operations and Support .....	-174	-118	-135
2101	Operations and Support .....	-26	-22	-22
2101	Operations and Support .....	-3,281	-3,503	-3,732
2101	Operations and Support .....	-266	-367	-369
2101	Operations and Support .....	-78	-86	-92
2101	Operations and Support .....	-834	-914	-1,002
2101	Operations and Support .....	-544	-564	-602
2101	Operations and Support .....	-104	-86	-88
2101	Operations and Support .....	-322	-389	-421
2101	Operations and Support .....	-1	-1	-1
2103	Operations and Support .....	-9	-10	-10
2103	Operations and Support .....	-81	-89	-97
2132	Operations and Support .....	10	10	8
2132	Operations and Support .....	89	97	104
2199	Total current law appropriations .....	-5,621	-6,042	-6,459
2201	Proposed: Operations and Support .....			-7
2999	Total appropriations .....	-5,621	-6,042	-6,466
5099	Balance, end of year .....	1,065	1,568	2,130

**Program and Financing** (in millions of dollars)

Identification code	070–0530–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0004	CAS - Mission Support .....	2,440	2,436	2,512
0005	CAS - Border Security Operations .....	7,861	8,278	7,474
0006	CAS - Trade and Travel Operations .....	8,407	5,837	6,328
0007	CAS - Integrated Operations .....	1,766	1,796	1,878
0799	Total direct obligations .....	20,474	18,347	18,192
0801	Reimbursable activity .....	2,790	3,054	3,290
0900	Total new obligations, unexpired accounts .....	23,264	21,401	21,482
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	805	825	3,315
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	447	426	
1010	Unobligated balance transfer to other accts [070–0112] .....	-2		
1011	Unobligated balance transfer from other acct [012–5161] .....	312		
1012	Unobligated balance transfers between expired and unexpired accounts .....	19		
1021	Recoveries of prior year unpaid obligations .....	124	49	21
1033	Recoveries of prior year paid obligations .....	1	7	4
1070	Unobligated balance (total) .....	1,259	881	3,340
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	15,143	14,921	14,424
1101	Appropriation (Small Airports) .....	26	22	22
1101	Appropriation (COBRA - MPF) .....	3,281	3,503	3,732
1101	Appropriation (COBRA - FTA) .....	266	367	369
1101	Appropriation (Harbor Maintenance Fee) .....	3	3	3
1120	Appropriations transferred to other acct [070–0413] .....	-650	-650	
1131	Unobligated balance of appropriations permanently reduced .....	-7		
1160	Appropriation, discretionary (total) .....	18,062	18,166	18,550
Appropriations, mandatory:				
1201	Appropriation (Land Border) .....	78	86	92
1201	Appropriation (IUF) .....	834	914	1,002
1201	Appropriation (COBRA) .....	544	564	602
1201	Appropriation (COBRA - ECCF) .....	104	86	88
1201	Appropriation (COBRA - FAST Act) .....	322	389	421
1201	Appropriation (Immigration Enforcement Fines) .....	1	1	1
1201	Appropriation (USPS 4020) .....		3	3
1203	Appropriation (previously unavailable)(special or trust) ....	81	89	97
1221	Appropriations transferred from other acct [012–5161] ....	360	712	784
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-89	-97	-104
1235	Appropriations precluded from obligation (special or trust) .....	-322	-389	-421
1260	Appropriations, mandatory (total) .....	1,913	2,358	2,565
1700	Spending authority from offsetting collections, discretionary: Collected .....	2,675	2,895	2,896

1701	Change in uncollected payments, Federal sources .....	174	411	411
1750	Spending auth from offsetting collections, disc (total) .....	2,849	3,306	3,307
	Spending authority from offsetting collections, mandatory:			
1801	Change in uncollected payments, Federal sources .....	4		
1811	Spending authority from offsetting collections transferred from other accounts [018–4020] .....	3	5	5
1850	Spending auth from offsetting collections, mand (total) .....	7	5	5
1900	Budget authority (total) .....	22,831	23,835	24,427
1930	Total budgetary resources available .....	24,090	24,716	27,767
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-1		
1941	Unexpired unobligated balance, end of year .....	825	3,315	6,285
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	5,087	4,490	1,974
3010	New obligations, unexpired accounts .....	23,264	21,401	21,482
3011	Obligations ("upward adjustments"), expired accounts .....	90		1,315
3020	Outlays (gross) .....	-23,490	-23,763	-24,657
3040	Recoveries of prior year unpaid obligations, unexpired .....	-124	-49	-21
3041	Recoveries of prior year unpaid obligations, expired .....	-337	-105	-50
3050	Unpaid obligations, end of year .....	4,490	1,974	43
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-470	-581	-952
3070	Change in uncollected pymts, Fed sources, unexpired .....	-178	-411	-411
3071	Change in uncollected pymts, Fed sources, expired .....	67	40	25
3090	Uncollected pymts, Fed sources, end of year .....	-581	-952	-1,338
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	4,617	3,909	1,022
3200	Obligated balance, end of year .....	3,909	1,022	-1,295

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	20,911	21,472	21,857
Outlays, gross:				
4010	Outlays from new discretionary authority .....	17,468	17,369	17,613
4011	Outlays from discretionary balances .....	3,797	3,871	4,104
4020	Outlays, gross (total) .....	21,265	21,240	21,717
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-2,651	-2,845	-2,910
4033	Non-Federal sources .....	-133	-162	-117
4040	Offsets against gross budget authority and outlays (total) ....	-2,784	-3,007	-3,027
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-174	-411	-411
4052	Offsetting collections credited to expired accounts .....	109	109	127
4053	Recoveries of prior year paid obligations, unexpired accounts .....		3	4
4060	Additional offsets against budget authority only (total) .....	-65	-299	-280
4070	Budget authority, net (discretionary) .....	18,062	18,166	18,550
4080	Outlays, net (discretionary) .....	18,481	18,233	18,690
Mandatory:				
4090	Budget authority, gross .....	1,920	2,363	2,570
Outlays, gross:				
4100	Outlays from new mandatory authority .....	1,582	2,129	2,317
4101	Outlays from mandatory balances .....	643	394	623
4110	Outlays, gross (total) .....	2,225	2,523	2,940
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-1	-4	
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-4		
4143	Recoveries of prior year paid obligations, unexpired accounts .....	1	4	
4150	Additional offsets against budget authority only (total) .....	-3	4	
4160	Budget authority, net (mandatory) .....	1,916	2,363	2,570
4170	Outlays, net (mandatory) .....	2,224	2,519	2,940
4180	Budget authority, net (total) .....	19,978	20,529	21,120
4190	Outlays, net (total) .....	20,705	20,752	21,630

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	19,978	20,529	21,120
Outlays .....	20,705	20,752	21,630
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			7

OPERATIONS AND SUPPORT—Continued  
Summary of Budget Authority and Outlays—Continued

	2024 actual	2025 est.	2026 est.
Outlays .....			7
<b>Total:</b>			
Budget Authority .....	19,978	20,529	21,127
Outlays .....	20,705	20,752	21,637

U.S. Customs and Border Protection (CBP) works to secure America's borders, while facilitating legitimate trade and travel. CBP is responsible for inspecting travelers at the land, sea, and air ports-of-entry (POEs) for immigration, customs, and agriculture compliance, as well as interdicting illegal entrants between the POEs. CBP enforces the laws regarding admission of foreign-born persons into the United States; identifies and apprehends aliens; and ensures that all goods and persons entering and exiting the United States do so legally. Over 67,000 highly trained CBP employees ensure that the agency performs its mission with vigilance, integrity, and professionalism.

The Operations and Support appropriation funds necessary operations, mission support, and associated management and administrative costs. Major programs include:

**Border Security Operations.**—This program funds activities designed to protect the Nation through the coordinated use of Border Patrol Agents, technology, and air and marine forces to detect, interdict, and prevent acts of terrorism and the unlawful movement of people, illegal drugs, and other contraband toward or across the borders of the United States. These activities contribute to securing America's Southwest, Northern, and Coastal borders. Through the coordinated use of operational capabilities and assets of the U.S. Border Patrol and Air and Marine Operations, CBP prevents terrorism and terrorist weapons, illegal aliens, smugglers, narcotics, and other contraband from moving across the borders of the United States.

**Trade and Travel Operations.**—This program funds the mitigation of terrorist threats and the prevention of contraband from entering the U.S. while facilitating the legal flow of people and trade. CBP achieves this mission by deploying CBP officers to the POEs and by using a combination of technology, intelligence, risk information, targeting, and international cooperation to screen inbound international cargo and travelers and, in targeted border areas, to screen departing export cargo. Additional attention to outbound travel along areas of the Southwest border helps prevent the exit of money and weapons for illegal purposes. CBP has extended a zone of security beyond the United States' physical borders through bilateral cooperation with other nations, private-sector partnerships, expanded targeting, and advance scrutiny of information on people and products coming into the U.S.

**Integrated Operations.**—This program captures the activities to establish the foundation for an integrated, all-hazards planning framework helping to mitigate routine emergencies, catastrophic events and interruptions of border security operations both at and between the ports of entry. Activities funded in the program operate at the national level and are not limited to a specific geographical area. Integrated Operations include funding for command and control, coordination, occupational health and safety, and information and situational awareness for multiple CBP mission programs.

**Mission Support.**—This program captures activities that are standardized across the Department of Homeland Security that provide enterprise leadership, management, and/or business administration services and describes the capabilities and activities that support the day-to-day management and back office functions enabling both CBP and the Department to operate efficiently and effectively. Key capabilities include conducting agency planning and performance management; managing finances; managing the agency workforce to include recruiting, hiring, screening, equipping, and training new employees; providing physical and personnel security; acquiring goods and services; managing information technology; managing agency property and assets; managing agency communications; managing legal affairs; and providing general management and administration.

This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

**Object Classification** (in millions of dollars)

Identification code 070-0530-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	6,901	6,245	6,418
11.3 Other than full-time permanent .....	5	5	11
11.5 Other personnel compensation .....	1,649	1,492	1,534
11.8 Special personal services payments .....	41	37	
11.9 Total personnel compensation .....	8,596	7,779	7,963
12.1 Civilian personnel benefits .....	4,507	4,079	3,763
13.0 Benefits for former personnel .....	1	1	
21.0 Travel and transportation of persons .....	211	191	211
22.0 Transportation of things .....	23	21	34
23.1 Rental payments to GSA .....	625	566	685
23.2 Rental payments to others .....	41	37	57
23.3 Communications, utilities, and miscellaneous charges .....	147	133	140
24.0 Printing and reproduction .....	6	5	6
25.1 Advisory and assistance services .....	74	67	114
25.2 Other services from non-Federal sources .....	2,287	2,068	3,481
25.3 Other goods and services from Federal sources .....	356	232	82
25.4 Operation and maintenance of facilities .....	386	259	329
25.6 Medical care .....	328	297	244
25.7 Operation and maintenance of equipment .....	371	336	182
25.8 Subsistence and support of persons .....	1,552	1,404	
26.0 Supplies and materials .....	379	343	275
31.0 Equipment .....	528	478	607
32.0 Land and structures .....	34	31	16
42.0 Insurance claims and indemnities .....	6	5	3
44.0 Refunds .....	14	13	
91.0 Unvouchered .....	2	2	
99.0 Direct obligations .....	20,474	18,347	18,192
99.0 Reimbursable obligations .....	2,790	3,054	3,290
99.9 Total new obligations, unexpired accounts .....	23,264	21,401	21,482

**Employment Summary**

Identification code 070-0530-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	52,412	54,036	55,487
2001 Reimbursable civilian full-time equivalent employment .....	10,408	11,838	11,895

OPERATIONS AND SUPPORT

(Legislative proposal, not subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 070-0530-2-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable activity .....			7
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (Small Airports) .....			7
1900 Budget authority (total) .....			7
1930 Total budgetary resources available .....			7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			7
3020 Outlays (gross) .....			-7
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			7
Outlays, gross:			
4010 Outlays from new discretionary authority .....			7
4180 Budget authority, net (total) .....			7
4190 Outlays, net (total) .....			7

The Budget proposes providing CBP with the authority to recover all costs associated with providing immigration and agriculture services at User Fee Facilities. CBP is charged with enabling legitimate trade and travel through the enforcement of laws and regulations spanning customs,

immigration, border security, and agricultural protection at hundreds of locations across the country. Current legislation authorizes charging a fee for customs services provided at User Fee Facilities; however, there is an increased need for CBP to recoup the costs of immigration and agriculture services that can be clearly segregated from the customs services provided at User Fee Facilities.

**Object Classification** (in millions of dollars)

Identification code 070–0530–2–1–751	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
23.3 Communications, utilities, and miscellaneous charges .....			3
25.2 Other services from non-Federal sources .....			2
31.0 Equipment .....			2
99.0 Reimbursable obligations .....			7
99.9 Total new obligations, unexpired accounts .....			7

**BORDER SECURITY FENCING, INFRASTRUCTURE, AND TECHNOLOGY****Program and Financing** (in millions of dollars)

Identification code 070–0533–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Development and Deployment .....	7	1	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	6	6
1021 Recoveries of prior year unpaid obligations .....		1	
1070 Unobligated balance (total) .....	15	7	6
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-2		
1930 Total budgetary resources available .....	13	7	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	6	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13	16	
3010 New obligations, unexpired accounts .....	7	1	
3020 Outlays (gross) .....	-4	-16	
3040 Recoveries of prior year unpaid obligations, unexpired .....		-1	
3050 Unpaid obligations, end of year .....	16		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13	16	
3200 Obligated balance, end of year .....	16		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-2		
Outlays, gross:			
4011 Outlays from discretionary balances .....	4	16	
4180 Budget authority, net (total) .....	-2		
4190 Outlays, net (total) .....	4	16	

**Object Classification** (in millions of dollars)

Identification code 070–0533–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	3	1	
25.3 Other goods and services from Federal sources .....	4		
99.9 Total new obligations, unexpired accounts .....	7	1	

**AUTOMATION MODERNIZATION, CUSTOMS AND BORDER PROTECTION****Program and Financing** (in millions of dollars)

Identification code 070–0531–0–1–751	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		2	2
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2		
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

**PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS**

*For necessary expenses of U.S. Customs and Border Protection for procurement, construction, and improvements, including procurement of marine vessels, aircraft, and unmanned aerial systems, \$765,762,000, of which \$513,762,000 shall remain available until September 30, 2028, and of which \$252,000,000 shall remain available until September 30, 2030.*

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

**Program and Financing** (in millions of dollars)

Identification code 070–0532–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0007 CAS - Mission Support Assets and Infrastructure .....	13	18	10
0008 CAS - Border Security Assets and Infrastructure .....	558	283	244
0009 CAS - Trade and Travel Assets and Infrastructure .....	100	381	137
0010 CAS - Integrated Operations Assets and Infrastructure .....	74	76	123
0012 CAS - Construction and Facility Improvements .....	64	92	252
0799 Total direct obligations .....	809	850	766
0801 Reimbursable program activity .....	335	28	28
0900 Total new obligations, unexpired accounts .....	1,144	878	794
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,181	1,306	1,612
1021 Recoveries of prior year unpaid obligations .....	658	184	203
1070 Unobligated balance (total) .....	1,839	1,490	1,815
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	850	850	766
1131 Unobligated balance of appropriations permanently reduced .....	-1		
1160 Appropriation, discretionary (total) .....	849	850	766
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	17	15	15
1701 Change in uncollected payments, Federal sources .....	131	135	135
1750 Spending auth from offsetting collections, disc (total) .....	148	150	150
1900 Budget authority (total) .....	997	1,000	916
1930 Total budgetary resources available .....	2,836	2,490	2,731
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-386		
1941 Unexpired unobligated balance, end of year .....	1,306	1,612	1,937
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,484	2,988	2,202
3010 New obligations, unexpired accounts .....	1,144	878	794
3011 Obligations ("upward adjustments"), expired accounts .....	5	1	1
3020 Outlays (gross) .....	-979	-1,448	-1,289
3040 Recoveries of prior year unpaid obligations, unexpired .....	-658	-184	-203
3041 Recoveries of prior year unpaid obligations, expired .....	-8	-33	-33

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued  
Program and Financing—Continued

Identification code 070–0532–0–1–751	2024 actual	2025 est.	2026 est.
3050 Unpaid obligations, end of year .....	2,988	2,202	1,472
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-357	-488	-623
3070 Change in uncollected pymts, Fed sources, unexpired .....	-131	-135	-135
3090 Uncollected pymts, Fed sources, end of year .....	-488	-623	-758
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3,127	2,500	1,579
3200 Obligated balance, end of year .....	2,500	1,579	714
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	997	1,000	916
Outlays, gross:			
4010 Outlays from new discretionary authority .....	87	300	275
4011 Outlays from discretionary balances .....	892	1,148	1,014
4020 Outlays, gross (total) .....	979	1,448	1,289
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-17	-15	-15
4040 Offsets against gross budget authority and outlays (total) ....	-17	-15	-15
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-131	-135	-135
4060 Additional offsets against budget authority only (total) .....	-131	-135	-135
4070 Budget authority, net (discretionary) .....	849	850	766
4080 Outlays, net (discretionary) .....	962	1,433	1,274
4180 Budget authority, net (total) .....	849	850	766
4190 Outlays, net (total) .....	962	1,433	1,274

The U.S. Customs and Border Protection (CBP) Procurement, Construction, and Improvements (PC&I) appropriation provides the funds necessary for the planning, operational development, engineering, and purchase of one or more assets prior to sustainment. The funding within this account enables investments in border security technology, aircraft, marine vessels, tactical infrastructure, information technology systems, and other acquisitions. PC&I funding also supports the construction and modernization of critical facilities and associated infrastructure. These investments enable CBP to accomplish its complex mission of protecting the border while facilitating lawful trade, travel, and immigration. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

## Object Classification (in millions of dollars)

Identification code 070–0532–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges .....	1		
25.1 Advisory and assistance services .....			8
25.2 Other services from non-Federal sources .....	189	438	256
25.3 Other goods and services from Federal sources .....	122		35
26.0 Supplies and materials .....	15	14	12
31.0 Equipment .....	149	274	203
32.0 Land and structures .....	333	124	252
99.0 Direct obligations .....	809	850	766
99.0 Reimbursable obligations .....	335	28	28
99.9 Total new obligations, unexpired accounts .....	1,144	878	794

## AIR AND MARINE INTERDICTION, OPERATIONS, MAINTENANCE, AND PROCUREMENT

## Program and Financing (in millions of dollars)

Identification code 070–0544–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations and Maintenance .....	1		
0799 Total direct obligations .....	1		

0900 Total new obligations, unexpired accounts (object class 25.2) ..... 1 .....

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		2	2
1021 Recoveries of prior year unpaid obligations .....	2		
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	3	2	2
1930 Total budgetary resources available .....	3	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	5	
3010 New obligations, unexpired accounts .....	1		
3020 Outlays (gross) .....		-5	
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	5		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	5	
3200 Obligated balance, end of year .....	5		

## Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		5	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-1		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4080 Outlays, net (discretionary) .....	-1	5	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-1	5	

## ENHANCED INSPECTIONAL SERVICES

## Program and Financing (in millions of dollars)

Identification code 070–4363–0–3–751	2024 actual	2025 est.	2026 est.
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## Obligations by program activity:

0801 Enhanced Inspectional Services (Reimbursable) .....	46	51	52
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## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	15	15
Budget authority:			
1700 Spending authority from offsetting collections, discretionary:			
Collected .....	50	51	52
1930 Total budgetary resources available .....	61	66	67
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	15

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	4	
3010 New obligations, unexpired accounts .....	46	51	52
3020 Outlays (gross) .....	-45	-55	-52
3050 Unpaid obligations, end of year .....	4		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	4	
3200 Obligated balance, end of year .....	4		

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	50	51	52
Outlays, gross:			
4010 Outlays from new discretionary authority .....	32	51	52
4011 Outlays from discretionary balances .....	13	4	
4020 Outlays, gross (total) .....	45	55	52
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-50	-51	-52

4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-5	4	

Under Section 481 of the Cross-Border Trade Enhancement Act of 2016 (P.L. 114-279), the Commissioner of Customs and Border Protection (CBP) may approve requests from interested parties to reimburse CBP for enhanced inspectional services. Subjected to limitations, CBP is authorized to receive reimbursement from corporations, Government agencies, and other interested parties for certain inspection services in the air, land, and sea environments at domestic locations. This allows CBP to provide services to requesting parties that it could not provide in the absence of reimbursement. The Enhanced Inspectional Services account is used to manage funds associated with reimbursable agreements with external parties.

**Object Classification** (in millions of dollars)

Identification code 070-4363-0-3-751	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2	3	3
11.5 Other personnel compensation .....	26	28	29
11.9 Total personnel compensation .....	28	31	32
12.1 Civilian personnel benefits .....	13	15	15
25.2 Other services from non-Federal sources .....	4	4	4
31.0 Equipment .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	46	51	52

## REFUNDS, TRANSFERS, AND EXPENSES OF OPERATION, PUERTO RICO

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-5687-0-2-806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	17	16	16
Receipts:			
Current law:			
1110 Deposits, Duties, and Taxes, Puerto Rico .....	283	283	283
2000 Total: Balances and receipts .....	300	299	299
Appropriations:			
Current law:			
2101 Refunds, Transfers, and Expenses of Operation, Puerto Rico .....	-283	-283	-283
2103 Refunds, Transfers, and Expenses of Operation, Puerto Rico .....	-17	-16	-16
2132 Refunds, Transfers, and Expenses of Operation, Puerto Rico .....	16	16	16
2199 Total current law appropriations .....	-284	-283	-283
2999 Total appropriations .....	-284	-283	-283
5099 Balance, end of year .....	16	16	16

**Program and Financing** (in millions of dollars)

Identification code 070-5687-0-2-806	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Refunds, Transfers, and Expenses of Operation, Puerto Rico (Direct) .....	371	283	283
0100 Direct program activities, subtotal .....	371	283	283
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	214	132	132
1021 Recoveries of prior year unpaid obligations .....	5		
1070 Unobligated balance (total) .....	219	132	132
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	283	283	283
1203 Appropriation (previously unavailable)(special or trust) ....	17	16	16
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-16	-16	-16
1260 Appropriations, mandatory (total) .....	284	283	283
1930 Total budgetary resources available .....	503	415	415

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	132	132	132

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	124	67	76
3010 New obligations, unexpired accounts .....	371	283	283
3020 Outlays (gross) .....	-423	-274	-184
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050 Unpaid obligations, end of year .....	67	76	175
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	124	67	76
3200 Obligated balance, end of year .....	67	76	175

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	284	283	283
Outlays, gross:			
4100 Outlays from new mandatory authority .....	141	142	142
4101 Outlays from mandatory balances .....	282	132	42
4110 Outlays, gross (total) .....	423	274	184
4180 Budget authority, net (total) .....	284	283	283
4190 Outlays, net (total) .....	423	274	184

Per 48 U.S.C. 740, duties and taxes collected by U.S. Customs and Border Protection (CBP) in the Commonwealth of Puerto Rico are deposited in a mandatory trust called the Puerto Rico Trust Fund (PRTF). CBP is authorized to reimburse costs incurred in performing commercial operations related to duty and tax collections in the Commonwealth with revenues available in PRTF. After recovering the costs of those activities, accounting for any outstanding liabilities (i.e., custodial liabilities, refunds, and draw-back activity), and executing another use of available revenue agreed upon between the Commonwealth and U.S. Immigration and Customs Enforcement, available collections are transferred to Puerto Rico's Treasury (Hacienda) to be expended by the Government of Puerto Rico, as established by law.

**Object Classification** (in millions of dollars)

Identification code 070-5687-0-2-806	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	34	27	28
11.5 Other personnel compensation .....	2	1	1
11.9 Total personnel compensation .....	36	28	29
12.1 Civilian personnel benefits .....	20	16	16
21.0 Travel and transportation of persons .....	1	1	1
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
23.2 Rental payments to others .....	1		
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	19	14	14
25.3 Other goods and services from Federal sources .....	40	30	30
25.4 Operation and maintenance of facilities .....	5	4	4
25.7 Operation and maintenance of equipment .....	3	2	2
26.0 Supplies and materials .....	7	5	5
31.0 Equipment .....	4	3	3
41.0 Grants, subsidies, and contributions .....	205	156	155
44.0 Refunds .....	27	21	21
99.9 Total new obligations, unexpired accounts .....	371	283	283

**Employment Summary**

Identification code 070-5687-0-2-806	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	274	228	229

## INTERNATIONAL REGISTERED TRAVELER

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-5543-0-2-751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			

## INTERNATIONAL REGISTERED TRAVELER—Continued

## Special and Trust Fund Receipts—Continued

Identification code 070-5543-0-2-751	2024 actual	2025 est.	2026 est.
Receipts:			
Current law:			
1120 International Registered Traveler Program Fund .....	369	405	433
2000 Total: Balances and receipts .....	369	405	433
Appropriations:			
Current law:			
2101 International Registered Traveler .....	-369	-405	-433
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 070-5543-0-2-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 International Registered Traveler (Direct) .....	280	405	433
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	387	491	491
1021 Recoveries of prior year unpaid obligations .....	15		
1070 Unobligated balance (total) .....	402	491	491
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	369	405	433
1930 Total budgetary resources available .....	771	896	924
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	491	491	491
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	190	205	237
3010 New obligations, unexpired accounts .....	280	405	433
3020 Outlays (gross) .....	-250	-373	-282
3040 Recoveries of prior year unpaid obligations, unexpired .....	-15		
3050 Unpaid obligations, end of year .....	205	237	388
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	190	205	237
3200 Obligated balance, end of year .....	205	237	388
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	369	405	433
Outlays, gross:			
4010 Outlays from new discretionary authority .....	16	169	181
4011 Outlays from discretionary balances .....	234	204	101
4020 Outlays, gross (total) .....	250	373	282
4180 Budget authority, net (total) .....	369	405	433
4190 Outlays, net (total) .....	250	373	282

The International Registered Traveler Program is authorized under section 565(3)(A) of the Consolidated Appropriations Act of 2008 (P.L. 110-161). U.S. Customs and Border Protection established Global Entry as an international registered traveler program that incorporates technologies, such as biometrics and e-passports, and security threat assessments to expedite screening and processing of international passengers. Global Entry allows expedited clearance for pre-approved and low-risk travelers upon arrival in the United States. The International Registered Traveler account is used to fund Global Entry program activities.

## Object Classification (in millions of dollars)

Identification code 070-5543-0-2-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	28	40	43
11.5 Other personnel compensation .....	41	59	63
11.9 Total personnel compensation .....	69	99	106
12.1 Civilian personnel benefits .....	14	20	21
21.0 Travel and transportation of persons .....	1	2	2
23.3 Communications, utilities, and miscellaneous charges .....	9	13	14
24.0 Printing and reproduction .....	60	86	92

25.2 Other services from non-Federal sources .....	95	138	147
25.3 Other goods and services from Federal sources .....	16	24	25
25.4 Operation and maintenance of facilities .....	1	2	2
25.7 Operation and maintenance of equipment .....	1	1	2
31.0 Equipment .....	14	20	22
99.9 Total new obligations, unexpired accounts .....	280	405	433

## Employment Summary

Identification code 070-5543-0-2-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	420	259	330

## ELECTRONIC SYSTEM FOR TRAVEL AUTHORIZATION

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5595-0-2-751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2	2	2
Receipts:			
Current law:			
1110 Electronic System for Travel Authorization (ESTA) Fees .....	52	57	60
2000 Total: Balances and receipts .....	54	59	62
Appropriations:			
Current law:			
2101 Electronic System for Travel Authorization .....	-52	-57	-60
2103 Electronic System for Travel Authorization .....	-3	-3	-3
2132 Electronic System for Travel Authorization .....	3	3	3
2199 Total current law appropriations .....	-52	-57	-60
2999 Total appropriations .....	-52	-57	-60
5099 Balance, end of year .....	2	2	2

## Program and Financing (in millions of dollars)

Identification code 070-5595-0-2-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Electronic System for Travel Authorization (ESTA) (Direct) .....	42	57	60
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	18	30	30
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	20	30	30
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	52	57	60
1203 Appropriation (previously unavailable)(special or trust) .....	3	3	3
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-3	-3	-3
1260 Appropriations, mandatory (total) .....	52	57	60
1930 Total budgetary resources available .....	72	87	90
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	30	30	30
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	19	16	13
3010 New obligations, unexpired accounts .....	42	57	60
3020 Outlays (gross) .....	-43	-60	-53
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	16	13	20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	19	16	13
3200 Obligated balance, end of year .....	16	13	20

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	52	57	60
Outlays, gross:			
4100 Outlays from new mandatory authority .....	13	31	33
4101 Outlays from mandatory balances .....	30	29	20
4110 Outlays, gross (total) .....	43	60	53
4180 Budget authority, net (total) .....	52	57	60



4190	Outlays, net (total) .....	43	60	53
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The Implementing Recommendations of the 9/11 Commission Act of 2007 (P.L. 110–53) required the establishment of an electronic authorization system to pre-screen noncitizens prior to arrival in the United States. This mandate was made operational by the creation of the Electronic System for Travel Authorization (ESTA). ESTA operates under informed compliance, requiring all Visa Waiver Program travelers to obtain authorization prior to travel. The Visa Waiver Program allows visitors to travel to the United States for business or pleasure for 90 days or less without obtaining a visa. This account funds the provision and administration of the ESTA system.

**Object Classification** (in millions of dollars)

Identification code 070–5595–0–2–751	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	2	3	3
11.9 Total personnel compensation .....	2	3	3
12.1 Civilian personnel benefits .....	1	1	1
21.0 Travel and transportation of persons .....	1		
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	28	39	41
25.7 Operation and maintenance of equipment .....	2	3	3
31.0 Equipment .....	7	10	11
99.9 Total new obligations, unexpired accounts .....	42	57	60

**Employment Summary**

Identification code 070–5595–0–2–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	16	39	23

**APEC BUSINESS TRAVEL CARD****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070–5569–0–2–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Fees, APEC Business Travel Card .....	2	2	2
2000 Total: Balances and receipts .....	2	2	2
Appropriations:			
Current law:			
2101 APEC Business Travel Card .....	-2	-2	-2
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 070–5569–0–2–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 APEC Business Travel Card .....	2	2	2
0900 Total new obligations, unexpired accounts (object class 25.2) .....	2	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	2	2
1900 Budget authority (total) .....	2	2	2
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	1	
3010 New obligations, unexpired accounts .....	2	2	2
3020 Outlays (gross) .....	-3	-3	-2

3050	Unpaid obligations, end of year .....	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	2	1	
3200	Obligated balance, end of year .....	1		

**Budget authority and outlays, net:**

4090	Mandatory:			
	Budget authority, gross .....	2	2	2
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	1	2	2
4101	Outlays from mandatory balances .....	2	1	
4110	Outlays, gross (total) .....	3	3	2
4180	Budget authority, net (total) .....	2	2	2
4190	Outlays, net (total) .....	3	3	2

**9–11 RESPONSE AND BIOMETRIC EXIT ACCOUNT****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070–5702–0–2–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1		1
Receipts:			
Current law:			
1120 Temporary L-1 Visa Fees, 9–11 Response and Biometric Exit Account .....	2	3	2
1120 Temporary H-1B Visa Fees, 9–11 Response and Biometric Exit Account .....	15	15	13
1199 Total current law receipts .....	17	18	15
1999 Total receipts .....	17	18	15
2000 Total: Balances and receipts .....	18	18	16
Appropriations:			
Current law:			
2101 9–11 Response and Biometric Exit Account .....	-18	-17	-16
2103 9–11 Response and Biometric Exit Account .....	-1	-1	-1
2132 9–11 Response and Biometric Exit Account .....	1	1	1
2199 Total current law appropriations .....	-18	-17	-16
2999 Total appropriations .....	-18	-17	-16
5099 Balance, end of year .....		1	

**Program and Financing** (in millions of dollars)

Identification code 070–5702–0–2–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	23	17	16
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	5	5
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	10	5	5
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	18	17	16
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	18	17	16
1930 Total budgetary resources available .....	28	22	21
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	35	19	9
3010 New obligations, unexpired accounts .....	23	17	16
3020 Outlays (gross) .....	-38	-27	-13
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	19	9	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	35	19	9
3200 Obligated balance, end of year .....	19	9	12

## 9–11 RESPONSE AND BIOMETRIC EXIT ACCOUNT—Continued

## Program and Financing—Continued

Identification code 070–5702–0–2–751	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	18	17	16
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	8	8
4101 Outlays from mandatory balances .....	37	19	5
4110 Outlays, gross (total) .....	38	27	13
4180 Budget authority, net (total) .....	18	17	16
4190 Outlays, net (total) .....	38	27	13

Division O of the Consolidated Appropriations Act of 2016 (P.L. 114–113) established the 9–11 Response and Biometric Exit Account. Pursuant to the law, amounts in this account shall be available to the Secretary of Homeland Security without further appropriation for implementing the biometric entry and exit system described in section 7208 of the Intelligence Reform and Terrorism Prevention Act of 2004 (8 U.S.C. 1365b). The 9–11 Response and Biometric Entry-Exit fee revenue comes from applicants for H1-B and L-1 visas, which are collected by the U.S. Citizenship and Immigration Services (USCIS).

## Object Classification (in millions of dollars)

Identification code 070–5702–0–2–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	20	15	14
25.7 Operation and maintenance of equipment .....	2	1	1
31.0 Equipment .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	23	17	16

## Trust Funds

## U.S. CUSTOMS REFUNDS, TRANSFERS AND EXPENSES, UNCLAIMED AND ABANDONED GOODS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–8789–0–7–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Proceeds of the Sales of Unclaimed Abandoned, Seized Goods .....	2	2	2
2000 Total: Balances and receipts .....	2	2	2
Appropriations:			
Current law:			
2101 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods .....	-2	-2	-2
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 070–8789–0–7–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Aban (Direct) .....	2	2	2
0900 Total new obligations, unexpired accounts (object class 25.2) .....	2	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	2	2
1930 Total budgetary resources available .....	4	4	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	
3010 New obligations, unexpired accounts .....	2	2	2
3020 Outlays (gross) .....	-2	-4	-2
3050 Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	
3200 Obligated balance, end of year .....	2		

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....		2	2
4101 Outlays from mandatory balances .....	2	2	
4110 Outlays, gross (total) .....	2	4	2
4180 Budget authority, net (total) .....	2	2	2
4190 Outlays, net (total) .....	2	4	2

This account expends proceeds from the auction of unclaimed and abandoned goods, authorized by 19 CFR 127.41. Unclaimed merchandise that arrives at a U.S. port, also called General Order (GO) merchandise, is stored by a CBP approved warehouse for 6 months until the merchandise can be sold. During the 6-month period, if an entry is filed and payment is made (applicable duties, taxes, fees, storage charges, and transportation charges), the merchandise is then released from the GO warehouse. If no claim is made after 6 months, the merchandise is considered Abandoned goods and the GO Contractor (hired by CBP) conducts an auction sale.

## U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT

## Federal Funds

## OPERATIONS AND SUPPORT

For necessary expenses of U.S. Immigration and Customs Enforcement for operations and support, including the purchase and lease of up to 3,790 (2,350 for replacement only) police-type vehicles; overseas vetted units; and maintenance, minor construction, and minor leasehold improvements at owned and leased facilities; \$10,840,635,000; of which not less than \$6,000,000 shall remain available until expended for efforts to enforce laws against forced child labor; of which \$46,696,000 shall remain available until September 30, 2027; of which not less than \$2,000,000 is for paid apprenticeships for participants in the Human Exploitation Rescue Operative Child-Rescue Corps; of which not less than \$15,000,000 shall be available for investigation of intellectual property rights violations, including operation of the National Intellectual Property Rights Coordination Center; and of which not less than \$6,250,527,000 shall be for enforcement, detention, and removal operations, including transportation of unaccompanied alien minors: Provided, That not to exceed \$41,475 shall be for official reception and representation expenses: Provided further, That not to exceed \$10,000,000 shall be available until expended for conducting special operations under section 3131 of the Customs Enforcement Act of 1986 (19 U.S.C. 2081): Provided further, That not to exceed \$4,000,000 shall be for awards of compensation to informants, to be accounted for solely under the certificate of the Secretary of Homeland Security: Provided further, That not to exceed \$11,216,000 shall be available to fund or reimburse other Federal agencies for the costs associated with the care, maintenance, and repatriation of smuggled aliens unlawfully present in the United States.

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–0540–0–1–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	32	29	78
Receipts:			
Current law:			
1120 Breached Bond Penalties Greater Than \$8M, Breached Bond Detention Fund .....	33	49	55
1120 Student and Exchange Visitor Fee .....	243	241	215
1120 Detention and Removal Operations Fees .....			3
1199 Total current law receipts .....	276	290	273
1999 Total receipts .....	276	290	273

2000	Total: Balances and receipts .....	308	319	351
	Appropriations:			
	Current law:			
2101	Operations and Support .....	-243	-216	-217
2101	Operations and Support .....	-33	-24	-55
2101	Operations and Support .....	-3	-1	-3
2103	Operations and Support .....	-14	-14	-14
2103	Operations and Support .....	-2	-2	-2
2132	Operations and Support .....	14	14	12
2132	Operations and Support .....	2	2	3
2199	Total current law appropriations .....	-279	-241	-276
2999	Total appropriations .....	-279	-241	-276
5099	Balance, end of year .....	29	78	75

**Program and Financing** (in millions of dollars)

Identification code 070–0540–0–1–751		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Immigration and Customs Enforcement (Direct) .....	520	.....	.....
0002	CAS - Mission Support .....	1,515	1,518	1,550
0003	CAS - Office of the Principal Legal Advisor .....	416	442	458
0004	CAS - Homeland Security Investigations .....	2,404	2,459	2,582
0005	CAS - Enforcement and Removal Operations .....	5,118	5,568	6,251
0799	Total direct obligations .....	9,973	9,987	10,841
0801	Immigration and Customs Enforcement (Reimbursable) .....	186	186	105
0900	Total new obligations, unexpired accounts .....	10,159	10,173	10,946
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	487	556	991
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	26	.....	.....
1011	Unobligated balance transfer from other acct [011–1070] ....	1	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts .....	14	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	4	.....	.....
1021	Recoveries of prior year unpaid obligations .....	38	.....	.....
1070	Unobligated balance (total) .....	544	556	991
Budget authority:				
Appropriations, discretionary:				
1100	Base Appropriation .....	9,502	9,987	10,841
1121	Appropriations transferred from other acct [070–0100] ....	5	.....	.....
1121	Appropriations transferred from other acct [070–0861] ....	4	.....	.....
1121	Appropriations transferred from other acct [011–1070] ....	2	.....	.....
1131	Unobligated balance of appropriations permanently reduced .....	-11	.....	.....
1160	Appropriation, discretionary (total) .....	9,502	9,987	10,841
Appropriations, mandatory:				
1201	Student and Exchange Visitor Program .....	243	216	217
1201	Breached Bond Detention Fund .....	33	24	55
1201	Immigration User Fee .....	174	118	135
1201	Detention and Removal Operations Fees .....	3	1	3
1203	Student and Exchange Visitor Program (previously unavailable) .....	14	14	14
1203	Breached Bond Detention Fund (previously unavailable) .....	2	2	2
1203	Immigration User Fee (previously unavailable) .....	9	10	10
1232	Appropriations temporarily reduced (Student and Exchange Visitor Program) .....	-14	-14	-12
1232	Appropriations temporarily reduced (Breached Bond Fund) .....	-2	-2	-3
1232	Appropriations temporarily reduced (Immigration User Fee) .....	-10	-10	-8
1260	Appropriations, mandatory (total) .....	452	359	413
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	140	227	220
1701	Change in uncollected payments, Federal sources .....	4	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	144	227	220
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	35	35	.....
1801	Change in uncollected payments, Federal sources .....	52	.....	.....
1850	Spending auth from offsetting collections, mand (total) .....	87	35	.....
1900	Budget authority (total) .....	10,185	10,608	11,474
1930	Total budgetary resources available .....	10,729	11,164	12,465
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-14	.....	.....
1941	Unexpired unobligated balance, end of year .....	556	991	1,519

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2,766	2,567	3,093
3010	New obligations, unexpired accounts .....	10,159	10,173	10,946
3011	Obligations ("upward adjustments"), expired accounts .....	60	.....	.....
3020	Outlays (gross) .....	-10,193	-9,647	-12,529
3040	Recoveries of prior year unpaid obligations, unexpired .....	-38	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-187	.....	.....
3050	Unpaid obligations, end of year .....	2,567	3,093	1,510
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-196	-155	-155
3070	Change in uncollected pymts, Fed sources, unexpired .....	-56	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	97	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-155	-155	-155
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2,570	2,412	2,938
3200	Obligated balance, end of year .....	2,412	2,938	1,355

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	9,646	10,214	11,061
Outlays, gross:				
4010	Outlays from new discretionary authority .....	7,849	8,344	9,050
4011	Outlays from discretionary balances .....	1,963	876	2,975
4020	Outlays, gross (total) .....	9,812	9,220	12,025
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-227	-227	-220
4033	Non-Federal sources .....	-11		
4040	Offsets against gross budget authority and outlays (total) ....	-238	-227	-220
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-4		
4052	Offsetting collections credited to expired accounts .....	98		
4060	Additional offsets against budget authority only (total) .....	94		
4070	Budget authority, net (discretionary) .....	9,502	9,987	10,841
4080	Outlays, net (discretionary) .....	9,574	8,993	11,805
Mandatory:				
4090	Budget authority, gross .....	539	394	413
Outlays, gross:				
4100	Outlays from new mandatory authority .....	266	286	308
4101	Outlays from mandatory balances .....	115	141	196
4110	Outlays, gross (total) .....	381	427	504
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-35	-35	
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-52		
4160	Budget authority, net (mandatory) .....	452	359	413
4170	Outlays, net (mandatory) .....	346	392	504
4180	Budget authority, net (total) .....	9,954	10,346	11,254
4190	Outlays, net (total) .....	9,920	9,385	12,309

The Operations and Support appropriation funds necessary expenses of operations, mission support, and associated management and administrative costs. Major programs include:

**Homeland Security Investigations (HSI).**—Investigates a broad range of domestic and international immigration and customs violations such as human smuggling and trafficking; the smuggling of weapons and other types of contraband including opioids; export enforcement, such as investigating illegal arms exports and exports of dual-use equipment that may threaten national security; financial crimes, such as money laundering, bulk cash smuggling, and other financial crimes; commercial fraud, including intellectual property violations; cybercrimes; child exploitation; identity and immigration benefit fraud; worksite enforcement; and human rights violations. HSI is also responsible for the collection, analysis, and dissemination of strategic, operational, and tactical intelligence for use by the operational elements of ICE and DHS.

**Enforcement and Removal Operations (ERO).**—Responsible for safeguarding public safety and national security through the identification, arrest, detention, and ultimate removal of illegal aliens from the United States through enforcement of the Nation's immigration laws.

**Office of the Principal Legal Advisor.**—Serves as the exclusive legal representative for the U.S. Government at immigration court hearings, and

## OPERATIONS AND SUPPORT—Continued

provides expert legal counsel to ICE on customs, immigration, labor, and administrative law.

**Mission Support.**—Enables ICE to perform its core mission functions of homeland security and public safety by providing operational support capabilities for ICE's program offices, including financial management, human resources, information technology, acquisition, training and security.

## Object Classification (in millions of dollars)

Identification code 070–0540–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2,435	2,568	2,566
11.3 Other than full-time permanent .....	21	25	27
11.5 Other personnel compensation .....	476	599	597
11.8 Special personal services payments .....	1	3	3
11.9 Total personnel compensation .....	2,933	3,195	3,193
12.1 Civilian personnel benefits .....	1,453	1,370	1,365
21.0 Travel and transportation of persons .....	1,129	888	1,169
22.0 Transportation of things .....	21	24	24
23.1 Rental payments to GSA .....	343	369	382
23.2 Rental payments to others .....	18	23	12
23.3 Communications, utilities, and miscellaneous charges .....	77	77	73
24.0 Printing and reproduction .....			2
25.1 Advisory and assistance services .....	638	496	566
25.2 Other services from non-Federal sources .....	410	367	324
25.3 Other goods and services from Federal sources .....	129	140	79
25.4 Operation and maintenance of facilities .....	1,888	2,190	1,429
25.6 Medical care .....	348	340	334
25.7 Operation and maintenance of equipment .....	200	186	385
25.8 Subsistence and support of persons .....	5	1	1,187
26.0 Supplies and materials .....	55	54	51
31.0 Equipment .....	250	193	200
32.0 Land and structures .....	38	43	44
41.0 Grants, subsidies, and contributions .....			6
42.0 Insurance claims and indemnities .....	33	29	14
91.0 Unvouchered .....	5	2	2
99.0 Direct obligations .....	9,973	9,987	10,841
99.0 Reimbursable obligations .....	186	186	105
99.9 Total new obligations, unexpired accounts .....	10,159	10,173	10,946

## Employment Summary

Identification code 070–0540–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	20,720	21,416	21,410
2001 Reimbursable civilian full-time equivalent employment .....			279

## PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of U.S. Immigration and Customs Enforcement for procurement, construction, and improvements, \$40,400,000, to remain available until September 30, 2028.

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

## Program and Financing (in millions of dollars)

Identification code 070–0545–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 CAS - Mission Support Assets and Infrastructure .....	6		40
0003 CAS - Operational Communications/Information Technology .....	23	36	
0004 CAS - Construction and Facility Improvements .....	13	20	
0799 Total direct obligations .....	42	56	40
0900 Total new obligations, unexpired accounts .....	42	56	40
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	51	119	136
1021 Recoveries of prior year unpaid obligations .....	2		2
1070 Unobligated balance (total) .....	53	119	138

## Budget authority:

1100 Appropriations, discretionary:			
Appropriation .....	56	56	40
1700 Spending authority from offsetting collections, discretionary:			
Collected .....	9	17	
1701 Change in uncollected payments, Federal sources .....	43		
1750 Spending auth from offsetting collections, disc (total) .....	52	17	
1900 Budget authority (total) .....	108	73	40
1930 Total budgetary resources available .....	161	192	178
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	119	136	138

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	135	91	17
3010 New obligations, unexpired accounts .....	42	56	40
3011 Obligations ("upward adjustments"), expired accounts .....		1	5
3020 Outlays (gross) .....	-80	-130	-52
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		-2
3041 Recoveries of prior year unpaid obligations, expired .....	-4	-1	-1
3050 Unpaid obligations, end of year .....	91	17	7
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-17	-60	-60
3070 Change in uncollected pymts, Fed sources, unexpired .....	-43		
3090 Uncollected pymts, Fed sources, end of year .....	-60	-60	-60
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	118	31	-43
3200 Obligated balance, end of year .....	31	-43	-53

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	108	73	40
Outlays, gross:			
4010 Outlays from new discretionary authority .....		55	32
4011 Outlays from discretionary balances .....	80	75	20
4020 Outlays, gross (total) .....	80	130	52
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-9	-17	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-43		
4060 Additional offsets against budget authority only (total) .....	-43		
4070 Budget authority, net (discretionary) .....	56	56	40
4080 Outlays, net (discretionary) .....	71	113	52
4180 Budget authority, net (total) .....	56	56	40
4190 Outlays, net (total) .....	71	113	52

Procurement, Construction, and Improvements (PC&I) provides funds for necessary expenses of planning, operational development, engineering, and purchase of headquarters and field operational and IT assets prior to the sustainment phase. Funding within this account is used for the acquisition and construction of U.S. Immigration and Customs Enforcement (ICE) facilities, as well as for automation modernization activities that strengthen information availability while improving information sharing across the Department of Homeland Security, ICE, and other partner organizations in a fully secure information technology environment.

## Object Classification (in millions of dollars)

Identification code 070–0545–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges .....	3		
25.1 Advisory and assistance services .....	27	41	30
25.2 Other services from non-Federal sources .....	10		
25.3 Other goods and services from Federal sources .....			10
25.4 Operation and maintenance of facilities .....	2		
32.0 Land and structures .....		15	
99.0 Direct obligations .....	42	56	40
99.9 Total new obligations, unexpired accounts .....	42	56	40

**TRANSPORTATION SECURITY ADMINISTRATION****Federal Funds****OPERATIONS AND SUPPORT**

*For necessary expenses of the Transportation Security Administration for operations and support, \$10,569,369,000, of which \$600,000,000 shall remain available until September 30, 2027: Provided, That not to exceed \$7,650 shall be for official reception and representation expenses: Provided further, That security service fees authorized under section 44940 of title 49, United States Code, shall be credited to this appropriation as offsetting collections and shall be available only for aviation security: Provided further, That the sum appropriated under this heading from the general fund shall be reduced on a dollar-for-dollar basis as such offsetting collections are received during fiscal year 2026 so as to result in a final fiscal year appropriation from the general fund estimated at not more than \$5,955,521,000.*

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

**Special and Trust Fund Receipts (in millions of dollars)**

Identification code 070-0550-0-1-400	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Unclaimed Checkpoint Money .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
Appropriations:			
Current law:			
2101 Operations and Support .....	-1	-1	-1
5099 Balance, end of year .....			

**Program and Financing (in millions of dollars)**

Identification code 070-0550-0-1-400	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 CAS - Mission Support .....	1,145	1,064	1,091
0003 CAS - Aviation Screening Operations .....	7,454	8,001	7,916
0004 CAS - Other Operations and Enforcement .....	2,032	1,550	2,100
0799 Total direct obligations .....	10,631	10,615	11,107
0801 Aviation Security (Reimbursable) .....	62	7	7
0900 Total new obligations, unexpired accounts .....	10,693	10,622	11,114
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	404	506	1,104
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	391		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-1		
1021 Recoveries of prior year unpaid obligations .....	56	37	37
1033 Recoveries of prior year paid obligations .....	9	9	9
1070 Unobligated balance (total) .....	468	552	1,150
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	6,687	7,811	7,596
1101 Appropriation (special or trust) .....	1	1	1
1120 Appropriations transferred to other acct [070-0410] .....	-4		
1131 Unobligated balance of appropriations permanently reduced .....		-16	
1160 Appropriation, discretionary (total) .....	6,684	7,796	7,597
Spending authority from offsetting collections, discretionary:			
1700 Offsetting Collections - Passenger Security Fee .....	3,478	2,804	2,974
1700 Offsetting Collections - TWIC .....	69	65	73
1700 Offsetting Collections - HAZMAT CDL .....	18	20	16
1700 Offsetting Collections - Commercial Aviation and Airport .....	8	11	11
1700 Offsetting Collections - Air Cargo .....	3	4	4
1700 Offsetting Collections - Pre-Check .....	426	452	428
1700 Reimbursables .....	62	7	7
1700 Offsetting Collections - General Aviation at DCA .....			1
1701 Change in uncollected payments, Federal sources .....	9	9	9
1750 Spending auth from offsetting collections, disc (total) .....	4,073	3,372	3,523
Spending authority from offsetting collections, mandatory:			
1800 Alien Flight School .....	6	6	5
1900 Budget authority (total) .....	10,763	11,174	11,125
1930 Total budgetary resources available .....	11,231	11,726	12,275
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-32		

1941	Unexpired unobligated balance, end of year .....	506	1,104	1,161
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2,575	2,495	1,665
3001	Adjustments to unpaid obligations brought forward, Oct 1 ....	1		
3010	New obligations, unexpired accounts .....	10,693	10,622	11,114
3011	Obligations ("upward adjustments"), expired accounts .....	11		
3020	Outlays (gross) .....	-10,665	-11,415	-11,056
3040	Recoveries of prior year unpaid obligations, unexpired .....	-56	-37	-37
3041	Recoveries of prior year unpaid obligations, expired .....	-64		
3050	Unpaid obligations, end of year .....	2,495	1,665	1,686
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-41	-49	-58
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 .....	1		
3070	Change in uncollected pymts, Fed sources, unexpired .....	-9	-9	-9
3090	Uncollected pymts, Fed sources, end of year .....	-49	-58	-67
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2,536	2,446	1,607
3200	Obligated balance, end of year .....	2,446	1,607	1,619

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	10,757	11,168	11,120
Outlays, gross:				
4010	Outlays from new discretionary authority .....	8,657	9,242	9,163
4011	Outlays from discretionary balances .....	2,002	2,167	1,887
4020	Outlays, gross (total) .....	10,659	11,409	11,050
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources: .....	-54	-9	-9
4033	Non-Federal sources: .....	-263	-7	-7
4034	Offsetting governmental collections: .....	-3,764	-3,356	-3,507
4040	Offsets against gross budget authority and outlays (total) ....	-4,081	-3,372	-3,523
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-9	-9	-9
4052	Offsetting collections credited to expired accounts .....	8		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	9	9	9
4060	Additional offsets against budget authority only (total) .....	8		
4070	Budget authority, net (discretionary) .....	6,684	7,796	7,597
4080	Outlays, net (discretionary) .....	6,578	8,037	7,527
Mandatory:				
4090	Budget authority, gross .....	6	6	5
Outlays, gross:				
4100	Outlays from new mandatory authority .....	2	2	2
4101	Outlays from mandatory balances .....	4	4	4
4110	Outlays, gross (total) .....	6	6	6
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4124	Offsetting governmental collections: .....	-6	-6	-5
4180	Budget authority, net (total) .....	6,684	7,796	7,597
4190	Outlays, net (total) .....	6,578	8,037	7,528

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	6,684	7,796	7,597
Outlays .....	6,578	8,037	7,528
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-1,640
Outlays .....			-1,640
Total:			
Budget Authority .....	6,684	7,796	5,957
Outlays .....	6,578	8,037	5,888

The Transportation Security Administration (TSA) protects the Nation's transportation systems to ensure freedom of movement for people and commerce. The Operations and Support appropriation funds necessary operation, mission support, and associated management and administrative costs. Major programs include:

**Mission Support.**—This program supports headquarters offices, human resources, information technology, and major acquisitions to support those efforts.

## OPERATIONS AND SUPPORT—Continued

**Aviation Screening Operations.**—This program supports the majority of TSA's frontline operations, and includes funding for the Screening Workforce, the National Explosives Detection Canine Team program, Secure Flight, and programs that support screening capabilities, as well as field support for these efforts. Since 2011, TSA has been performing this function through the use of an intelligence-driven risk-based security approach. Risk-based security increases the overall security effectiveness by focusing security resources on higher-risk and unknown travelers, while expanding the process for low risk and known/trusted travelers.

**Other Operations and Enforcement.**—This program supports: the Inflight Security program, which includes funding for the Federal Air Marshals Service and Federal Flight Deck Officer and Crew Training; Aviation Regulation, which provides law enforcement and regulatory presence at airports to ensure compliance with required security measures and response to security incidents; Air Cargo, which implements statutory requirement for ensuring the security of transportation systems and passengers when cargo is transported by air; Intelligence and the TSA Operations Center, which provides for the review, synthesis, and analysis of transportation specific intelligence; Surface Programs, which protect the surface transportation system (mass transit, freight rail, pipeline, and maritime modes); and vetting programs, which vet various populations requiring access to the transportation network.

Appropriations in this account are partially offset by revenue from related fees.

## Object Classification (in millions of dollars)

Identification code 070–0550–0–1–400	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	4,426	4,765	4,308
11.3 Other than full-time permanent .....	230	276	195
11.5 Other personnel compensation .....	693	713	1,158
11.8 Special personal services payments .....	1	4	1
11.9 Total personnel compensation .....	5,350	5,758	5,662
12.1 Civilian personnel benefits .....	2,263	2,433	2,488
13.0 Benefits for former personnel .....	4	14	1
21.0 Travel and transportation of persons .....	153	95	129
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	144	175	184
23.2 Rental payments to others .....	100	81	45
23.3 Communications, utilities, and miscellaneous charges .....	49	75	74
24.0 Printing and reproduction .....	9	1	1
25.1 Advisory and assistance services .....	596	637	1,030
25.2 Other services from non-Federal sources .....	311	112	135
25.3 Other goods and services from Federal sources .....	228	501	545
25.4 Operation and maintenance of facilities .....	158	30	34
25.5 Research and development contracts .....	11		
25.6 Medical care .....			1
25.7 Operation and maintenance of equipment .....	766	514	597
25.8 Subsistence and support of persons .....	2	4	4
26.0 Supplies and materials .....	312	84	93
31.0 Equipment .....	146	93	70
32.0 Land and structures .....	6	7	13
41.0 Grants, subsidies, and contributions .....	20		
42.0 Insurance claims and indemnities .....	2		
99.0 Direct obligations .....	10,631	10,615	11,107
99.0 Reimbursable obligations .....	62	7	7
99.9 Total new obligations, unexpired accounts .....	10,693	10,622	11,114

## Employment Summary

Identification code 070–0550–0–1–400	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	57,237	59,135	55,591

## OPERATIONS AND SUPPORT

(Legislative proposal, not subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 070–0550–2–1–400	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 CAS - Aviation Screening Operations .....			-1,640
0799 Total direct obligations .....			-1,640
0801 Aviation Security (Reimbursable) .....			1,640
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			-1,640
Spending authority from offsetting collections, discretionary:			
1700 Offsetting Collections - Passenger Security Fee .....			1,640
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Offsetting governmental collections: .....			-1,640
4034 Offsets against gross budget authority and outlays (total) ....			-1,640
4180 Budget authority, net (total) .....			-1,640
4190 Outlays, net (total) .....			-1,640

The purpose of this Budget proposal is to eliminate the annual mandatory deficit reduction deposit at Treasury from the Passenger Security Fee beginning in fiscal year 2026. The amounts would be added to the fee revenue that is treated as offsetting collections against the TSA annual appropriations that fund the security services for which the fee is collected.

## Object Classification (in millions of dollars)

Identification code 070–0550–2–1–400	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....			-600
11.3 Other than full-time permanent .....			-80
11.5 Other personnel compensation .....			-266
11.8 Special personal services payments .....			-400
11.9 Total personnel compensation .....			-1,346
12.1 Civilian personnel benefits .....			-294
99.0 Direct obligations .....			-1,640
99.0 Reimbursable obligations .....			1,640

## INTELLIGENCE AND VETTING

## Program and Financing (in millions of dollars)

Identification code 070–0557–0–1–400	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Intelligence and Vetting .....	2		
0799 Total direct obligations .....	2		
0900 Total new obligations, unexpired accounts (object class 26.0) .....	2		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2		
1930 Total budgetary resources available .....	4	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	4	
3010 New obligations, unexpired accounts .....	2		
3020 Outlays (gross) .....			-4
3050 Unpaid obligations, end of year .....	4		

Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	2	4
3200	Obligated balance, end of year .....	4	

<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances .....		4
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....		4

The Intelligence and Vetting account is a legacy appropriation that funds TSA's vetting programs, which enhance the interdiction of terrorists and their methods of terrorism by streamlining terrorist-related threat assessments.

### PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

*For necessary expenses of the Transportation Security Administration for procurement, construction, and improvements, \$216,290,000, to remain available until September 30, 2028.*

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

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–0410–0–1–400	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	14	14	14
Receipts:			
Current law:			
1120 Fees, Aviation Security Capital Fund .....	250	250	250
2000 Total: Balances and receipts .....	264	264	264
Appropriations:			
Current law:			
2101 Procurement, Construction, and Improvements .....	-250	-250	-250
2103 Procurement, Construction, and Improvements .....	-14	-14	-14
2132 Procurement, Construction, and Improvements .....	14	14	14
2199 Total current law appropriations .....	-250	-250	-250
2999 Total appropriations .....	-250	-250	-250
5099 Balance, end of year .....	14	14	14

#### Program and Financing (in millions of dollars)

Identification code 070–0410–0–1–400	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CAS - Aviation Screening Infrastructure .....	318	291	215
0003 CAS - Mission Support Assets and Infrastructure .....			1
0900 Total new obligations, unexpired accounts .....	318	291	216

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	14	14
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	4		
1021 Recoveries of prior year unpaid obligations .....	26		
1070 Unobligated balance (total) .....	37	14	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	41	41	216
1121 Appropriations transferred from other acct [070–0550] ....	4		
1160 Appropriation, discretionary (total) .....	45	41	216
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	250	250	250
1203 Appropriation (previously unavailable)(special or trust) ....	14	14	14
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-14	-14	-14
1260 Appropriations, mandatory (total) .....	250	250	250
1900 Budget authority (total) .....	295	291	466
1930 Total budgetary resources available .....	332	305	480
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14	14	264

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,227	1,155	760

3010 New obligations, unexpired accounts .....	318	291	216
3020 Outlays (gross) .....	-361	-686	-358
3040 Recoveries of prior year unpaid obligations, unexpired .....	-26		
3041 Recoveries of prior year unpaid obligations, expired .....	-3		

3050 Unpaid obligations, end of year .....	1,155	760	618
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-1	-1
3071 Change in uncollected pymts, Fed sources, expired .....	1		

3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
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Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,225	1,154	759
3200 Obligated balance, end of year .....	1,154	759	617

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	45	41	216
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	14	76
4011 Outlays from discretionary balances .....	90	64	31
4020 Outlays, gross (total) .....	92	78	107
Mandatory:			
4090 Budget authority, gross .....	250	250	250
Outlays, gross:			
4100 Outlays from new mandatory authority .....	10	3	3
4101 Outlays from mandatory balances .....	259	605	248
4110 Outlays, gross (total) .....	269	608	251
4180 Budget authority, net (total) .....	295	291	466
4190 Outlays, net (total) .....	361	686	358

The Procurement, Construction, and Improvements (PC&I) Appropriation provides the funds, above certain threshold amounts, necessary for the manufacture, purchase, or enhancement of assets. The funding provides resources to procure and improve equipment and systems that support aviation screening operations, other transportation screening and vetting operations, and other mission support functions. This account includes funding from the Aviation Security Capital Fund (ASCF), which is used for acquisition and installation of checked baggage screening equipment and explosives detection systems, as well as for airport infrastructure modifications.

#### Object Classification (in millions of dollars)

Identification code 070–0410–0–1–400	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	176	144	
31.0 Equipment .....	142	147	216
99.9 Total new obligations, unexpired accounts .....	318	291	216

### RESEARCH AND DEVELOPMENT

*For necessary expenses of the Transportation Security Administration for research and development, \$35,000,000, to remain available until September 30, 2027.*

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

#### Program and Financing (in millions of dollars)

Identification code 070–0802–0–1–400	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Research and Development .....	14	15	35

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	15	15	35
1930 Total budgetary resources available .....	15	16	36
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	53	30	26

RESEARCH AND DEVELOPMENT—Continued  
Program and Financing—Continued

Identification code 070-0802-0-1-400		2024 actual	2025 est.	2026 est.
3010	New obligations, unexpired accounts .....	14	15	35
3011	Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020	Outlays (gross) .....	-36	-19	-34
3041	Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050	Unpaid obligations, end of year .....	30	26	27
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	52	29	25
3200	Obligated balance, end of year .....	29	25	26
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	15	15	35
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1	4	10
4011	Outlays from discretionary balances .....	35	15	24
4020	Outlays, gross (total) .....	36	19	34
4180	Budget authority, net (total) .....	15	15	35
4190	Outlays, net (total) .....	36	19	34

The Research and Development appropriation funds necessary technology demonstrations and system development in support of TSA's passenger, baggage, and intermodal screening functions. TSA's research and development activities usually involve inter-agency agreements with established research organizations, such as the Department of Homeland Security Science and Technology Directorate, the Department of Energy, the Naval Sea Systems Command, and other federally funded research and development centers. TSA works directly with industry to test and demonstrate the newest security technologies for transportation infrastructure.

## Object Classification (in millions of dollars)

Identification code 070-0802-0-1-400		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.1	Advisory and assistance services .....	.....	.....	20
25.4	Operation and maintenance of facilities .....	14	15	.....
25.5	Research and development contracts .....	.....	.....	15
99.9	Total new obligations, unexpired accounts .....	14	15	35

## UNITED STATES COAST GUARD

## Federal Funds

## OPERATIONS AND SUPPORT

For necessary expenses of the Coast Guard for operations and support including the Coast Guard Reserve; purchase or lease of not to exceed 25 passenger motor vehicles, which shall be for replacement only; purchase or lease of small boats for contingent and emergent requirements (at a unit cost of not more than \$700,000) and repairs and service-life replacements, not to exceed a total of \$31,000,000; purchase, lease, or improvements of boats necessary for overseas deployments and activities; payments pursuant to section 156 of Public Law 97-377 (42 U.S.C. 402 note; 96 Stat. 1920); and recreation and welfare; \$11,066,223,000, of which \$530,000,000 shall be for defense-related activities; of which \$24,500,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990 (33 U.S.C. 2712(a)(5)); of which \$24,335,000 shall remain available until September 30, 2030, for environmental compliance and restoration; and of which \$400,000,000 shall remain available until September 30, 2027, which shall only be available for depot level maintenance: *Provided*, That not to exceed \$23,000 shall be for official reception and representation expenses.

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

## OPERATIONS AND SUPPORT

For an additional amount for "Operations and Support", \$102,500,000, to remain available until September 30, 2027, for necessary expenses related to the consequences of the Francis Scott Key Bridge collapse and other disasters, including for minor repairs, maintenance, and environmental remediation costs: *Provided*, That the Commandant of the Coast Guard shall provide to the Committees on Appropriations of the House of Representatives and the Senate an expenditure plan and quarterly updates for the expenditure of such funds: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

## Program and Financing (in millions of dollars)

Identification code 070-0610-0-1-999		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Military Personnel .....	5,211	5,499	5,818
0002	Mission Support .....	458	440	505
0003	Field Operations .....	4,422	4,637	4,743
0600	Total direct program .....	10,091	10,576	11,066
0799	Total direct obligations .....	10,091	10,576	11,066
0801	Operating Expenses (Reimbursable) .....	330	332	332
0900	Total new obligations, unexpired accounts .....	10,421	10,908	11,398
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	123	137	85
1012	Unobligated balance transfers between expired and unexpired accounts .....	39	.....	.....
1021	Recoveries of prior year unpaid obligations .....	1	.....	.....
1033	Recoveries of prior year paid obligations .....	28	.....	.....
1070	Unobligated balance (total) .....	191	137	85
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	10,030	10,493	11,042
1131	Unobligated balance of appropriations permanently reduced .....	-31	.....	.....
1160	Appropriation, discretionary (total) .....	9,999	10,493	11,042
Appropriations, mandatory:				
1221	Appropriations transferred from other acct [011-5512] ....	.....	7	.....
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	166	356	356
1701	Change in uncollected payments, Federal sources .....	229	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	395	356	356
1900	Budget authority (total) .....	10,394	10,856	11,398
1930	Total budgetary resources available .....	10,585	10,993	11,483
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-27	.....	.....
1941	Unexpired unobligated balance, end of year .....	137	85	85

## Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	4,052	3,913	3,531
3010	New obligations, unexpired accounts .....	10,421	10,908	11,398
3011	Obligations ("upward adjustments"), expired accounts .....	282	.....	.....
3020	Outlays (gross) .....	-10,373	-11,290	-11,781
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-468	.....	.....
3050	Unpaid obligations, end of year .....	3,913	3,531	3,148
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-495	-465	-465
3070	Change in uncollected pymts, Fed sources, unexpired .....	-229	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	259	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-465	-465	-465
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	3,557	3,448	3,066
3200	Obligated balance, end of year .....	3,448	3,066	2,683

## Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	10,394	10,849	11,398
Outlays, gross:				
4010	Outlays from new discretionary authority .....	7,533	8,147	8,567
4011	Outlays from discretionary balances .....	2,840	3,140	3,211
4020	Outlays, gross (total) .....	10,373	11,287	11,778



Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-311	-25	-25
4033	Non-Federal sources .....	-84	-331	-331
4040	Offsets against gross budget authority and outlays (total) ....	-395	-356	-356
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-229		
4052	Offsetting collections credited to expired accounts .....	201		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	28		
4070	Budget authority, net (discretionary) .....	9,999	10,493	11,042
4080	Outlays, net (discretionary) .....	9,978	10,931	11,422
Mandatory:				
4090	Budget authority, gross .....		7	
Outlays, gross:				
4100	Outlays from new mandatory authority .....		3	
4101	Outlays from mandatory balances .....			3
4110	Outlays, gross (total) .....		3	3
4180	Budget authority, net (total) .....	9,999	10,500	11,042
4190	Outlays, net (total) .....	9,978	10,934	11,425

The Operations and Support account funds the operations of the Coast Guard as it carries out its duties as a maritime, military, multi-mission operating agency and one of the six Armed Forces. To fulfill its mission, the Coast Guard employs multipurpose vessels, aircraft, and shore units, strategically located along the coasts and inland waterways of the United States. This account funds operations and maintenance of these assets, and sustainment of new and existing Coast Guard programs, projects, activities, and personnel. This account also provides funds for Reserve Training to support training and qualification of Reserve personnel to augment active duty forces in the event of conflict, national emergency, or natural or manmade disasters, and Environmental Compliance and Restoration to comply with obligations in Section 318 of Title 14, United States Code. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

#### Object Classification (in millions of dollars)

Identification code 070-0610-0-1-999				
	2024 actual	2025 est.	2026 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	943	985	1,012
11.3	Other than full-time permanent .....	6	5	5
11.5	Other personnel compensation .....	39	36	37
11.6	Military personnel—basic allowance for housing .....	1,039	1,067	1,100
11.7	Military personnel .....	2,620	2,881	3,099
11.8	Special personal services payments .....	12	12	12
11.9	Total personnel compensation .....	4,659	4,986	5,265
12.1	Civilian personnel benefits .....	363	376	385
12.2	Military personnel benefits .....	365	381	410
13.0	Benefits for former personnel .....	2	4	4
21.0	Travel and transportation of persons .....	259	266	280
22.0	Transportation of things .....	121	124	124
23.1	Rental payments to GSA .....	66	68	59
23.2	Rental payments to others .....	16	16	47
23.3	Communications, utilities, and miscellaneous charges .....	188	193	276
24.0	Printing and reproduction .....	1	1	4
25.1	Advisory and assistance services .....	231	238	179
25.2	Other services from non-Federal sources .....	252	259	501
25.3	Other goods and services from Federal sources .....	293	301	217
25.4	Operation and maintenance of facilities .....	574	590	336
25.5	Research and development contracts .....	29	30	
25.6	Medical care .....	412	423	440
25.7	Operation and maintenance of equipment .....	1,166	1,197	1,026
25.8	Subsistence and support of persons .....	45	46	4
26.0	Supplies and materials .....	948	973	826
31.0	Equipment .....	33	34	646
32.0	Land and structures .....	23	24	30
41.0	Grants, subsidies, and contributions .....	3	3	5
42.0	Insurance claims and indemnities .....	1	1	2
43.0	Interest and dividends .....	41	42	
99.0	Direct obligations .....	10,091	10,576	11,066
99.0	Reimbursable obligations .....	330	332	332
99.9	Total new obligations, unexpired accounts .....	10,421	10,908	11,398

#### Employment Summary

Identification code 070-0610-0-1-999				
	2024 actual	2025 est.	2026 est.	
1001	Direct civilian full-time equivalent employment .....	8,132	8,938	9,082
1101	Direct military average strength employment .....	40,093	42,655	42,791
2001	Reimbursable civilian full-time equivalent employment .....	231	194	194
2101	Reimbursable military average strength employment .....	622	510	510

#### ENVIRONMENTAL COMPLIANCE AND RESTORATION

##### Program and Financing (in millions of dollars)

Identification code 070-0611-0-1-304				
	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
0001	Environmental Compliance .....	1		
0900	Total new obligations, unexpired accounts (object class 25.2) .....	1		
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1		
1930	Total budgetary resources available .....	1		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2	2	
3010	New obligations, unexpired accounts .....	1		
3020	Outlays (gross) .....	-1	-2	
3050	Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2	2	
3200	Obligated balance, end of year .....	2		

##### Budget authority and outlays, net:

Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances .....	1	2	
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	1	2	

The Environmental Compliance and Restoration account supports activities to comply with obligations in section 318, chapter 3 of title 14 of the United States Code related to Environmental Compliance and Restoration. This includes environmental cleanup, sustainment, and restoration of current and former contaminated Coast Guard facilities, and engineering remedies for Coast Guard assets, to comply with environmental laws and prevent contamination and environmental damage.

#### PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

*For necessary expenses of the Coast Guard for procurement, construction, and improvements, including aids to navigation, shore facilities (including facilities at Department of Defense installations used by the Coast Guard), and vessels and aircraft, including equipment related thereto, \$1,744,040,000, to remain available until September 30, 2030; of which \$20,000,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990 (33 U.S.C. 2712(a)(5)).*

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

#### PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

**■**For an additional amount for "Procurement, Construction, and Improvements", \$210,200,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of disasters: *Provided*, That the Commandant of the Coast Guard shall provide to the Committees on Appropriations of the House of Representatives and the Senate an expenditure plan and quarterly updates for the expenditure of such funds: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. **■** (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued

## Program and Financing (in millions of dollars)

Identification code 070-0613-0-1-403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Vessels .....	876	883	375
0002 Aircraft .....	119	106	49
0003 Other Acquisition Programs .....	66	139	48
0004 Shore Facilities and Aids to Navigation .....	218	289	5
0600 Total Direct Program .....	1,279	1,417	477
0799 Total direct obligations .....	1,279	1,417	477
0801 Acquisition, Construction, and Improvements (Reimbursable) .....	19	33	33
0900 Total new obligations, unexpired accounts .....	1,298	1,450	510

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,186	3,453	3,660
1021 Recoveries of prior year unpaid obligations .....	247		
1033 Recoveries of prior year paid obligations .....	8		
1070 Unobligated balance (total) .....	3,441	3,453	3,660
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,394	1,604	1,724
1131 Unobligated balance of appropriations permanently reduced .....	-150		
1160 Appropriation, discretionary (total) .....	1,244	1,604	1,724
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	42	53	53
1701 Change in uncollected payments, Federal sources .....	71		
1750 Spending auth from offsetting collections, disc (total) .....	113	53	53
1900 Budget authority (total) .....	1,357	1,657	1,777
1930 Total budgetary resources available .....	4,798	5,110	5,437
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-47		
1941 Unexpired unobligated balance, end of year .....	3,453	3,660	4,927

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,231	4,589	1,643
3010 New obligations, unexpired accounts .....	1,298	1,450	510
3011 Obligations ("upward adjustments"), expired accounts .....	73		
3020 Outlays (gross) .....	-1,708	-4,396	-1,686
3040 Recoveries of prior year unpaid obligations, unexpired .....	-247		
3041 Recoveries of prior year unpaid obligations, expired .....	-58		
3050 Unpaid obligations, end of year .....	4,589	1,643	467
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-100	-171	-171
3070 Change in uncollected pymts, Fed sources, unexpired .....	-71		
3090 Uncollected pymts, Fed sources, end of year .....	-171	-171	-171
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5,131	4,418	1,472
3200 Obligated balance, end of year .....	4,418	1,472	296

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,357	1,657	1,777
Outlays, gross:			
4010 Outlays from new discretionary authority .....	38	213	225
4011 Outlays from discretionary balances .....	1,670	4,183	1,461
4020 Outlays, gross (total) .....	1,708	4,396	1,686
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-49	-20	-20
4033 Non-Federal sources .....	-1	-33	-33
4040 Offsets against gross budget authority and outlays (total) ....	-50	-53	-53
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-71		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	8		
4060 Additional offsets against budget authority only (total) .....	-63		
4070 Budget authority, net (discretionary) .....	1,244	1,604	1,724
4080 Outlays, net (discretionary) .....	1,658	4,343	1,633
4180 Budget authority, net (total) .....	1,244	1,604	1,724
4190 Outlays, net (total) .....	1,658	4,343	1,633

The Procurement, Construction, and Improvements account provides for the acquisition, procurement, construction, rebuilding, and improvement of vessels, aircraft, information management resources, other equipment, shore facilities, and aids to navigation required to execute the Coast Guard's missions and achieve its performance goals. The Coast Guard will continue the recapitalization of boats, cutters, aircraft, and command, control, communications, computers, cyber, intelligence, surveillance and reconnaissance systems. Furthermore, the Coast Guard will continue fleet sustainment projects to enhance and extend the service life of selected existing aircraft and cutters. The Coast Guard will also invest in shore infrastructure as well as repair aging buildings, and other facilities. These vital recapitalization projects will provide the Coast Guard with capabilities necessary to perform its missions.

## Object Classification (in millions of dollars)

Identification code 070-0613-0-1-403	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
21.0 Travel and transportation of persons .....	6	15	2
22.0 Transportation of things .....	7		
23.2 Rental payments to others .....	3		
23.3 Communications, utilities, and miscellaneous charges .....		1	
25.1 Advisory and assistance services .....	121	431	56
25.2 Other services from non-Federal sources .....	4	32	4
25.3 Other goods and services from Federal sources .....	57	68	22
25.4 Operation and maintenance of facilities .....	34	60	
25.5 Research and development contracts .....	3		
25.6 Medical care .....	1		
25.7 Operation and maintenance of equipment .....	14	36	11
26.0 Supplies and materials .....	127	30	66
31.0 Equipment .....	733	671	313
32.0 Land and structures .....	169	73	3
99.0 Direct obligations .....	1,279	1,417	477
99.0 Reimbursable obligations .....	19	33	33
99.9 Total new obligations, unexpired accounts .....	1,298	1,450	510

## RESEARCH AND DEVELOPMENT

*For necessary expenses of the Coast Guard for research and development, \$67,701,000, to remain available until September 30, 2028, of which \$500,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990 (33 U.S.C. 2712(a)(5)): Provided, That there may be credited to and used for the purposes of this appropriation funds received from State and local governments, other public authorities, private sources, and foreign countries for expenses incurred for research, development, testing, and evaluation.*

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

## Program and Financing (in millions of dollars)

Identification code 070-0615-0-1-403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Applied R&D .....	6	7	38
0801 Research, Development, Test, and Evaluation (Reimbursable) .....	1	3	3
0900 Total new obligations, unexpired accounts .....	7	10	41
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7	7	67
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	3	3
1701 Change in uncollected payments, Federal sources .....	-1		
1750 Spending auth from offsetting collections, disc (total) .....	1	3	3
1900 Budget authority (total) .....	8	10	70
1930 Total budgetary resources available .....	11	14	74
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	4	33

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	15	8	5
3010	New obligations, unexpired accounts .....	7	10	41
3020	Outlays (gross) .....	-14	-13	-44
3050	Unpaid obligations, end of year .....	8	5	2
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-7	-4	-4
3070	Change in uncollected pymts, Fed sources, unexpired .....	1		
3071	Change in uncollected pymts, Fed sources, expired .....	2		
3090	Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	8	4	1
3200	Obligated balance, end of year .....	4	1	-2
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	8	10	70
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1	6	38
4011	Outlays from discretionary balances .....	13	7	6
4020	Outlays, gross (total) .....	14	13	44
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-3	-3	-3
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	1		
4052	Offsetting collections credited to expired accounts .....	1		
4060	Additional offsets against budget authority only (total) .....	2		
4070	Budget authority, net (discretionary) .....	7	7	67
4080	Outlays, net (discretionary) .....	11	10	41
4180	Budget authority, net (total) .....	7	7	67
4190	Outlays, net (total) .....	11	10	41

The Research and Development account provides the funds to develop techniques, methods, hardware, and systems that directly contribute to increasing the productivity and effectiveness of the Coast Guard's missions, as well as expertise and services that enhance pre-acquisition planning and analysis to reduce cost, schedule, and performance risks across multiple acquisition projects. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

**Object Classification** (in millions of dollars)

Identification code 070-0615-0-1-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0	Travel and transportation of persons .....	1	3
22.0	Transportation of things .....		2
23.3	Communications, utilities, and miscellaneous charges .....		2
25.1	Advisory and assistance services .....	1	1
25.3	Other goods and services from Federal sources .....	1	1
25.4	Operation and maintenance of facilities .....	2	2
25.7	Operation and maintenance of equipment .....		1
25.8	Subsistence and support of persons .....	1	1
26.0	Supplies and materials .....	1	1
99.0	Direct obligations .....	6	7
99.0	Reimbursable obligations .....	1	3
99.9	Total new obligations, unexpired accounts .....	7	10

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

Identification code 070-0616-0-1-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	MERHCF .....	265	290
0900	Total new obligations, unexpired accounts (object class 12.2) .....	265	290
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	265	290

1930	Total budgetary resources available .....	265	290	298
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	265	290	298
3020	Outlays (gross) .....	-265	-290	-298
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	265	290	298
Outlays, gross:				
4010	Outlays from new discretionary authority .....	265	290	298
4180	Budget authority, net (total) .....	265	290	298
4190	Outlays, net (total) .....	265	290	298

The Medicare-Eligible Retiree Health Care Fund Contribution account provides for the cost of medical benefits for Medicare-eligible beneficiaries paid from the Department of Defense Medicare-Eligible Retiree Health Care Fund (10 U.S.C. ch. 56). Permanent indefinite authority is provided for a discretionary appropriation of the annual accrual payment into this fund (P.L. 108-375).

**RETIRED PAY**

For retired pay, including the payment of obligations otherwise chargeable to lapsed appropriations for this purpose, payments under the Retired Serviceman's Family Protection and Survivor Benefits Plans, payment for career status bonuses, payment of continuation pay under section 356 of title 37, United States Code, concurrent receipts, combat-related special compensation, and payments for medical care of retired personnel and their dependents under chapter 55 of title 10, United States Code, \$1,057,929,000, to remain available until expended.

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

**Program and Financing** (in millions of dollars)

Identification code 070-0602-0-1-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Retired Pay .....	1,033	2,286
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	1,025	1,139
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation .....	1,147	1,147
1930	Total budgetary resources available .....	2,172	2,286
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1,139	
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	64	40
3010	New obligations, unexpired accounts .....	1,033	2,286
3020	Outlays (gross) .....	-1,057	-1,148
3050	Unpaid obligations, end of year .....	40	1,178
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	64	40
3200	Obligated balance, end of year .....	40	1,178
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	1,147	1,147
Outlays, gross:			
4100	Outlays from new mandatory authority .....	1,006	1,033
4101	Outlays from mandatory balances .....	51	115
4110	Outlays, gross (total) .....	1,057	1,148
4180	Budget authority, net (total) .....	1,147	1,147
4190	Outlays, net (total) .....	1,057	1,148

The Retired Pay account funds the retired pay of military personnel of the Coast Guard and Coast Guard Reserve, members of the former Light-house Service, and annuities payable to beneficiaries of retired military personnel under the Retired Serviceman's Family Protection Plan (10 U.S.C. 1431-46) and Survivor Benefits Plans (10 U.S.C. 1447-55); payments for

## RETIRED PAY—Continued

career status bonuses; payment of continuation pay (37 U.S.C. 356); concurrent receipts, and combat-related special compensation under the National Defense Authorization Act, as authorized by law; and payments for medical care of retired personnel and their dependents under the Dependents Medical Care Act (10 U.S.C., ch. 55).

## Object Classification (in millions of dollars)

Identification code 070-0602-0-1-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
12.2 Military personnel benefits .....	31	28	59
13.0 Benefits for former personnel .....	720	829	672
25.2 Other services from non-Federal sources .....	.....	71	.....
25.3 Other goods and services from Federal sources .....	205	1,235	237
26.0 Supplies and materials .....	77	123	90
99.9 Total new obligations, unexpired accounts .....	1,033	2,286	1,058

## COAST GUARD HOUSING FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5710-0-2-403	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2	2	2
Receipts:			
Current law:			
1130 Sale of Real Property, Coast Guard Housing Fund .....	14	4	4
2000 Total: Balances and receipts .....	16	6	6
Appropriations:			
Current law:			
2101 Coast Guard Housing Fund .....	-14	-4	-4
5099 Balance, end of year .....	2	2	2

## Program and Financing (in millions of dollars)

Identification code 070-5710-0-2-403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Coast Guard Housing Fund .....	13	47	4
0900 Total new obligations, unexpired accounts (object class 25.4) .....	13	47	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	42	43	.....
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	14	4	4
1930 Total budgetary resources available .....	56	47	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	43	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	30	48
3010 New obligations, unexpired accounts .....	13	47	4
3020 Outlays (gross) .....	-4	-29	-6
3050 Unpaid obligations, end of year .....	30	48	46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	21	30	48
3200 Obligated balance, end of year .....	30	48	46
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	14	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	1	1
4011 Outlays from discretionary balances .....	4	28	5
4020 Outlays, gross (total) .....	4	29	6
4180 Budget authority, net (total) .....	14	4	4
4190 Outlays, net (total) .....	4	29	6

The Housing Fund, established in 2011, receives deposits of proceeds from the conveyance of property under the administrative control of the

Coast Guard. In accordance with 14 U.S.C. 2946, amounts in the fund may be appropriated for certain activities associated with military family housing and military unaccompanied housing.

## ABANDONED SEAFARERS FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5677-0-2-403	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	5	5	10
Receipts:			
Current law:			
1110 Penalties, Abandoned Seafarers Fund .....	.....	5	5
2000 Total: Balances and receipts .....	5	10	15
5099 Balance, end of year .....	5	10	15

## SUPPLY FUND

## Program and Financing (in millions of dollars)

Identification code 070-4535-0-4-403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Supply Fund (Reimbursable) .....	71	200	61
0900 Total new obligations, unexpired accounts (object class 26.0) .....	71	200	61
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	63	77	.....
1021 Recoveries of prior year unpaid obligations .....	5	.....	.....
1070 Unobligated balance (total) .....	68	77	.....
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	71	123	61
1701 Change in uncollected payments, Federal sources .....	9	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	80	123	61
1930 Total budgetary resources available .....	148	200	61
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	77	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	52	41	76
3010 New obligations, unexpired accounts .....	71	200	61
3020 Outlays (gross) .....	-77	-165	-61
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	41	76	76
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-77	-86	-86
3070 Change in uncollected pymts, Fed sources, unexpired .....	-9	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-86	-86	-86
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-25	-45	-10
3200 Obligated balance, end of year .....	-45	-10	-10
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	80	123	61
Outlays, gross:			
4010 Outlays from new discretionary authority .....	50	123	61
4011 Outlays from discretionary balances .....	27	42	.....
4020 Outlays, gross (total) .....	77	165	61
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-60	-123	-61
4033 Non-Federal sources .....	-11	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-71	-123	-61
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-9	.....	.....
4080 Outlays, net (discretionary) .....	6	42	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	6	42	.....

The Supply Fund, in accordance with 14 U.S.C. 941, finances the procurement of uniform clothing, commissary provisions, general stores, technical material, and fuel for vessels over 180 feet in length. The fund is normally financed by reimbursements from the sale of goods.

## YARD FUND

## Program and Financing (in millions of dollars)

Identification code 070-4743-0-4-403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Shipyard activities .....	142	338	170
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	126	113	
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	127	113	
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	118	225	170
1701 Change in uncollected payments, Federal sources .....	10		
1750 Spending auth from offsetting collections, disc (total) .....	128	225	170
1930 Total budgetary resources available .....	255	338	170
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	113		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	40	49	115
3010 New obligations, unexpired accounts .....	142	338	170
3020 Outlays (gross) .....	-132	-272	-170
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	49	115	115
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-62	-72	-72
3070 Change in uncollected pymts, Fed sources, unexpired .....	-10		
3090 Uncollected pymts, Fed sources, end of year .....	-72	-72	-72
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-22	-23	43
3200 Obligated balance, end of year .....	-23	43	43
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	128	225	170
Outlays, gross:			
4010 Outlays from new discretionary authority .....	121	225	170
4011 Outlays from discretionary balances .....	11	47	
4020 Outlays, gross (total) .....	132	272	170
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-118	-225	-170
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-10		
4080 Outlays, net (discretionary) .....	14	47	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	14	47	

The Yard Fund finances the industrial operation of the Coast Guard Yard, Curtis Bay, MD (14 U.S.C. 939). The Yard Fund finances all direct and indirect costs for its operations out of payments from Coast Guard and other agency appropriations that are placed in the fund.

## Object Classification (in millions of dollars)

Identification code 070-4743-0-4-403	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	70	75	78
11.5 Other personnel compensation .....	1	1	1
11.7 Military personnel .....	1	1	1
11.9 Total personnel compensation .....	72	77	80
21.0 Travel and transportation of persons .....	2	6	2
22.0 Transportation of things .....	1	2	1
25.2 Other services from non-Federal sources .....	16	60	21

25.3 Other goods and services from Federal sources .....	8	30	11
25.4 Operation and maintenance of facilities .....	6	21	7
25.7 Operation and maintenance of equipment .....	2	8	3
25.8 Subsistence and support of persons .....	1	4	1
26.0 Supplies and materials .....	30	114	39
31.0 Equipment .....	4	16	5
99.9 Total new obligations, unexpired accounts .....	142	338	170

## Employment Summary

Identification code 070-4743-0-4-403	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	537	630	630
2101 Reimbursable military average strength employment .....	12	14	14

## Trust Funds

## AQUATIC RESOURCES TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-8147-0-7-403	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	723	792	870
Receipts:			
Current law:			
1110 Excise Taxes, Sport Fish Restoration, Aquatic Resources Trust Fund .....	586	622	631
1110 Customs Duties, Aquatic Resources Trust Fund .....	80	138	138
1140 Earnings on Investments, Aquatic Resources Trust Fund .....	86	67	60
1199 Total current law receipts .....	752	827	829
1999 Total receipts .....	752	827	829
2000 Total: Balances and receipts .....	1,475	1,619	1,699
Appropriations:			
Current law:			
2101 Sport Fish Restoration .....	-679	-752	-827
2103 Sport Fish Restoration .....	-30	-27	-30
2103 Boat Safety .....	-8	-8	-8
2103 Coastal Wetlands Restoration Trust Fund .....	-5	-5	-5
2132 Sport Fish Restoration .....	27	30	32
2132 Boat Safety .....	7	8	9
2132 Coastal Wetlands Restoration Trust Fund .....	5	5	5
2199 Total current law appropriations .....	-683	-749	-824
2999 Total appropriations .....	-683	-749	-824
5099 Balance, end of year .....	792	870	875

## Program and Financing (in millions of dollars)

Identification code 070-8147-0-7-403	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	2,384	2,485	2,697
5001 Total investments, EOY: Federal securities: Par value .....	2,485	2,697	2,891

The Internal Revenue Code of 1986, as amended by the Transportation Equity Act for the 21st Century and the Safe, Accountable, Flexible, Efficient Transportation Equity Act—A Legacy for Users, provides for the transfer of Highway Trust Fund revenue derived from the motor boat fuel tax and certain other taxes to the Aquatic Resources Trust Fund. In 2005, Title X of P.L. 109-59 changed the name of the Aquatic Resources Trust Fund to the Sport Fish Restoration and Boating Trust Fund. Appropriations are authorized from this fund to meet expenditures for programs specified by law, including sport fish restoration and boating safety activities. Excise tax receipts for the trust fund include motorboat fuel tax receipts, plus receipts from excise taxes on sport fishing equipment, sonar and fish finders, small engine fuels, and import duties on fishing equipment and recreational vessels.

## BOAT SAFETY

## Program and Financing (in millions of dollars)

Identification code 070-8149-0-7-403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State recreational boating safety programs .....	134	162	152
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23	22	.....
1021 Recoveries of prior year unpaid obligations .....	5	.....	.....
1070 Unobligated balance (total) .....	28	22	.....
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust) ....	8	8	8
1221 Appropriations transferred from other acct [014-8151] ....	127	140	153
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-7	-8	-9
1260 Appropriations, mandatory (total) .....	128	140	152
1930 Total budgetary resources available .....	156	162	152
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	22	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	138	117	164
3010 New obligations, unexpired accounts .....	134	162	152
3020 Outlays (gross) .....	-150	-115	-146
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	117	164	170
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	138	117	164
3200 Obligated balance, end of year .....	117	164	170
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	128	140	152
Outlays, gross:			
4100 Outlays from new mandatory authority .....	56	57	62
4101 Outlays from mandatory balances .....	94	58	84
4110 Outlays, gross (total) .....	150	115	146
4180 Budget authority, net (total) .....	128	140	152
4190 Outlays, net (total) .....	150	115	146

The Boat Safety account provides grants for the development and implementation of a coordinated national recreational boating safety program. Boating safety statistics reflect the success in meeting the program's objectives. Pursuant to 16 U.S.C. 777c, as amended by the Safe, Accountable, Flexible, Efficient Transportation Equity Act—A Legacy for Users (P.L. 109-59), the Boat Safety program receives 17.315 percent of the funds collected in the Sport Fish Restoration and Boating Safety Trust Fund.

## Object Classification (in millions of dollars)

Identification code 070-8149-0-7-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2	3	3
11.5 Other personnel compensation .....	1	.....	.....
11.9 Total personnel compensation .....	3	3	3
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	.....	4	4
41.0 Grants, subsidies, and contributions .....	130	154	144
99.9 Total new obligations, unexpired accounts .....	134	162	152

## Employment Summary

Identification code 070-8149-0-7-403	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	17	19	19

## TRUST FUND SHARE OF EXPENSES

## Program and Financing (in millions of dollars)

Identification code 070-8314-0-7-304	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Trust Fund Share of Expenses .....	45	45	45
0900 Total new obligations, unexpired accounts (object class 94.0) .....	45	45	45
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	45	45	45
1930 Total budgetary resources available .....	45	45	45
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	45	45	45
3020 Outlays (gross) .....	-45	-45	-45
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	45	45	45
Outlays, gross:			
4010 Outlays from new discretionary authority .....	45	45	45
4180 Budget authority, net (total) .....	45	45	45
4190 Outlays, net (total) .....	45	45	45

The Trust Fund Share of Expenses account provides resources from the Oil Spill Liability Trust Fund for activities authorized in other accounts including: Operations and Support; Procurement, Construction, and Improvements; and Research and Development.

## GENERAL GIFT FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-8533-0-7-403	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 General Gift Fund .....	3	3	3
2000 Total: Balances and receipts .....	3	3	3
Appropriations:			
Current law:			
2101 General Gift Fund .....	-3	-3	-3
5099 Balance, end of year .....	.....	.....	.....

## Program and Financing (in millions of dollars)

Identification code 070-8533-0-7-403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Obligations by program activity .....	4	3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	.....	.....
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3	3	3
1930 Total budgetary resources available .....	4	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	5	.....
3010 New obligations, unexpired accounts .....	4	3	3
3020 Outlays (gross) .....	-3	-8	-3
3050 Unpaid obligations, end of year .....	5	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	5	.....
3200 Obligated balance, end of year .....	5	.....	.....

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	3	3	3

Outlays, gross:				
4100	Outlays from new mandatory authority .....	3	3	3
4101	Outlays from mandatory balances .....	.....	5	.....
4110	Outlays, gross (total) .....	3	8	3
4180	Budget authority, net (total) .....	3	3	3
4190	Outlays, net (total) .....	3	8	3

**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	1	1	1
5001	Total investments, EOY: Federal securities: Par value .....	1	1	1

The General Gift Fund, maintained from gifts, devises, or bequests, is used for purposes as specified by the donor in connection with or benefit to the Coast Guard training program, as well as all other programs and activities permitted by law (10 U.S.C. 2601).

**Object Classification** (in millions of dollars)

Identification code 070-8533-0-7-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3	Other goods and services from Federal sources .....	1	1
25.4	Operation and maintenance of facilities .....	1	.....
26.0	Supplies and materials .....	2	2
99.9	Total new obligations, unexpired accounts .....	4	3

**OIL SPILL LIABILITY TRUST FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-8185-0-7-304	2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	8,949	9,667
0198	Reconciliation adjustment .....	-11	.....
0199	Balance, start of year .....	8,938	9,667
Receipts:			
Current law:			
1110	Excise Taxes, Oil Spill Liability Trust Fund .....	447	437
1110	Fines and Penalties, OSLTF .....	81	87
1130	Recoveries, Oil Spill Liability Trust Fund .....	11	8
1140	Earnings on Investments .....	362	372
1198	Rounding adjustment .....	1	.....
1199	Total current law receipts .....	902	904
1999	Total receipts .....	902	904
2000	Total: Balances and receipts .....	9,840	10,571
Appropriations:			
Current law:			
2101	Oil Spill Research .....	-15	-15
2101	Inland Oil Spill Programs .....	-21	-21
2101	Trust Fund Share of Pipeline Safety .....	-30	-30
2101	Trust Fund Share of Expenses .....	-45	-45
2101	Maritime Oil Spill Programs .....	-63	-101
2101	Denali Commission Trust Fund .....	-5	-4
2103	Maritime Oil Spill Programs .....	-6	-6
2132	Maritime Oil Spill Programs .....	6	6
2199	Total current law appropriations .....	-179	-216
2999	Total appropriations .....	-179	-216
Special and trust fund receipts returned:			
3010	Trust Fund Share of Pipeline Safety .....	1	.....
5098	Reconciliation adjustment .....	5	.....
5099	Balance, end of year .....	9,667	10,355

**Program and Financing** (in millions of dollars)

Identification code 070-8185-0-7-304	2024 actual	2025 est.	2026 est.
4180	Budget authority, net (total) .....	.....	.....
4190	Outlays, net (total) .....	.....	.....
Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value .....	9,242	9,994
5001	Total investments, EOY: Federal securities: Par value .....	9,994	10,653

The Oil Spill Liability Trust Fund (OSLTF) is used to finance oil pollution prevention and cleanup activities by various Federal agencies. In accordance with the provisions of the Oil Pollution Act of 1990, the Fund may finance annually up to \$50 million of emergency resources and all valid claims from injured parties resulting from oil spills. For Coast Guard, this funds the Trust Fund Share of Expenses and Maritime Oil Spill Programs accounts. The OSLTF is funded by an excise tax on each barrel of oil produced domestically or imported.

**Status of Funds** (in millions of dollars)

Identification code 070-8185-0-7-304	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100	Balance, start of year .....	9,156	9,877
0999	Total balance, start of year .....	9,156	9,877
Cash income during the year:			
Current law:			
Receipts:			
1110	Excise Taxes, Oil Spill Liability Trust Fund .....	447	437
1110	Fines and Penalties, OSLTF .....	81	87
1130	Recoveries, Oil Spill Liability Trust Fund .....	11	8
1150	Earnings on Investments .....	362	372
1160	Inland Oil Spill Programs .....	7	7
1198	Rounding adjustment .....	1	.....
1199	Income under present law .....	909	911
1999	Total cash income .....	909	911
Cash outgo during year:			
Current law:			
2100	Oil Spill Research .....	-16	-18
2100	Inland Oil Spill Programs .....	-31	-30
2100	Trust Fund Share of Pipeline Safety .....	-29	-22
2100	Trust Fund Share of Expenses .....	-45	-45
2100	Maritime Oil Spill Programs .....	-62	-133
2100	Denali Commission Trust Fund .....	-5	-5
2199	Outgo under current law .....	-188	-253
2999	Total cash outgo (-) .....	-188	-253
Surplus or deficit:			
3110	Excluding interest .....	359	286
3120	Interest .....	362	372
3199	Subtotal, surplus or deficit .....	721	658
3220	Denali Commission Trust Fund .....	.....	-1
3299	Total adjustments .....	.....	-1
3999	Total change in fund balance .....	721	658
Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year .....	-117	-118
4200	Oil Spill Liability Trust Fund .....	9,994	10,653
4999	Total balance, end of year .....	9,877	10,535

**MARITIME OIL SPILL PROGRAMS****Program and Financing** (in millions of dollars)

Identification code 070-8349-0-7-304	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Maritime Oil Spill Programs .....	63	190
0900	Total new obligations, unexpired accounts (object class 25.2) .....	63	190
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	81	89
1021	Recoveries of prior year unpaid obligations .....	8	.....
1070	Unobligated balance (total) .....	89	89
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	63	101
1203	Appropriation (previously unavailable)(special or trust) ....	6	6
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-6	-6
1260	Appropriations, mandatory (total) .....	63	101
1900	Budget authority (total) .....	63	101
1930	Total budgetary resources available .....	152	190

MARITIME OIL SPILL PROGRAMS—Continued  
Program and Financing—Continued

Identification code 070-8349-0-7-304	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	89		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	68	61	118
3010 New obligations, unexpired accounts .....	63	190	101
3020 Outlays (gross) .....	-62	-133	-101
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8		
3050 Unpaid obligations, end of year .....	61	118	118
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	68	61	118
3200 Obligated balance, end of year .....	61	118	118
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	63	101	101
Outlays, gross:			
4100 Outlays from new mandatory authority .....	41	63	63
4101 Outlays from mandatory balances .....	21	70	38
4110 Outlays, gross (total) .....	62	133	101
4180 Budget authority, net (total) .....	63	101	101
4190 Outlays, net (total) .....	62	133	101

The Maritime Oil Spill Programs account provides resources from the Oil Spill Liability Trust Fund for costs associated with the cleanup of oil spills. These include emergency costs associated with oil spill cleanup, funding provided to the Prince William Sound Oil Spill Recovery Institute, and the payment of claims to those who suffer harm from oil spills where the responsible party is not identifiable or is without resources. The claims activity in this account will continue to be funded under separate permanent appropriations and are being displayed in a consolidated format to enhance presentation.

## UNITED STATES SECRET SERVICE

## Federal Funds

## OPERATIONS AND SUPPORT

*For necessary expenses of the United States Secret Service for operations and support, including purchase of not to exceed 652 vehicles for police-type use; hire of passenger motor vehicles; purchase of motorcycles made in the United States; hire of aircraft; rental of buildings in the District of Columbia; fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control, as may be necessary to perform protective functions; conduct of and participation in firearms matches; presentation of awards; conduct of behavioral research in support of protective intelligence and operations; payment in advance for commercial accommodations as may be necessary to perform protective functions; and payment, without regard to section 5702 of title 5, United States Code, of subsistence expenses of employees who are on protective missions, whether at or away from their duty stations; \$3,036,991,000; of which \$96,299,000 shall remain available until September 30, 2027, of which \$6,000,000 shall be for a grant for activities related to investigations of missing and exploited children; and of which up to \$35,000,000 may be for calendar year 2025 premium pay in excess of the annual equivalent of the limitation on the rate of pay contained in section 5547(a) of title 5, United States Code, pursuant to section 2 of the Overtime Pay for Protective Services Act of 2016 (5 U.S.C. 5547 note), as last amended by Public Law 118-38: Provided, That not to exceed \$19,125 shall be for official reception and representation expenses: Provided further, That not to exceed \$100,000 shall be to provide technical assistance and equipment to foreign law enforcement organizations in criminal investigations within the jurisdiction of the United States Secret Service.*

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

## Program and Financing (in millions of dollars)

Identification code 070-0400-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Mission Support .....	611	611	670
0002 Protective Operations .....	1,433	1,433	1,240
0003 Field Operations .....	849	849	865
0004 Basic and In-Service Training and Professional Development ....	141	115	156
0799 Total direct obligations .....	3,034	3,008	2,931
0801 Operating Expenses (Reimbursable) .....	28	63	35
0900 Total new obligations, unexpired accounts .....	3,062	3,071	2,966
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	42	45	240
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	35		
1010 Unobligated balance transfer to other accts [070-0112] .....	-1		
1012 Unobligated balance transfers between expired and unexpired accounts .....	2		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	44	45	240
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,688	3,239	3,037
1131 Unobligated balance of appropriations permanently reduced .....	-2		
1160 Appropriation, discretionary (total) .....	2,686	3,239	3,037
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	327	27	27
1701 Change in uncollected payments, Federal sources .....	50		
1750 Spending auth from offsetting collections, disc (total) .....	377	27	27
1900 Budget authority (total) .....	3,063	3,266	3,064
1930 Total budgetary resources available .....	3,107	3,311	3,304
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	45	240	338
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	998	1,062	453
3010 New obligations, unexpired accounts .....	3,062	3,071	2,966
3011 Obligations ("upward adjustments"), expired accounts .....	150		
3020 Outlays (gross) .....	-2,983	-3,680	-3,105
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-164		
3050 Unpaid obligations, end of year .....	1,062	453	314
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-82	-93	-93
3070 Change in uncollected pymts, Fed sources, unexpired .....	-50		
3071 Change in uncollected pymts, Fed sources, expired .....	39		
3090 Uncollected pymts, Fed sources, end of year .....	-93	-93	-93
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	916	969	360
3200 Obligated balance, end of year .....	969	360	221
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3,063	3,266	3,064
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,339	2,613	2,452
4011 Outlays from discretionary balances .....	644	1,067	653
4020 Outlays, gross (total) .....	2,983	3,680	3,105
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-364	-27	-27
4033 Non-Federal sources .....	-21		
4040 Offsets against gross budget authority and outlays (total) ....	-385	-27	-27
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-50		
4052 Offsetting collections credited to expired accounts .....	58		
4060 Additional offsets against budget authority only (total) .....	8		
4070 Budget authority, net (discretionary) .....	2,686	3,239	3,037
4080 Outlays, net (discretionary) .....	2,598	3,653	3,078
4180 Budget authority, net (total) .....	2,686	3,239	3,037
4190 Outlays, net (total) .....	2,598	3,653	3,078

The United States Secret Service has statutory authority to carry out two primary missions: protection of the Nation's leaders and investigation of



financial and electronic crimes. The Secret Service protects and investigates threats against the President and Vice President, their families, visiting heads of state and government, and other individuals as directed by the President; protects the White House Complex, Vice President's Residence, foreign missions, and other buildings within Washington, D.C.; and manages the security at designated National Special Security Events. The Secret Service also investigates violations of laws relating to counterfeiting of obligations and securities of the United States; financial crimes that include, but are not limited to, access device fraud, financial institution fraud, identity theft, and computer fraud; and computer-based attacks on financial, banking, telecommunications, and other critical infrastructure. Within Secret Service, the Operations and Support appropriation funds necessary operations, mission support, and associated management and administration costs.

**Object Classification** (in millions of dollars)

Identification code 070-0400-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1,002	925	1,125
11.3 Other than full-time permanent .....	40	27	38
11.5 Other personnel compensation .....	360	444	314
11.9 Total personnel compensation .....	1,402	1,396	1,477
12.1 Civilian personnel benefits .....	609	571	564
21.0 Travel and transportation of persons .....	114	200	162
22.0 Transportation of things .....	14	11	8
23.1 Rental payments to GSA .....	130	118	122
23.2 Rental payments to others .....	3	10	2
23.3 Communications, utilities, and miscellaneous charges .....	40	67	41
24.0 Printing and reproduction .....	1	2	1
25.1 Advisory and assistance services .....	69	78	103
25.2 Other services from non-Federal sources .....	204	158	144
25.3 Other goods and services from Federal sources .....	87	96	68
25.4 Operation and maintenance of facilities .....	12	13	3
25.5 Research and development contracts .....	1		
25.6 Medical care .....	5	6	6
25.7 Operation and maintenance of equipment .....	41	84	46
25.8 Subsistence and support of persons .....		1	
26.0 Supplies and materials .....	88	48	40
31.0 Equipment .....	131	98	108
32.0 Land and structures .....	77	47	27
41.0 Grants, subsidies, and contributions .....	6	6	6
42.0 Insurance claims and indemnities .....		1	2
99.0 Direct obligations .....	3,034	3,011	2,930
99.0 Reimbursable obligations .....	28	60	36
99.9 Total new obligations, unexpired accounts .....	3,062	3,071	2,966

**Employment Summary**

Identification code 070-0400-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	8,113	8,303	8,357

**CONTRIBUTION FOR ANNUITY BENEFITS, UNITED STATES SECRET SERVICE****Program and Financing** (in millions of dollars)

Identification code 070-0405-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0304 Mandatory-DC Annuity .....	285	268	268
0900 Total new obligations, unexpired accounts (object class 12.1) .....	285	268	268
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	18	1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	268	268	288
1930 Total budgetary resources available .....	286	269	289
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	21

**Change in obligated balance:**

3000 Unpaid obligations, brought forward, Oct 1 .....	1	3	21
3010 New obligations, unexpired accounts .....	285	268	268
3020 Outlays (gross) .....	-283	-250	-288
3050 Unpaid obligations, end of year .....	3	21	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	3	21
3200 Obligated balance, end of year .....	3	21	1

**Budget authority and outlays, net:**

4090 Mandatory:			
Budget authority, gross .....	268	268	288
Outlays, gross:			
4100 Outlays from new mandatory authority .....	268	247	267
4101 Outlays from mandatory balances .....	15	3	21
4110 Outlays, gross (total) .....	283	250	288
4180 Budget authority, net (total) .....	268	268	288
4190 Outlays, net (total) .....	283	250	288

This account provides the Secret Service funding for contributions to the District of Columbia's Police and Firefighters Retirement Plan (DC Annuity).

**PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS**

*For necessary expenses of the United States Secret Service for procurement, construction, and improvements, \$219,330,000 to remain available until September 30, 2028.*

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

**Program and Financing** (in millions of dollars)

Identification code 070-0401-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0006 Protection Assets and Infrastructure .....	59	59	115
0008 Construction and Facility Improvements .....	17	17	104
0799 Total direct obligations .....	76	76	219
0801 Reimbursable program activity (Inflation Reduction Act Funds) .....	9		
0900 Total new obligations, unexpired accounts .....	85	76	219
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	55	48	54
1021 Recoveries of prior year unpaid obligations .....	1	2	
1070 Unobligated balance (total) .....	56	50	54
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	76	76	219
1131 Unobligated balance of appropriations permanently reduced .....	-4		
1160 Appropriation, discretionary (total) .....	72	76	219
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	4	
1701 Change in uncollected payments, Federal sources .....	4		
1750 Spending auth from offsetting collections, disc (total) .....	6	4	
1900 Budget authority (total) .....	78	80	219
1930 Total budgetary resources available .....	134	130	273
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	48	54	54

**Change in obligated balance:**

3000 Unpaid obligations, brought forward, Oct 1 .....	112	124	5
3010 New obligations, unexpired accounts .....	85	76	219
3011 Obligations ("upward adjustments"), expired accounts .....	10		
3020 Outlays (gross) .....	-79	-193	-197
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-2	
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....	124	5	27
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-20	-24	-24

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued  
Program and Financing—Continued

Identification code 070–0401–0–1–751	2024 actual	2025 est.	2026 est.
3070 Change in uncollected pymts, Fed sources, unexpired .....	-4		
3090 Uncollected pymts, Fed sources, end of year .....	-24	-24	-24
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	92	100	-19
3200 Obligated balance, end of year .....	100	-19	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	78	80	219
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	69	186
4011 Outlays from discretionary balances .....	70	124	11
4020 Outlays, gross (total) .....	79	193	197
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-8	-4	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-4		
4052 Offsetting collections credited to expired accounts .....	6		
4060 Additional offsets against budget authority only (total) .....	2		
4070 Budget authority, net (discretionary) .....	72	76	219
4080 Outlays, net (discretionary) .....	71	189	197
4180 Budget authority, net (total) .....	72	76	219
4190 Outlays, net (total) .....	71	189	197

Procurement, Construction, and Improvements provides funds necessary for the planning, operational development, engineering and purchase of one or more assets prior to sustainment. This account provides necessary funding and investments needed to support the Secret Service's protective and investigation missions.

## Object Classification (in millions of dollars)

Identification code 070–0401–0–1–751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	2		
25.2 Other services from non-Federal sources .....	38	51	99
25.3 Other goods and services from Federal sources .....	28		
26.0 Supplies and materials .....	2		25
31.0 Equipment .....	2	8	10
32.0 Land and structures .....	7	17	85
99.0 Direct obligations .....	79	76	219
99.0 Reimbursable obligations .....	6		
99.9 Total new obligations, unexpired accounts .....	85	76	219

## RESEARCH AND DEVELOPMENT

For necessary expenses of the United States Secret Service for research and development, \$3,250,000, to remain available until September 30, 2027.

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

## Program and Financing (in millions of dollars)

Identification code 070–0804–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Protection .....	2	3	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	4	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	3
1930 Total budgetary resources available .....	6	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	5	4

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7	4	
3010 New obligations, unexpired accounts .....	2	3	4
3020 Outlays (gross) .....	-5	-7	-4
3050 Unpaid obligations, end of year .....	4		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	4	
3200 Obligated balance, end of year .....	4		

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	4	4	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....		3	3
4011 Outlays from discretionary balances .....	5	4	1
4020 Outlays, gross (total) .....	5	7	4
4180 Budget authority, net (total) .....	4	4	3
4190 Outlays, net (total) .....	5	7	4

Research and Development includes funds necessary for supporting the search for new or refined knowledge and ideas and for the application or use of such knowledge and ideas for the development of new or improved products, processes, or capabilities. This account provides support to the Secret Service's protective and investigative missions.

## Object Classification (in millions of dollars)

Identification code 070–0804–0–1–751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....	1	3	4
25.5 Research and development contracts .....	1		
99.0 Direct obligations .....	2	3	4
99.9 Total new obligations, unexpired accounts .....	2	3	4

## ADMINISTRATIVE PROVISIONS

SEC. 201. Section 201 of the Department of Homeland Security Appropriations Act, 2018 (division F of Public Law 115–141), related to overtime compensation limitations, shall apply with respect to funds made available in this Act in the same manner as such section applied to funds made available in that Act, except that "fiscal year 2026" shall be substituted for "fiscal year 2018".

SEC. 202. Funding made available under the headings "U.S. Customs and Border Protection—Operations and Support" and "U.S. Customs and Border Protection—Procurement, Construction, and Improvements" shall be available for customs expenses when necessary to maintain operations and prevent adverse personnel actions in Puerto Rico and the U.S. Virgin Islands, in addition to funding provided by sections 740 and 1406i of title 48, United States Code.

SEC. 203. As authorized by section 601(b) of the United States-Colombia Trade Promotion Agreement Implementation Act (Public Law 112–42), fees collected from passengers arriving from Canada, Mexico, or an adjacent island pursuant to section 13031(a)(5) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(5)) shall be available until expended.

SEC. 204. (a) For an additional amount for "U.S. Customs and Border Protection—Operations and Support", \$31,000,000, to remain available until expended, to be reduced by amounts collected and credited to this appropriation in fiscal year 2026 from amounts authorized to be collected by section 286(i) of the Immigration and Nationality Act (8 U.S.C. 1356(i)), section 10412 of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 8311), and section 817 of the Trade Facilitation and Trade Enforcement Act of 2015 (Public Law 114–125), or other such authorizing language.

(b) To the extent that amounts realized from such collections exceed \$31,000,000, those amounts in excess of \$31,000,000 shall be credited to this appropriation, to remain available until expended.

SEC. 205. None of the funds made available in this Act for U.S. Customs and Border Protection may be used to prevent an individual not in the business of importing a prescription drug (within the meaning of section 801(g) of the Federal Food, Drug, and Cosmetic Act) from importing a prescription drug from Canada that complies with the Federal Food, Drug, and Cosmetic Act: Provided, That this section shall apply only to individuals transporting on their person a personal-use

quantity of the prescription drug, not to exceed a 90-day supply: Provided further, That the prescription drug may not be—

- (1) a controlled substance, as defined in section 102 of the Controlled Substances Act (21 U.S.C. 802); or
- (2) a biological product, as defined in section 351 of the Public Health Service Act (42 U.S.C. 262).

SEC. 206. (a) Notwithstanding any other provision of law, none of the funds provided in this or any other Act shall be used to approve a waiver of the navigation and vessel-inspection laws pursuant to section 501(b) of title 46, United States Code, for the transportation of crude oil distributed from and to the Strategic Petroleum Reserve until the Secretary of Homeland Security, after consultation with the Secretaries of the Departments of Energy and Transportation and representatives from the United States flag maritime industry, takes adequate measures to ensure the use of United States flag vessels.

(b) The Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Transportation and Infrastructure of the House of Representatives, and the Committee on Commerce, Science, and Transportation of the Senate within 2 business days of any request for waivers of navigation and vessel-inspection laws pursuant to section 501(b) of title 46, United States Code, with respect to such transportation, and the disposition of such requests.

SEC. 207. (a) Not later than 90 days after the date of enactment of this Act, the Commissioner of U.S. Customs and Border Protection shall submit an expenditure plan for any amounts made available for "U.S. Customs and Border Protection—Procurement, Construction, and Improvements" in this Act and prior Acts to the Committees on Appropriations of the House of Representatives and the Senate.

(b) No such amounts provided in this Act may be obligated prior to the submission of such plan.

SEC. 208. (a) None of the funds provided under the heading "U.S. Immigration and Customs Enforcement—Operations and Support" may be used to accept new intakes, absent exigent circumstances, under contracts for the provision of detention services if the two most recent overall performance evaluations received by the contracted facility are less than "adequate" or the equivalent median score in any subsequent performance evaluation system.

(b) Subsection (a) shall not apply if U.S. Immigration and Customs Enforcement takes the corrective actions necessary to bring the facility into compliance with the detention standards under the relevant contract and submits an evaluation report to the House and Senate Appropriations Subcommittees on Homeland Security 30 days prior to resuming contracted detention operations at such facility.

(c) For facilities contractually required to comply with ICE detention standards, performance evaluations shall be conducted by the U.S. Immigration and Customs Enforcement Office of Professional Responsibility.

SEC. 209. Without regard to the limitation as to time and condition of section 503(d) of this Act, the Secretary may reprogram within and transfer funds to "U.S. Immigration and Customs Enforcement—Operations and Support" as necessary to ensure the detention of aliens prioritized for removal.

SEC. 210. The reports required to be submitted under section 216 of the Department of Homeland Security Appropriations Act, 2021 (division F of Public Law 116–260) shall continue to be submitted semimonthly and each matter required to be included in such reports by such section 216 shall apply in the same manner and to the same extent during the period described in such section 216.

SEC. 211. The terms and conditions of section 217 of the Department of Homeland Security Appropriations Act, 2020 (division D of Public Law 116–93) shall apply to this Act.

SEC. 212. Not later than 45 days after the date of enactment of this Act, the Chief Financial Officer of U.S. Immigration and Customs Enforcement shall submit to the Committees on Appropriations of the House of Representatives and the Senate an obligation plan for amounts made available in this Act for "U.S. Immigration and Customs Enforcement", delineated by level II program, project, and activity.

SEC. 213. (a) Members of the United States House of Representatives and the United States Senate, including the leadership; the heads of Federal agencies and commissions, including the Secretary, Deputy Secretary, Under Secretaries, and Assistant Secretaries of the Department of Homeland Security; the United States Attorney General, Deputy Attorney General, Assistant Attorneys General, and the United States Attorneys; and senior members of the Executive Office of the President, including the Director of the Office of Management and Budget, shall not be exempt from Federal passenger and baggage screening.

(b) None of the funds made available in this or any other Act, including prior Acts, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the components funded by this Act may be used to carry out legislation altering the applicability of the screening requirements outlined in subsection (a).

SEC. 214. Notwithstanding section 44923 of title 49, United States Code, for fiscal year 2026, any funds in the Aviation Security Capital Fund established by section 44923(h) of title 49, United States Code, may be used for the procurement and installation of explosives detection systems or for the issuance of other transaction agreements for the purpose of funding projects described in section 44923(a) of such title.

SEC. 215. Not later than 45 days after the submission of the President's budget proposal, the Administrator of the Transportation Security Administration shall submit to the Committees on Appropriations and Homeland Security of the House of Representatives and the Committees on Appropriations and Commerce, Science, and Transportation of the Senate a single report that fulfills the following requirements:

(1) a Capital Investment Plan that includes a plan for continuous and sustained capital investment in new, and the replacement of aged, transportation security equipment;

(2) the 5-year technology investment plan as required by section 1611 of title XVI of the Homeland Security Act of 2002, as amended by section 3 of the Transportation Security Acquisition Reform Act (Public Law 113–245); and

(3) the Advanced Integrated Passenger Screening Technologies report as required by the Senate Report accompanying the Department of Homeland Security Appropriations Act, 2019 (Senate Report 115–283).

SEC. 216. (a) None of the funds made available by this Act under the heading "Coast Guard—Operations and Support" shall be for expenses incurred for recreational vessels under section 12114 of title 46, United States Code, except to the extent fees are collected from owners of yachts and credited to the appropriation made available by this Act under the heading "Coast Guard—Operations and Support".

(b) To the extent such fees are insufficient to pay expenses of recreational vessel documentation under such section 12114, and there is a backlog of recreational vessel applications, personnel performing non-recreational vessel documentation functions under subchapter II of chapter 121 of title 46, United States Code, may perform documentation under section 12114.

SEC. 217. Notwithstanding any other provision of law, the Commandant of the Coast Guard shall submit to the Committees on Appropriations of the House of Representatives and the Senate a future-years capital investment plan as described in the second proviso under the heading "Coast Guard—Acquisition, Construction, and Improvements" in the Department of Homeland Security Appropriations Act, 2015 (Public Law 114–4), which shall be subject to the requirements in the third and fourth provisos under such heading.

SEC. 218. Amounts deposited into the Coast Guard Housing Fund in fiscal year 2026 shall be available until expended to carry out the purposes of section 2946 of title 14, United States Code, and shall be in addition to funds otherwise available for such purposes.

SEC. 219. The United States Secret Service is authorized to obligate funds in anticipation of reimbursements from executive agencies, as defined in section 105 of title 5, United States Code, for personnel receiving training sponsored by the James J. Rowley Training Center, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available under the heading "United States Secret Service—Operations and Support" at the end of the fiscal year.

SEC. 220. (a) None of the funds made available to the United States Secret Service by this Act or by previous appropriations Acts may be made available for the protection of the head of a Federal agency other than the Secretary of Homeland Security.

(b) The Director of the United States Secret Service may enter into agreements to provide such protection on a fully reimbursable basis.

SEC. 221. For purposes of section 503(a)(3) of this Act, up to \$15,000,000 may be reprogrammed within "United States Secret Service—Operations and Support".

SEC. 222. Funding made available in this Act for "United States Secret Service—Operations and Support" is available for travel of United States Secret Service employees on protective missions without regard to the limitations on such expenditures in this or any other Act if the Director of the United States Secret Service or a designee notifies the Committees on Appropriations of the House of Representatives and the Senate 10 or more days in advance, or as early as practicable, prior to such expenditures.

SEC. 223. Without regard to the limitation as to time and condition of section 503(d) of this Act, after June 15, in accordance with the notification requirement described in subsection (b) of such section, up to the following amounts may be reprogrammed within "Coast Guard—Operations and Support"—

- (1) \$10,000,000 to or from the "Military Personnel" funding category; and
- (2) \$10,000,000 between the "Field Operations" funding subcategories.

# **CYBERSECURITY AND INFRASTRUCTURE SECURITY AGENCY**

## **Federal Funds**

### **OPERATIONS AND SUPPORT**

*For necessary expenses of the Cybersecurity and Infrastructure Security Agency for operations and support, \$1,957,885,000, of which \$5,929,000 shall remain available until September 30, 2027: Provided, That not to exceed \$3,825 shall be for official reception and representation expenses.*

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

### **Program and Financing** (in millions of dollars)

Identification code 070–0566–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 CAS - Mission Support .....	482	618	352
0003 CAS - Cybersecurity .....	1,182	1,139	966
0005 CAS - Emergency Communications .....	101	93	82
0006 CAS - Integrated Operations .....	227	220	182
0007 CAS - Infrastructure Security .....	161	133	300
0008 CAS - Risk Management Operations .....	120	90	37
0009 CAS - Stakeholder Engagement and Requirements .....	104	90	37
0799 Total direct obligations .....	2,377	2,383	1,956
0801 Reimbursable program activity .....	2		
0900 Total new obligations, unexpired accounts .....	2,379	2,383	1,956

<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	32	33	40
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	32		
1012 Unobligated balance transfers between expired and unexpired accounts .....	2	2	
1070 Unobligated balance (total) .....	34	35	40
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	2,383	2,383	1,958
1131 Unobligated balance of appropriations permanently reduced .....	-1	-4	
1160 Appropriation, discretionary (total) .....	2,382	2,379	1,958
<b>Advance appropriations, discretionary:</b>			
1173 Advance appropriations transferred from other accounts [070–0413] .....	6	5	
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	2	4	
1900 Budget authority (total) .....	2,390	2,388	1,958
1930 Total budgetary resources available .....	2,424	2,423	1,998
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-12		
1941 Unexpired unobligated balance, end of year .....	33	40	42

<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,636	1,491	1,303
3010 New obligations, unexpired accounts .....	2,379	2,383	1,956
3011 Obligations ("upward adjustments"), expired accounts .....	5		
3020 Outlays (gross) .....	-2,461	-2,571	-2,036
3041 Recoveries of prior year unpaid obligations, expired .....	-68		
3050 Unpaid obligations, end of year .....	1,491	1,303	1,223
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-5	-5
3071 Change in uncollected pymts, Fed sources, expired .....	3		
3090 Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1,628	1,486	1,298
3200 Obligated balance, end of year .....	1,486	1,298	1,218

<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	2,390	2,388	1,958
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	1,190	1,146	939
4011 Outlays from discretionary balances .....	1,200	1,425	1,097
4020 Outlays, gross (total) .....	2,390	2,571	2,036
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-4	-4	

4033 Non-Federal sources .....	-2		
4040 Offsets against gross budget authority and outlays (total) ....	-6	-4	
<b>Additional offsets against gross budget authority only:</b>			
4052 Offsetting collections credited to expired accounts .....	4		
4060 Additional offsets against budget authority only (total) .....	4		
4070 Budget authority, net (discretionary) .....	2,388	2,384	1,958
4080 Outlays, net (discretionary) .....	2,384	2,567	2,036
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	71		
4180 Budget authority, net (total) .....	2,388	2,384	1,958
4190 Outlays, net (total) .....	2,455	2,567	2,036

The Cybersecurity and Infrastructure Security Agency (CISA) leads efforts to understand, manage, and reduce risk to the Nation's critical infrastructure from cyber and physical threats, including terrorist attacks, cyber incidents, natural disasters, and other catastrophic incidents. The Operations and Support Account funds the necessary operations, mission support, and associated management and administration costs for the Agency. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

### **Object Classification** (in millions of dollars)

Identification code 070–0566–0–1–999	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	457	589	404
11.3 Other than full-time permanent .....	16	1	
11.5 Other personnel compensation .....	23	23	24
11.9 Total personnel compensation .....	496	613	428
12.1 Civilian personnel benefits .....	214	135	193
21.0 Travel and transportation of persons .....	13	6	
23.1 Rental payments to GSA .....	21	2	
23.2 Rental payments to others .....	1		
23.3 Communications, utilities, and miscellaneous charges .....	3	3	3
25.1 Advisory and assistance services .....	877	1,219	934
25.2 Other services from non-Federal sources .....	5	58	42
25.3 Other goods and services from Federal sources .....	474	141	120
25.4 Operation and maintenance of facilities .....	12	6	8
25.5 Research and development contracts .....		2	4
25.7 Operation and maintenance of equipment .....	6	30	32
26.0 Supplies and materials .....		8	9
31.0 Equipment .....	212	93	111
32.0 Land and structures .....	8		
41.0 Grants, subsidies, and contributions .....	35	67	72
99.0 Direct obligations .....	2,377	2,383	1,956
99.0 Reimbursable obligations .....	2		
99.9 Total new obligations, unexpired accounts .....	2,379	2,383	1,956

### **Employment Summary**

Identification code 070–0566–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,272	3,292	2,324

### **PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS**

*For necessary expenses of the Cybersecurity and Infrastructure Security Agency for procurement, construction, and improvements, \$420,453,000, to remain available until September 30, 2028.*

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

### **Program and Financing** (in millions of dollars)

Identification code 070–0412–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CAS - Cybersecurity .....	447	470	402
0002 CAS - Emergency Communications .....	54	29	18
0005 CAS - Infrastructure Protection .....	4		
0006 CAS - Construction Facilities and Improvements .....	2		

0900	Total new obligations, unexpired accounts .....	507	499	420
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	42	44	34
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	42		
1021	Recoveries of prior year unpaid obligations .....	23		
1070	Unobligated balance (total) .....	65	44	34
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	489	489	420
1131	Unobligated balance of appropriations permanently reduced .....	-4		
1160	Appropriation, discretionary (total) .....	485	489	420
Spending authority from offsetting collections, discretionary:				
1701	Change in uncollected payments, Federal sources .....	1		
1900	Budget authority (total) .....	486	489	420
1930	Total budgetary resources available .....	551	533	454
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	44	34	34
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	663	541	492
3010	New obligations, unexpired accounts .....	507	499	420
3020	Outlays (gross) .....	-591	-548	-513
3040	Recoveries of prior year unpaid obligations, unexpired .....	-23		
3041	Recoveries of prior year unpaid obligations, expired .....	-15		
3050	Unpaid obligations, end of year .....	541	492	399
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-1	-1
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	663	540	491
3200	Obligated balance, end of year .....	540	491	398
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	486	489	420
Outlays, gross:				
4010	Outlays from new discretionary authority .....	121	196	168
4011	Outlays from discretionary balances .....	413	347	345
4020	Outlays, gross (total) .....	534	543	513
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1		
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	57	5	
4180	Budget authority, net (total) .....	485	489	420
4190	Outlays, net (total) .....	591	548	513

Procurement, Construction, and Improvements (PC&I) provides the funds necessary for the manufacture, purchase, or enhancement of one or more assets prior to sustainment. This funding supports the investments needed to understand and facilitate the security and resilience of infrastructure against terrorist attacks, cyber events, and natural disasters. Secure and resilient infrastructure is essential for national security, economic vitality, and public health and safety.

#### Object Classification (in millions of dollars)

Identification code 070-0412-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.3	Communications, utilities, and miscellaneous charges .....	9	
25.1	Advisory and assistance services .....	170	149
25.3	Other goods and services from Federal sources .....	299	350
25.7	Operation and maintenance of equipment .....	2	
31.0	Equipment .....	27	
99.9	Total new obligations, unexpired accounts .....	507	499

#### RESEARCH AND DEVELOPMENT

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

#### Program and Financing (in millions of dollars)

Identification code 070-0805-0-1-054	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0004	CAS - Risk Management R&D .....	3	
0005	CAS - Infrastructure Security R&D .....		1
0900	Total new obligations, unexpired accounts (object class 25.5) .....	3	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	5	1
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	1	1
1131	Unobligated balance of appropriations permanently reduced .....	-2	
1160	Appropriation, discretionary (total) .....	-1	1
1930	Total budgetary resources available .....	4	2
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	12	8
3010	New obligations, unexpired accounts .....	3	1
3020	Outlays (gross) .....	-6	-8
3041	Recoveries of prior year unpaid obligations, expired .....	-1	
3050	Unpaid obligations, end of year .....	8	1
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	12	8
3200	Obligated balance, end of year .....	8	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	-1	1
Outlays, gross:			
4011	Outlays from discretionary balances .....	6	8
4180	Budget authority, net (total) .....	-1	1
4190	Outlays, net (total) .....	6	8

Research and Development includes the funds necessary for supporting the search for new or refined knowledge and ideas, and for the application or use of such knowledge and ideas for the development of new or improved products, processes, or capabilities. These resources funded capability development in support of the Cybersecurity and Infrastructure Security Agency's (CISA) infrastructure security and risk analytics initiatives.

#### CYBERSECURITY RESPONSE AND RECOVERY FUND

#### Program and Financing (in millions of dollars)

Identification code 070-1911-0-1-054	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Direct program activity .....	20	20
0900	Total new obligations, unexpired accounts (object class 25.1) .....	20	20
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	40	60
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170	Advance appropriation .....	20	20
1900	Budget authority (total) .....	20	20
1930	Total budgetary resources available .....	60	80
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	60	60
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....		16
3010	New obligations, unexpired accounts .....	20	20
3020	Outlays (gross) .....	-4	-8
3050	Unpaid obligations, end of year .....	16	28

CYBERSECURITY RESPONSE AND RECOVERY FUND—Continued  
Program and Financing—Continued

Identification code 070–1911–0–1–054	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			16
3200 Obligated balance, end of year .....		16	28
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	20	20	20
Outlays, gross:			
4010 Outlays from new discretionary authority .....		4	4
4011 Outlays from discretionary balances .....			4
4020 Outlays, gross (total) .....		4	8
4180 Budget authority, net (total) .....	20	20	20
4190 Outlays, net (total) .....		4	8

The Cybersecurity and Infrastructure Security Agency's (CISA) Cyber Response and Recovery Fund (CRRF) appropriation ensures that funding is available to CISA to respond to a significant incident, as declared by the Secretary of Homeland Security. This account was authorized and appropriated in the Infrastructure Investment and Jobs Act.

## FEDERAL EMERGENCY MANAGEMENT AGENCY

## Federal Funds

## FEDERAL ASSISTANCE

## (INCLUDING TRANSFER OF FUNDS)

For activities of the Federal Emergency Management Agency for Federal assistance through grants, contracts, cooperative agreements, and other activities, \$2,593,517,000, which shall be allocated as follows:

(1) \$351,000,000 for the State Homeland Security Grant Program and the Tribal Homeland Security Grant Program under sections 2004 and 2005 of the Homeland Security Act of 2002 (6 U.S.C. 605 and 606), of which \$140,000,000 shall be for Operation Stonegarden: Provided, That notwithstanding subsection (c)(4) of such section 2004, for fiscal year 2026, the Commonwealth of Puerto Rico shall make available to local and tribal governments amounts provided to the Commonwealth of Puerto Rico under this paragraph in accordance with subsection (c)(1) of such section 2004: Provided further, That the Administrator of the Federal Emergency Management Agency shall impose a cost matching requirement for each grant awarded under this paragraph requiring that Federal funds not exceed 75 percent of the total cost of all projects funded through the grant.

(2) \$415,500,000 for the Urban Area Security Initiative under section 2003 of the Homeland Security Act of 2002 (6 U.S.C. 604): Provided, That the Administrator of the Federal Emergency Management Agency shall impose a cost matching requirement for each grant awarded under this paragraph requiring that Federal funds not exceed 75 percent of the total cost of all projects funded through the grant.

(3) \$274,500,000 for the Nonprofit Security Grant Program under section 2009 of the Homeland Security Act of 2002 (6 U.S.C. 609a): Provided, That eligible recipients are those described in section 2009(b) of such Act (6 U.S.C. 609a(b)) or are an otherwise eligible recipient at risk of a terrorist or other extremist attack.

(4) \$50,000,000 for Public Transportation Security Assistance, Railroad Security Assistance, and Over-the-Road Bus Security Assistance under sections 1406, 1513, and 1532 of the Implementing Recommendations of the 9/11 Commission Act of 2007 (6 U.S.C. 1135, 1163, and 1182), of which \$9,000,000 shall be for Amtrak security: Provided, That such public transportation security assistance shall be provided directly to public transportation agencies: Provided further, That, with the exception of any grants for Amtrak security, the Administrator of the Federal Emergency Management Agency shall impose a cost matching requirement for each grant awarded under this paragraph requiring that Federal funds not exceed 75 percent of the total cost of all projects funded through the grant.

(5) \$50,000,000 for Port Security Grants in accordance with section 70107 of title 46, United States Code.

(6) \$648,000,000, to remain available until September 30, 2027, of which \$324,000,000 shall be for Assistance to Firefighter Grants and \$324,000,000 shall be for Staffing for Adequate Fire and Emergency Response Grants under sections 33 and 34 respectively of the Federal Fire Prevention and Control Act of 1974 (15 U.S.C. 2229 and 2229a).

(7) \$319,500,000 for emergency management performance grants under the National Flood Insurance Act of 1968 (42 U.S.C. 4001 et seq.), the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121), the Earthquake Hazards Reduction Act of 1977 (42 U.S.C. 7701), section 762 of title 6, United States Code, and Reorganization Plan No. 3 of 1978 (5 U.S.C. App.).

(8) \$281,475,000 for necessary expenses for Flood Hazard Mapping and Risk Analysis, in addition to and to supplement any other sums appropriated under the National Flood Insurance Fund, and such additional sums as may be provided by States or other political subdivisions for cost-shared mapping activities under section 1360(f)(2) of the National Flood Insurance Act of 1968 (42 U.S.C. 4101(f)(2)), to remain available until expended.

(9) \$203,542,000 to sustain current operations for training, exercises, technical assistance, and other programs.

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

## Program and Financing (in millions of dollars)

Identification code 070–0413–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CAS - Grants .....	4,791	4,450	2,390
0002 CAS - Education, Training, and Exercises (incl USFA) .....	305	306	204
0799 Total direct obligations .....	5,096	4,756	2,594
0801 Reimbursable program activity (Education, Training, and Exercises incl USFA) .....	2		
0900 Total new obligations, unexpired accounts .....	5,098	4,756	2,594
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,176	1,552	949
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2,174		
1010 Unobligated balance transfer to other accts [070–0702] .....	-127	-6	
1011 Unobligated balance transfer from other acct [070–0500] ....	8	4	
1021 Recoveries of prior year unpaid obligations .....	28	194	
1070 Unobligated balance (total) .....	2,085	1,744	949
Budget authority:			
Appropriations, discretionary:			
1100 CAS - Grants .....	2,827	2,782	2,390
1100 CAS - Education, Training, and Exercises .....	306	306	204
1100 PL 118–50 Supplemental - Nonprofit Security Grant Program .....	390		
1121 Appropriations transferred from other acct [070–0416] ....	33	33	
1121 Appropriations transferred from other acct [070–0530] ....	650	650	
1160 Appropriation, discretionary (total) .....	4,206	3,771	2,594
Advance appropriations, discretionary:			
1170 Advance appropriation - STORM Act .....	100	100	100
1170 Advance appropriation - Cybersecurity Grant Program .....	300	100	
1172 Advance appropriations transferred to other accounts [070–0200] .....	-1		
1172 Advance appropriations transferred to other accounts [070–0700] .....	-12	-6	
1172 Advance appropriations transferred to other accounts [070–0566] .....	-6	-5	
1180 Advanced appropriation, discretionary (total) .....	381	189	100
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	1	
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	2	1	
1900 Budget authority (total) .....	4,589	3,961	2,694
1930 Total budgetary resources available .....	6,674	5,705	3,643
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-24		
1941 Unexpired unobligated balance, end of year .....	1,552	949	1,049
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10,224	11,482	4,524
3010 New obligations, unexpired accounts .....	5,098	4,756	2,594
3011 Obligations ("upward adjustments"), expired accounts .....	12		
3020 Outlays (gross) .....	-3,635	-11,511	-1,827
3030 Unpaid obligations transferred to other accts [069–0700] ....	-9	-9	
3040 Recoveries of prior year unpaid obligations, unexpired .....	-28	-194	
3041 Recoveries of prior year unpaid obligations, expired .....	-180		
3050 Unpaid obligations, end of year .....	11,482	4,524	5,291
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		

3071	Change in uncollected pymts, Fed sources, expired .....	1		
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	10,223	11,481	4,523
3200	Obligated balance, end of year .....	11,481	4,523	5,290
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	4,589	3,961	2,694
Outlays, gross:				
4010	Outlays from new discretionary authority .....	162	255	239
4011	Outlays from discretionary balances .....	3,345	11,009	1,588
4020	Outlays, gross (total) .....	3,507	11,264	1,827
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1	-1	
4033	Non-Federal sources: .....	-11		
4040	Offsets against gross budget authority and outlays (total) ....	-12	-1	
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1		
4052	Offsetting collections credited to expired accounts .....	11		
4060	Additional offsets against budget authority only (total) .....	10		
4070	Budget authority, net (discretionary) .....	4,587	3,960	2,694
4080	Outlays, net (discretionary) .....	3,495	11,263	1,827
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	128	247	
4180	Budget authority, net (total) .....	4,587	3,960	2,694
4190	Outlays, net (total) .....	3,623	11,510	1,827

Federal Assistance provides monetary and non-monetary support in the form of grants or grant agreements, cooperative agreements, non-cash contributions, and other Federal support. Federal assistance does not include amounts received as reimbursement for services rendered to individuals. Through a variety of programs, FEMA provides for grants, training, exercises, and other support to assist Federal agencies, States, territories, and tribal and local jurisdictions to prevent, protect against, mitigate, respond to, and recover from terrorism and natural disasters.

**Grants:** FEMA provides grants that focus on building and sustaining the 32 core capabilities associated with the five mission areas described in the National Preparedness Goal. These grants include: 1) the State Homeland Security Grant Program, including Operation Stonegarden, which supports the implementation of security strategies to address identified planning, organization, equipment, training, and exercise needs to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other-catastrophic events; 2) the Urban Area Security Initiative, which addresses the unique risk-driven and capabilities-based planning, organization, equipment, training, and exercise needs of high-threat, high-density urban areas based on capability targets identified during the Threat Hazard Identification and Risk Assessment process; 3) the Transit Security Grant Program for public transportation security assistance and railroad security assistance, which supports owners and operators of transit systems, including intra-city bus, commuter bus, ferries, and all forms of passenger rail, to protect critical surface transportation infrastructure and the traveling public from acts of terrorism and to increase the resilience of transit infrastructure; 4) the Port Security Grant Program, which improves port-wide maritime security risk management, enhances maritime domain awareness, supports maritime security training and exercises, and maintains and/or reestablishes maritime security mitigation protocols that support port recovery and resiliency capabilities; 5) Firefighter Assistance Grants, including the Assistance to Firefighter Grant and the Staffing for Adequate Fire and Emergency Response grants, which provide direct assistance to local fire departments for investments to improve their ability to safeguard the lives of firefighting personnel and members of the public in the event of a terrorist attack or other major incident; 6) Emergency Management Performance Grants, which provides funding on a formula basis to all 56 States and Territories to achieve target levels of capability in catastrophic planning and emergency management; 7) the Flood Hazard Mapping and Risk Analysis program, which drives national actions to reduce flood risk by

addressing flood hazard data update needs, supporting local government hazard mitigation planning, and providing the flood risk data needed to manage the NFIP's financial exposure; and 8) the Nonprofit Security Grant Program, which supports the implementation of State homeland security strategies to address identified planning, organization, equipment, training, and exercise needs to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other catastrophic events.

**Education, Training, and Exercises Programs:** FEMA provides specialized training to emergency responders and supports development, execution, and evaluation of exercises to test the Nation's preparedness for all hazards. These programs include: 1) the National Exercise Program, which designs, coordinates, conducts, and evaluates exercises that rigorously test the Nation's ability to perform missions and functions that prevent, protect against, respond to, recover from, and mitigate all hazards; 2) the Center for Domestic Preparedness, which provides specialized all-hazards preparedness training to State, local, and tribal emergency responders on skills tied to national priorities, in particular those related to Weapons of Mass Destruction; 3) the Emergency Management Institute, which provides training to Federal, State, local, tribal, volunteer, public, and private sector officials to strengthen emergency management core competencies, knowledge, and skills, thus improving the Nation's capability to prepare for, protect against, respond to, recover from, and mitigate all hazards; 4) the Center for Homeland Defense and Security, which develops and offers educational resources to the entire homeland security enterprise; and 5) the U.S. Fire Administration, which promotes fire awareness, safety, and risk reduction across communities and prepares the Nation's first responders through ongoing training in evaluating and minimizing community risk, improving protection of critical infrastructure, and preparing to respond to all-hazard emergencies.

#### Object Classification (in millions of dollars)

Identification code 070-0413-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	35	42	39
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	36	43	40
12.1 Civilian personnel benefits .....	13	14	13
21.0 Travel and transportation of persons .....	7	3	3
23.3 Communications, utilities, and miscellaneous charges .....	7	4	4
25.1 Advisory and assistance services .....	346	346	324
25.2 Other services from non-Federal sources .....	38	38	38
25.4 Operation and maintenance of facilities .....	31	31	31
25.6 Medical care .....	2	1	1
25.7 Operation and maintenance of equipment .....	5	5	5
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	4	4	4
41.0 Grants, subsidies, and contributions .....	4,606	4,266	2,130
99.0 Direct obligations .....	5,096	4,756	2,594
99.0 Reimbursable obligations .....	2		
99.9 Total new obligations, unexpired accounts .....	5,098	4,756	2,594

#### Employment Summary

Identification code 070-0413-0-1-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	319	370	340

#### OPERATIONS AND SUPPORT

*For necessary expenses of the Federal Emergency Management Agency for operations and support, \$1,499,955,000: Provided, That not to exceed \$2,250 shall be for official reception and representation expenses.*

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

## OPERATIONS AND SUPPORT—Continued

## Program and Financing (in millions of dollars)

Identification code 070–0700–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CAS - Mission Support .....	630	615	605
0002 CAS - Regional Operations .....	210	223	211
0003 CAS - Mitigation .....	83	79	76
0004 CAS - Preparedness and Protection .....	282	304	339
0005 CAS - Response and Recovery .....	301	292	293
0006 PL 118–50 Supplemental - Administration of Nonprofit Security Grants .....	1	1	1
0007 IUA Supplemental - PL 117–58 - Dam Safety Program .....	7	25	25
0799 Total direct obligations .....	1,514	1,539	1,550
0801 Reimbursable program activity (Regional Operations) .....	.....	1	1
0802 Reimbursable program activity (Mission Support) .....	3	1	2
0803 Reimbursable program activity (Preparedness and Protection) .....	26	28	19
0804 Reimbursable program activity (Response and Recovery) .....	1	.....	2
0899 Total reimbursable obligations .....	30	30	24
0900 Total new obligations, unexpired accounts .....	1,544	1,569	1,574

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	114	113	62
1011 Unobligated balance transfer from other acct [070–0702] ....	7	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	3	.....	.....
1070 Unobligated balance (total) .....	124	113	62
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,494	1,484	1,500
1131 Unobligated balance of appropriations permanently reduced .....	-2	-2	.....
1160 Appropriation, discretionary (total) .....	1,492	1,482	1,500
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [070–0413] .....	12	6	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	28	30	30
1701 Change in uncollected payments, Federal sources .....	2	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	30	30	30
1900 Budget authority (total) .....	1,534	1,518	1,530
1930 Total budgetary resources available .....	1,658	1,631	1,592
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	113	62	18

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	697	645	668
3010 New obligations, unexpired accounts .....	1,544	1,569	1,574
3011 Obligations ("upward adjustments"), expired accounts .....	20	4	.....
3020 Outlays (gross) .....	-1,568	-1,538	-1,293
3041 Recoveries of prior year unpaid obligations, expired .....	-48	-12	.....
3050 Unpaid obligations, end of year .....	645	668	949
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-13	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired .....	-2	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	10	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	684	640	663
3200 Obligated balance, end of year .....	640	663	944

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	1,534	1,518	1,530
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,038	905	903
4011 Outlays from discretionary balances .....	530	633	390
4020 Outlays, gross (total) .....	1,568	1,538	1,293
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-37	-30	-30
4033 Non-Federal sources .....	-2	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-39	-30	-30

## Additional offsets against gross budget authority only:

4050 Change in uncollected pymts, Fed sources, unexpired .....	-2	.....	.....
4052 Offsetting collections credited to expired accounts .....	11	.....	.....
4060 Additional offsets against budget authority only (total) .....	9	.....	.....
4070 Budget authority, net (discretionary) .....	1,504	1,488	1,500
4080 Outlays, net (discretionary) .....	1,529	1,508	1,263
4180 Budget authority, net (total) .....	1,504	1,488	1,500
4190 Outlays, net (total) .....	1,529	1,508	1,263

Operations and Support funds the Federal Emergency Management Agency's core mission: development and maintenance of an integrated, nationwide capability to prepare for, mitigate, respond to, and recover from major disasters and emergencies, in partnership with other Federal agencies, State, local, tribal, and territorial (SLTT) governments, volunteer organizations, and the private sector. Activities supported by this account incorporate the essential command and control functions, mitigate long-term risks, ensure the continuity and restoration of essential services and functions, and provide leadership to build, sustain, and improve the coordination and delivery of support to citizens and State, local, tribal, and territorial governments.

## Object Classification (in millions of dollars)

Identification code 070–0700–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	540	544	529
11.5 Other personnel compensation .....	16	16	16
11.9 Total personnel compensation .....	556	560	545
12.1 Civilian personnel benefits .....	199	200	194
21.0 Travel and transportation of persons .....	15	7	5
23.1 Rental payments to GSA .....	51	52	55
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	41	41	45
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	197	218	228
25.2 Other services from non-Federal sources .....	209	225	231
25.3 Other goods and services from Federal sources .....	38	34	36
25.4 Operation and maintenance of facilities .....	34	32	34
25.6 Medical care .....	2	2	2
25.7 Operation and maintenance of equipment .....	74	66	70
26.0 Supplies and materials .....	6	6	6
31.0 Equipment .....	26	23	25
32.0 Land and structures .....	4	4	4
41.0 Grants, subsidies, and contributions .....	58	67	68
42.0 Insurance claims and indemnities .....	1	.....	.....
99.0 Direct obligations .....	1,513	1,539	1,550
99.0 Reimbursable obligations .....	29	30	24
99.5 Adjustment for rounding .....	2	.....	.....
99.9 Total new obligations, unexpired accounts .....	1,544	1,569	1,574

## Employment Summary

Identification code 070–0700–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4,063	4,214	4,052
2001 Reimbursable civilian full-time equivalent employment .....	49	8	8

## RADIOLOGICAL EMERGENCY PREPAREDNESS PROGRAM

## Program and Financing (in millions of dollars)

Identification code 070–0715–0–1–453	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Radiological Emergency Preparedness .....	34	36	38
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	9
1021 Recoveries of prior year unpaid obligations .....	2	2	2
1070 Unobligated balance (total) .....	5	5	11



Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	40	40	30
1702	Offsetting collections (previously unavailable) .....	32	40	40
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations) .....	-40	-40	-40
1750	Spending auth from offsetting collections, disc (total) .....	32	40	30
1930	Total budgetary resources available .....	37	45	41
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	3	9	3
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	13	11	10
3010	New obligations, unexpired accounts .....	34	36	38
3020	Outlays (gross) .....	-34	-35	-30
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	-2	-2
3050	Unpaid obligations, end of year .....	11	10	16
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	13	11	10
3200	Obligated balance, end of year .....	11	10	16
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	32	40	30
Outlays, gross:				
4010	Outlays from new discretionary authority .....	26	26	20
4011	Outlays from discretionary balances .....	8	9	10
4020	Outlays, gross (total) .....	34	35	30
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-2	-2	-2
4033	Non-Federal sources .....	-38	-38	-28
4040	Offsets against gross budget authority and outlays (total) ....	-40	-40	-30
4070	Budget authority, net (discretionary) .....	-8	.....	.....
4080	Outlays, net (discretionary) .....	-6	-5	.....
4180	Budget authority, net (total) .....	-8	.....	.....
4190	Outlays, net (total) .....	-6	-5	.....
<b>Memorandum (non-add) entries:</b>				
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	32	40	40
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	40	40	40

The Radiological Emergency Preparedness Program assists State, local, and tribal governments in the development of off-site radiological emergency preparedness plans within the emergency planning zones of Nuclear Regulatory Commission (NRC) licensed commercial nuclear power facilities. The fund is financed from fees assessed and collected from the NRC licensees to cover the costs for radiological emergency planning, preparedness, and response activities.

#### Object Classification (in millions of dollars)

Identification code 070-0715-0-1-453		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent .....	14	15	16
12.1	Civilian personnel benefits .....	5	6	7
21.0	Travel and transportation of persons .....	2	1	1
23.1	Rental payments to GSA .....	2	2	2
23.3	Communications, utilities, and miscellaneous charges .....	1	1	1
25.1	Advisory and assistance services .....	8	9	9
25.2	Other services from non-Federal sources .....	1	2	2
25.4	Operation and maintenance of facilities .....	1	.....	.....
99.9	Total new obligations, unexpired accounts .....	34	36	38

#### Employment Summary

Identification code 070-0715-0-1-453	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	113	116	132

#### DISASTER RELIEF FUND

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses in carrying out the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.), \$26,474,000,000, to remain available until expended: *Provided*, That such amount shall be for major disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) and is designated by the Congress as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985: *Provided further*, That of the amount made available under this heading, \$3,000,000 may be transferred to the Disaster Assistance Direct Loan Program Account for administrative expenses to carry out the direct loan program authorized by section 417 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5184).

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

#### DISASTER RELIEF FUND

[(INCLUDING TRANSFER OF FUNDS)]

For an additional amount for "Disaster Relief Fund", \$29,000,000,000, to remain available until expended, of which \$28,000,000,000 shall be for major disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.): *Provided*, That \$4,000,000 shall be transferred to "Office of Inspector General—Operations and Support" for audits and investigations funded under "Federal Emergency Management Agency—Disaster Relief Fund": *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

#### Program and Financing (in millions of dollars)

Identification code 070-0702-0-1-453		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0003	Base/Non Major Disasters .....	872	883	842
0004	Disaster Relief .....	37,291	61,626	26,544
0005	PDM/BRIC .....	629	256	50
0007	ARPA .....	955		
0799	Total direct obligations .....	39,747	62,765	27,436
0801	Reimbursable program activity .....	3		
0900	Total new obligations, unexpired accounts .....	39,750	62,765	27,436
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	7,691	7,114	1,727
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	6,982		
1010	Unobligated balance transfer to other accts [070-0700] .....	-7		
1010	Unobligated balance transfer to other accts [070-0703] .....	-123		
1010	Unobligated balance transfer to other accts [070-0703] .....		-94	
1011	Unobligated balance transfer from other acct [070-0716] ....	11	10	
1011	Unobligated balance transfer from other acct [070-0413] ....	127	6	
1021	Recoveries of prior year unpaid obligations .....	2,472	5,750	3,148
1033	Recoveries of prior year paid obligations .....	197		
1070	Unobligated balance (total) .....	10,368	12,786	4,875
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	36,261	51,510	26,474
1120	Appropriations transferred to other acct [070-0200] .....	-2	-4	
1160	Appropriation, discretionary (total) .....	36,259	51,506	26,474
Advance appropriations, discretionary:				
1170	Advance appropriation .....	200	200	200
1172	Advance appropriations transferred to other accounts [070-0200] .....	-1	-1	-1
1180	Advanced appropriation, discretionary (total) .....	199	199	199
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	36	1	1
1701	Change in uncollected payments, Federal sources .....	2		
1750	Spending auth from offsetting collections, disc (total) .....	38	1	1
1900	Budget authority (total) .....	36,496	51,706	26,674
1930	Total budgetary resources available .....	46,864	64,492	31,549
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	7,114	1,727	4,113
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	71,672	79,219	96,025

DISASTER RELIEF FUND—Continued  
Program and Financing—Continued

Identification code 070–0702–0–1–453		2024 actual	2025 est.	2026 est.
3010	New obligations, unexpired accounts .....	39,750	62,765	27,436
3020	Outlays (gross) .....	-29,731	-40,209	-35,383
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2,472	-5,750	-3,148
3050	Unpaid obligations, end of year .....	79,219	96,025	84,930
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-2	-2
3070	Change in uncollected pymts, Fed sources, unexpired .....	-2		
3090	Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	71,672	79,217	96,023
3200	Obligated balance, end of year .....	79,217	96,023	84,928
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	36,496	51,706	26,674
Outlays, gross:				
4010	Outlays from new discretionary authority .....	6,698	10,097	5,295
4011	Outlays from discretionary balances .....	20,961	25,112	28,088
4020	Outlays, gross (total) .....	27,659	35,209	33,383
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources: .....	-22	-1	-1
4033	Non-Federal sources .....	-211		
4040	Offsets against gross budget authority and outlays (total) ....	-233	-1	-1
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-2		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	197		
4060	Additional offsets against budget authority only (total) .....	195		
4070	Budget authority, net (discretionary) .....	36,458	51,705	26,673
4080	Outlays, net (discretionary) .....	27,426	35,208	33,382
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	2,072	5,000	2,000
4180	Budget authority, net (total) .....	36,458	51,705	26,673
4190	Outlays, net (total) .....	29,498	40,208	35,382

Through the Disaster Relief Fund (DRF), the Federal Emergency Management Agency (FEMA) provides a significant portion of the total Federal response to Presidentially-declared major disasters and emergencies that overwhelm State and tribal resources, pursuant to the Robert T. Stafford Disaster Relief and Emergency Act, P.L. 93–288 (as amended), 42 U.S. Code sections 5121–5207. Primary assistance programs include Federal disaster support to individuals and households, public assistance, and hazard mitigation assistance which includes such activities as the repair and restoration of State, local, tribal, territorial, and nonprofit disaster damaged infrastructure, financial assistance to eligible disaster survivors, and funding to rebuild in a way that reduces or mitigates future disaster losses in communities.

FEMA will use the funds requested in FY 2026 under the disaster relief Major Disaster Allocation to help States, Tribes, and Territories respond to and recover from major disasters declared under the Stafford Act (both catastrophic and non-catastrophic) and for hazard mitigation programs that, pursuant to the Stafford Act, are to be funded out of the Disaster Relief Fund.

The DRF Base request supports the 10-year average for the costs associated with emergency declarations, pre-disaster surge activities, and fire management assistance grants. The base also includes funds projected for yearly disaster readiness and support activities. The 2026 DRF Base requirements will be funded through available carryover balances from 2025 and projected recoveries.

## Object Classification (in millions of dollars)

Identification code 070–0702–0–1–453		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	1,003	1,244	1,181

11.3	Other than full-time permanent .....	275	341	300
11.5	Other personnel compensation .....	167	207	200
11.9	Total personnel compensation .....	1,445	1,792	1,681
12.1	Civilian personnel benefits .....	448	548	548
13.0	Benefits for former personnel .....	9	11	13
21.0	Travel and transportation of persons .....	415	400	350
22.0	Transportation of things .....	19	24	20
23.1	Rental payments to GSA .....	31	32	32
23.2	Rental payments to others .....	60	60	60
23.3	Communications, utilities, and miscellaneous charges .....	31	32	32
24.0	Printing and reproduction .....	1	1	1
25.1	Advisory and assistance services .....	162	200	196
25.2	Other services from non-Federal sources .....	1,571	1,775	1,650
25.3	Other goods and services from Federal sources .....	1,166	1,200	1,200
25.4	Operation and maintenance of facilities .....	93	93	93
25.6	Medical care .....	4	4	4
25.7	Operation and maintenance of equipment .....	37	50	50
25.8	Subsistence and support of persons .....	154	160	160
26.0	Supplies and materials .....	44	50	49
31.0	Equipment .....	69	74	74
32.0	Land and structures .....	11	11	11
41.0	Grants, subsidies, and contributions .....	33,977	56,248	21,212
99.0	Direct obligations .....	39,747	62,765	27,436
99.0	Reimbursable obligations .....	3		
99.9	Total new obligations, unexpired accounts .....	39,750	62,765	27,436

## Employment Summary

Identification code 070–0702–0–1–453		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	14,667	14,991	12,354

## HERMIT'S PEAK/CALF CANYON FIRE ASSISTANCE ACCOUNT

## 【(INCLUDING TRANSFER OF FUNDS)】

【For an additional amount for "Hermit's Peak/Calf Canyon Fire Assistance Account", \$1,500,000,000, to remain available until expended: *Provided*, That \$1,000,000 shall be transferred to "Office of Inspector General—Operations and Support" for oversight of activities authorized by the Hermit's Peak/Calf Canyon Fire Assistance Act: *Provided further*, That the amounts provided under this heading in this Act shall be subject to the reporting requirement in the third proviso of section 136 of the Continuing Appropriations Act, 2023 (division A of Public Law 117–180): *Provided further*, That amounts provided under this heading in this Act shall be subject to the same authorities and conditions as if such amounts were provided by title III of the Department of Homeland Security Appropriations Act, 2024 (division C of Public Law 118–47): *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 070–1912–0–1–453		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Direct program activity .....	1,561	1,842	1,574
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	3,806	2,248	1,908
1021	Recoveries of prior year unpaid obligations .....	3	3	3
1070	Unobligated balance (total) .....	3,809	2,251	1,911
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....		1,500	
1120	Appropriations transferred to other acct [070–0200] .....		-1	
1160	Appropriation, discretionary (total) .....		1,499	
1930	Total budgetary resources available .....	3,809	3,750	1,911
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	2,248	1,908	337

## Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	65	137	165
3010	New obligations, unexpired accounts .....	1,561	1,842	1,574
3020	Outlays (gross) .....	-1,486	-1,811	-1,602

3040	Recoveries of prior year unpaid obligations, unexpired .....	-3	-3	-3
3050	Unpaid obligations, end of year .....	137	165	134
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	65	137	165
3200	Obligated balance, end of year .....	137	165	134

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....		1,499	
Outlays, gross:				
4011	Outlays from discretionary balances .....	1,486	1,811	1,602
4180	Budget authority, net (total) .....		1,499	
4190	Outlays, net (total) .....	1,486	1,811	1,602

**Object Classification** (in millions of dollars)

Identification code 070–1912–0–1–453		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	13	17	24
11.3	Other than full-time permanent .....	3	2	2
11.5	Other personnel compensation .....	4	5	7
11.9	Total personnel compensation .....	20	24	33
12.1	Civilian personnel benefits .....	5	7	7
21.0	Travel and transportation of persons .....	6	2	1
23.2	Rental payments to others .....	2	2	2
24.0	Printing and reproduction .....	1	1	1
25.1	Advisory and assistance services .....	117	162	170
25.2	Other services from non-Federal sources .....	3	3	3
25.4	Operation and maintenance of facilities .....	2	3	3
31.0	Equipment .....	1		
42.0	Insurance claims and indemnities .....	1,404	1,638	1,354
99.9	Total new obligations, unexpired accounts .....	1,561	1,842	1,574

**Employment Summary**

Identification code 070–1912–0–1–453	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	207	293	299

**FLOOD HAZARD MAPPING AND RISK ANALYSIS PROGRAM****Program and Financing** (in millions of dollars)

Identification code 070–0500–0–1–453		2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	8	2	.....
1010	Unobligated balance transfer to other accts [070–0413] .....	-8	-4	.....
1021	Recoveries of prior year unpaid obligations .....	2	2	.....
1070	Unobligated balance (total) .....	2	.....	.....
1930	Total budgetary resources available .....	2	.....	.....
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	2	.....	.....
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	6	3	.....
3020	Outlays (gross) .....	-1	-1	.....
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	-2	.....
3050	Unpaid obligations, end of year .....	3	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	6	3	.....
3200	Obligated balance, end of year .....	3	.....	.....
<b>Budget authority and outlays, net:</b>				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances .....	1	1	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	1	1	.....

**NATIONAL FLOOD INSURANCE FUND**

For activities under the National Flood Insurance Act of 1968 (42 U.S.C. 4001 et seq.), the Flood Disaster Protection Act of 1973 (42 U.S.C. 4001 et seq.), the Biggert-Waters Flood Insurance Reform Act of 2012 (Public Law 112–141, 126 Stat. 916), and the Homeowner Flood Insurance Affordability Act of 2014 (Public Law 113–89; 128 Stat. 1020), \$202,100,000, to remain available until September 30, 2027, which shall be derived from offsetting amounts collected under section 1308(d) of the National Flood Insurance Act of 1968 (42 U.S.C. 4015(d)); of which \$14,578,000, shall be available for mission support associated with flood management; and of which \$187,522,000 shall be available for flood plain management and flood mapping: Provided, That any additional fees collected pursuant to section 1308(d) of the National Flood Insurance Act of 1968 (42 U.S.C. 4015(d)) shall be credited as offsetting collections to this account, to be available for flood plain management and flood mapping: Provided further, That in fiscal year 2026, no funds shall be available from the National Flood Insurance Fund under section 1310 of the National Flood Insurance Act of 1968 (42 U.S.C. 4017) in excess of—

(1) \$230,669,000 for operating expenses and salaries and expenses associated with flood insurance operations;

(2) \$1,505,000,000 for commissions and taxes of agents;

(3) such sums as are necessary for interest on Treasury borrowings; and

(4) \$175,000,000, which shall remain available until expended, for flood mitigation actions and for flood mitigation assistance under section 1366 of the National Flood Insurance Act of 1968 (42 U.S.C. 4104c), notwithstanding sections 1366(e) and 1310(a)(7) of such Act (42 U.S.C. 4104c(e), 4017):

Provided further, That the amounts collected under section 102 of the Flood Disaster Protection Act of 1973 (42 U.S.C. 4012a) and section 1366(e) of the National Flood Insurance Act of 1968 (42 U.S.C. 4104c(e)), shall be deposited in the National Flood Insurance Fund to supplement other amounts specified as available for section 1366 of the National Flood Insurance Act of 1968, notwithstanding section 102(f)(8), section 1366(e) of the National Flood Insurance Act of 1968, and paragraphs (1) through (3) of section 1367(b) of such Act (42 U.S.C. 4012a(f)(8), 4104c(e), 4104d(b)(1)–(3)): Provided further, That total administrative costs shall not exceed 4 percent of the total appropriation: Provided further, That up to \$4,000,000 is available to carry out section 24 of the Homeowner Flood Insurance Affordability Act of 2014 (42 U.S.C. 4033).

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

**Program and Financing** (in millions of dollars)

Identification code 070–4236–0–3–453		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Flood Mitigation Assistance Grant – BIL .....	216	596	950
0801	NFIP Mandatory .....	3,959	8,721	5,371
0802	Mission Support (Discretionary) .....	13	13	13
0803	Floodplain Management and Flood Mapping (Discretionary) .....	174	204	205
		<hr/>	<hr/>	<hr/>
0899	Total reimbursable obligations .....	4,146	8,938	5,589
		<hr/>	<hr/>	<hr/>
0900	Total new obligations, unexpired accounts .....	4,362	9,534	6,539
<hr/>				
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	2,180	2,668	2,302
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	1,431	1,955	.....
1021	Recoveries of prior year unpaid obligations .....	61	58	57
1033	Recoveries of prior year paid obligations .....	36	34	33
		<hr/>	<hr/>	<hr/>
1070	Unobligated balance (total) .....	2,277	2,760	2,392
Budget authority:				
Appropriations, discretionary:				
Advance appropriations, discretionary:				
1170	Advance appropriation .....	700	700	700
1172	Advance appropriations transferred to other accounts [070–0200] .....	-2	-2	-2
		<hr/>	<hr/>	<hr/>
1180	Advanced appropriation, discretionary (total) .....	698	698	698
Borrowing authority, mandatory:				
1400	Borrowing authority .....	6,600	4,097	1,397
1422	Borrowing authority applied to repay debt .....	-6,600	.....	.....
		<hr/>	<hr/>	<hr/>
1440	Borrowing authority, mandatory (total) .....	.....	4,097	1,397
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	211	207	202
Spending authority from offsetting collections, mandatory:				
1800	Offsetting collections .....	3,873	4,037	4,252
1802	Offsetting collections (previously unavailable) .....	84	113	76
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-113	-76	-76

## NATIONAL FLOOD INSURANCE FUND—Continued

## Program and Financing—Continued

Identification code 070-4236-0-3-453	2024 actual	2025 est.	2026 est.
1850 Spending auth from offsetting collections, mand (total) .....	3,844	4,074	4,252
1900 Budget authority (total) .....	4,753	9,076	6,549
1930 Total budgetary resources available .....	7,030	11,836	8,941
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,668	2,302	2,402
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,248	2,847	4,796
3010 New obligations, unexpired accounts .....	4,362	9,534	6,539
3020 Outlays (gross) .....	-3,702	-7,527	-6,631
3040 Recoveries of prior year unpaid obligations, unexpired .....	-61	-58	-57
3050 Unpaid obligations, end of year .....	2,847	4,796	4,647
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,248	2,847	4,796
3200 Obligated balance, end of year .....	2,847	4,796	4,647
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	909	905	900
Outlays, gross:			
4010 Outlays from new discretionary authority .....	92	417	142
4011 Outlays from discretionary balances .....	137	259	294
4020 Outlays, gross (total) .....	229	676	436
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-211	-207	-202
Mandatory:			
4090 Budget authority, gross .....	3,844	8,171	5,649
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2,647	4,382	3,142
4101 Outlays from mandatory balances .....	826	2,469	3,053
4110 Outlays, gross (total) .....	3,473	6,851	6,195
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-57	.....	.....
4123 Non-Federal sources .....	-3,852	-4,071	-4,285
4130 Offsets against gross budget authority and outlays (total) ....	-3,909	-4,071	-4,285
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	36	34	33
4160 Budget authority, net (mandatory) .....	-29	4,134	1,397
4170 Outlays, net (mandatory) .....	-436	2,780	1,910
4180 Budget authority, net (total) .....	669	4,832	2,095
4190 Outlays, net (total) .....	-418	3,249	2,144
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	84	113	76
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	113	76	76

The Federal Government provides flood insurance through the National Flood Insurance Program (NFIP), which is administered by the Federal Emergency Management Agency (FEMA). Flood insurance is available to homeowners and businesses in communities that have adopted and enforce appropriate floodplain management measures. Coverage is limited to buildings and their contents. As of March 31, 2025, the program had approximately 4.7 million policies in over 22,700 communities with approximately \$1.3 trillion of insurance in force.

The program uses a multi-pronged strategy for reducing future flood damage. The NFIP offers flood mitigation assistance grants for projects that reduce or eliminate the risk of flood damages to buildings insured by the NFIP. In addition, flood mitigation assistance grants targeted toward repetitive and severe repetitive loss properties not only help owners of high-risk property, but through acquisition, relocation, or elevation also reduce the disproportionate drain on the National Flood Insurance Fund these properties cause. FEMA works to ensure that the flood mitigation grant program is closely integrated with other FEMA mitigation grant programs, resulting in better coordination and communication with State and local governments. Further, through the Community Rating System, FEMA adjusts premium rates to encourage community and State mitigation

activities beyond those required by the NFIP. Structures built to meet or exceed NFIP minimum floodplain management standards incur, at a minimum, 65% less flood damage. NFIP minimum floodplain management standards save the nation, on average, \$2.4 billion in flood losses annually.

FEMA continues to put the NFIP on a more sustainable financial footing by signaling the true cost associated with living in a floodplain, through premium increases for policies which are priced at less than full risk.

## Object Classification (in millions of dollars)

Identification code 070-4236-0-3-453	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
41.0 Grants, subsidies, and contributions .....	213	593	947
99.0 Direct obligations .....	216	596	950
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	68	74	78
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	69	75	79
12.1 Civilian personnel benefits .....	25	23	24
21.0 Travel and transportation of persons .....	3	2	2
23.1 Rental payments to GSA .....	6	6	6
23.3 Communications, utilities, and miscellaneous charges .....	6	6	6
25.1 Advisory and assistance services .....	93	88	79
25.2 Other services from non-Federal sources .....	1,278	1,130	1,139
25.3 Other goods and services from Federal sources .....	2	2	1
25.4 Operation and maintenance of facilities .....	2	2	.....
31.0 Equipment .....	1	.....	.....
41.0 Grants, subsidies, and contributions .....	83	223	228
42.0 Insurance claims and indemnities .....	1,959	6,718	3,304
43.0 Interest and dividends .....	619	663	721
99.0 Reimbursable obligations .....	4,144	8,938	5,589
99.5 Adjustment for rounding .....	2	.....	.....
99.9 Total new obligations, unexpired accounts .....	4,362	9,534	6,539

## Employment Summary

Identification code 070-4236-0-3-453	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	.....	31	32
2001 Reimbursable civilian full-time equivalent employment .....	494	537	577

## NATIONAL FLOOD INSURANCE RESERVE FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5701-0-2-453	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 Fees, National Flood Insurance Reserve Fund .....	988	1,029	915
1140 Earnings on Investments, National Flood Insurance Reserve Fund .....	104	-289	22
1199 Total current law receipts .....	1,092	740	937
1999 Total receipts .....	1,092	740	937
2000 Total: Balances and receipts .....	1,092	740	937
Appropriations:			
Current law:			
2101 National Flood Insurance Reserve Fund .....	-1,092	-740	-937
5099 Balance, end of year .....	.....	.....	.....

## Program and Financing (in millions of dollars)

Identification code 070-5701-0-2-453	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 NFIP Obligations from Reserve Fund .....	393	4,982	937
0900 Total new obligations, unexpired accounts (object class 42.0) .....	393	4,982	937

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	3,535	4,242	.....
1021	Recoveries of prior year unpaid obligations .....	1	.....	.....
1033	Recoveries of prior year paid obligations .....	7	.....	.....
1070	Unobligated balance (total) .....	3,543	4,242	.....
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	1,092	740	937
1930	Total budgetary resources available .....	4,635	4,982	937
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	4,242	.....	.....
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	262	345	2,475
3010	New obligations, unexpired accounts .....	393	4,982	937
3020	Outlays (gross) .....	-309	-2,852	-2,639
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050	Unpaid obligations, end of year .....	345	2,475	773
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	262	345	2,475
3200	Obligated balance, end of year .....	345	2,475	773
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1,092	740	937
Outlays, gross:				
4100	Outlays from new mandatory authority .....	146	518	516
4101	Outlays from mandatory balances .....	163	2,334	2,123
4110	Outlays, gross (total) .....	309	2,852	2,639
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-7	.....	.....
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	7	.....	.....
4160	Budget authority, net (mandatory) .....	1,092	740	937
4170	Outlays, net (mandatory) .....	302	2,852	2,639
4180	Budget authority, net (total) .....	1,092	740	937
4190	Outlays, net (total) .....	302	2,852	2,639
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	3,391	4,948	4,971
5001	Total investments, EOY: Federal securities: Par value .....	4,948	4,971	615

As directed by the Biggert-Waters Flood Insurance Reform Act of 2012, FEMA has established the National Flood Insurance Reserve Fund for the National Flood Insurance Program to meet expected future obligations of the program, to include payment of claims, claims adjustment expenses, the purchase of reinsurance, and the repayment of outstanding debt owed to the U.S. Treasury, including interest.

## NATIONAL PRE-DISASTER MITIGATION FUND

## Program and Financing (in millions of dollars)

Identification code 070-0716-0-1-453		2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	16	7	.....
1010	Unobligated balance transfer to other accts [070-0702] .....	-11	-10	.....
1021	Recoveries of prior year unpaid obligations .....	8	3	.....
1070	Unobligated balance (total) .....	13	.....	.....
Budget authority:				
Appropriations, discretionary:				
1131	Unobligated balance of appropriations permanently reduced .....	-6	.....	.....
1930	Total budgetary resources available .....	7	.....	.....
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	7	.....	.....
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	27	12	.....
3020	Outlays (gross) .....	-7	-9	.....

3040	Recoveries of prior year unpaid obligations, unexpired .....	-8	-3	.....
3050	Unpaid obligations, end of year .....	12	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	27	12	.....
3200	Obligated balance, end of year .....	12	.....	.....
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	-6	.....	.....
Outlays, gross:				
4011	Outlays from discretionary balances .....	7	9	.....
4180	Budget authority, net (total) .....	-6	.....	.....
4190	Outlays, net (total) .....	7	9	.....

## DISASTER ASSISTANCE DIRECT LOAN PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 070-0703-0-1-453		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0701	Direct loan subsidy .....	112	88	8
0705	Reestimates of direct loan subsidy .....	2	7	.....
0706	Interest on reestimates of direct loan subsidy .....	.....	1	.....
0709	Administrative expenses .....	6	2	.....
0900	Total new obligations, unexpired accounts .....	120	98	8
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	23	52	56
1011	Unobligated balance transfer from other acct [070-0702] .....	123	94	.....
1021	Recoveries of prior year unpaid obligations .....	24	1	.....
1070	Unobligated balance (total) .....	170	147	56
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	2	7	.....
1900	Budget authority (total) .....	2	7	.....
1930	Total budgetary resources available .....	172	154	56
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	52	56	48
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	48	103	80
3010	New obligations, unexpired accounts .....	120	98	8
3020	Outlays (gross) .....	-41	-120	-37
3040	Recoveries of prior year unpaid obligations, unexpired .....	-24	-1	.....
3050	Unpaid obligations, end of year .....	103	80	51
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	48	103	80
3200	Obligated balance, end of year .....	103	80	51
<b>Budget authority and outlays, net:</b>				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances .....	39	113	37
Mandatory:				
4090	Budget authority, gross .....	2	7	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....	2	7	.....
4180	Budget authority, net (total) .....	2	7	.....
4190	Outlays, net (total) .....	41	120	37

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

Identification code 070-0703-0-1-453		2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:				
115002	Community Disaster Loan Program .....	122	97	9
115999	Total direct loan levels .....	122	97	9
Direct loan subsidy (in percent):				
132002	Community Disaster Loan Program .....	91.22	91.29	91.36
132999	Weighted average subsidy rate .....	91.22	91.29	91.36
Direct loan subsidy budget authority:				
133002	Community Disaster Loan Program .....	111	88	8
133999	Total subsidy budget authority .....	111	88	8

**DISASTER ASSISTANCE DIRECT LOAN PROGRAM ACCOUNT—Continued**  
**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued**

Identification code 070–0703–0–1–453	2024 actual	2025 est.	2026 est.
Direct loan subsidy outlays:			
134002 Community Disaster Loan Program .....	35	110	37
134999 Total subsidy outlays .....	35	110	37
Direct loan reestimates:			
135002 Community Disaster Loan Program .....	2	7	.....
135999 Total direct loan reestimates .....	2	7	.....
Administrative expense data:			
3510 Budget authority .....	7	3	.....
3580 Outlays from balances .....	4	3	.....

Disaster assistance loans authorized by the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) includes two programs: 1) section 319 authorizes for direct loans to States for the non-Federal portion of cost-shared Stafford Act programs; and 2) section 417 authorizes direct community disaster loans to local governments that incurred substantial loss of tax and other revenues as a result of a major disaster and require financial assistance in order to perform governmental functions.

**Object Classification (in millions of dollars)**

Identification code 070–0703–0–1–453	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	6	3	.....
33.0 Investments and loans .....	114	95	8
99.0 Direct obligations .....	120	98	8
99.9 Total new obligations, unexpired accounts .....	120	98	8

**DISASTER ASSISTANCE DIRECT LOAN FINANCING ACCOUNT**

**Program and Financing (in millions of dollars)**

Identification code 070–4234–0–3–453	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	122	97	9
0791 Direct program activities, subtotal .....	122	97	9
0900 Total new obligations, unexpired accounts .....	122	97	9
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	.....	1
1021 Recoveries of prior year unpaid obligations .....	25	.....	.....
1024 Unobligated balance of borrowing authority withdrawn .....	-4	.....	.....
1070 Unobligated balance (total) .....	22	.....	1
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	11	8	1
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	37	119	38
1801 Change in uncollected payments, Federal sources .....	54	-22	-29
1825 Spending authority from offsetting collections applied to repay debt .....	-2	-7	.....
1850 Spending auth from offsetting collections, mand (total) .....	89	90	9
1900 Budget authority (total) .....	100	98	10
1930 Total budgetary resources available .....	122	98	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	1	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	53	110	84
3010 New obligations, unexpired accounts .....	122	97	9
3020 Outlays (gross) .....	-40	-123	-41
3040 Recoveries of prior year unpaid obligations, unexpired .....	-25	.....	.....

3050 Unpaid obligations, end of year .....	110	84	52
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-44	-98	-76
3070 Change in uncollected pymts, Fed sources, unexpired .....	-54	22	29
3090 Uncollected pymts, Fed sources, end of year .....	-98	-76	-47
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	12	8
3200 Obligated balance, end of year .....	12	8	5
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	100	98	10
Financing disbursements:			
4110 Outlays, gross (total) .....	40	123	41
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-37	-118	-37
4123 Non-Federal sources- Principal .....	.....	-1	-1
4130 Offsets against gross budget authority and outlays (total) ....	-37	-119	-38
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-54	22	29
4160 Budget authority, net (mandatory) .....	9	1	1
4170 Outlays, net (mandatory) .....	3	4	3
4180 Budget authority, net (total) .....	9	1	1
4190 Outlays, net (total) .....	3	4	3

**Status of Direct Loans (in millions of dollars)**

Identification code 070–4234–0–3–453	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1121 Limitation available from carry-forward .....	139	114	26
1143 Unobligated limitation carried forward (P.L. xx) (-) .....	-17	-17	-17
1150 Total direct loan obligations .....	122	97	9
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	47	85	194
1231 Disbursements: Direct loan disbursements .....	40	123	41
1251 Repayments: Repayments and prepayments .....	.....	-1	-1
1264 Other adjustments, net (+ or -) .....	-2	-13	-28
1290 Outstanding, end of year .....	85	194	206

**Balance Sheet (in millions of dollars)**

Identification code 070–4234–0–3–453	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	1	1
Investments in U.S. securities:		
1106 Receivables, net .....	2	7
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	47	85
1402 Interest receivable .....	1	2
1405 Allowance for subsidy cost (-) .....	-47	-87
1499 Net present value of assets related to direct loans .....	1	.....
1999 Total assets .....	4	8
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	4	8
2105 Other .....	.....	.....
2207 Non-Federal liabilities: Other .....	.....	.....
2999 Total liabilities .....	4	8
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	4	8

**PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS**

*For necessary expenses of the Federal Emergency Management Agency for procurement, construction, and improvements, \$156,419,000, of which \$92,794,000 shall remain available until September 30, 2028, and of which \$63,625,000 shall remain available until September 30, 2030.*

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

## Program and Financing (in millions of dollars)

Identification code 070-0414-0-1-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CAS - Operational Communications/Information Technology .....	21	16	52
0002 CAS - Construction and Facility Improvements .....	18	55	86
0003 CAS - Mission Support Assets and Infrastructure .....	60	26	35
0799 Total direct obligations .....	99	97	173
0801 Reimbursable program activity .....	31	13	.....
0900 Total new obligations, unexpired accounts .....	130	110	173
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	144	146	154
1021 Recoveries of prior year unpaid obligations .....	1	2	.....
1070 Unobligated balance (total) .....	145	148	154
Budget authority:			
Appropriations, discretionary:			
1100 CAS - Operational Communications/Information Technology .....	22	22	64
1100 CAS - Construction and Facility Improvements .....	36	36	64
1100 CAS - Mission Support Assets and Infrastructure .....	41	41	28
1100 Adjustment for Rounding .....	1	.....	.....
1160 Appropriation, discretionary (total) .....	100	99	156
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	14	17	.....
1701 Change in uncollected payments, Federal sources .....	17	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	31	17	.....
1900 Budget authority (total) .....	131	116	156
1930 Total budgetary resources available .....	276	264	310
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	146	154	137
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	220	181	94
3010 New obligations, unexpired accounts .....	130	110	173
3020 Outlays (gross) .....	-167	-195	-86
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-2	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	181	94	181
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-14	-31	-31
3070 Change in uncollected pymts, Fed sources, unexpired .....	-17	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-31	-31	-31
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	206	150	63
3200 Obligated balance, end of year .....	150	63	150
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	131	116	156
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	21	29
4011 Outlays from discretionary balances .....	156	174	57
4020 Outlays, gross (total) .....	167	195	86
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-14	.....	.....
4030 Federal sources .....	.....	-17	.....
4040 Offsets against gross budget authority and outlays (total) ....	-14	-17	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-17	.....	.....
4070 Budget authority, net (discretionary) .....	100	99	156
4080 Outlays, net (discretionary) .....	153	178	86
4180 Budget authority, net (total) .....	100	99	156
4190 Outlays, net (total) .....	153	178	86

Procurement, Construction, and Improvements (PC&I) provides funds necessary for the Federal Emergency Management Agency's (FEMA) major investments in information technology, communication, facilities, and infrastructure that support operations essential to FEMA's mission. The PC&I appropriation consists of three programs, projects, and activities

## Object Classification (in millions of dollars)

Identification code 070-0414-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	27	29	68
25.2 Other services from non-Federal sources .....	54	21	30
25.4 Operation and maintenance of facilities .....	4	5	6
25.7 Operation and maintenance of equipment .....	3	1	2
31.0 Equipment .....	2	8	14
32.0 Land and structures .....	9	33	53
99.0 Direct obligations .....	99	97	173
99.0 Reimbursable obligations .....	31	13	.....
99.9 Total new obligations, unexpired accounts .....	130	110	173

## ADMINISTRATIVE PROVISIONS

## (INCLUDING TRANSFERS OF FUNDS)

SEC. 301. Funds made available under the heading "Cybersecurity and Infrastructure Security Agency—Operations and Support" may be made available for the necessary expenses of procuring or providing access to cybersecurity threat feeds for branches, agencies, independent agencies, corporations, establishments, and instrumentalities of the Federal Government of the United States, state, local, tribal, and territorial entities, fusion centers as described in section 210A of the Homeland Security Act (6 U.S.C. 124h), and Information Sharing and Analysis Organizations.

SEC. 302. (a) Notwithstanding section 2008(a)(12) of the Homeland Security Act of 2002 (6 U.S.C. 609(a)(12)) or any other provision of law, not more than 5 percent of the amount of a grant made available in paragraphs (1) through (5) under "Federal Emergency Management Agency—Federal Assistance", may be used by the recipient for expenses directly related to administration of the grant.

(b) The authority provided in subsection (a) shall also apply to a state recipient for the administration of a grant under such paragraph (3).

SEC. 303. Under the heading "Federal Emergency Management Agency—Federal Assistance", for grants under paragraphs (1) through (5), the Administrator of the Federal Emergency Management Agency shall brief the Committees on Appropriations of the House of Representatives and the Senate 5 full business days in advance of announcing publicly the intention of making an award.

SEC. 304. Under the heading "Federal Emergency Management Agency—Federal Assistance", for grants under paragraphs (1) and (2), the installation of communications towers is not considered construction of a building or other physical facility.

SEC. 305. The reporting requirements in paragraphs (1) and (2) under the heading "Federal Emergency Management Agency—Disaster Relief Fund" in the Department of Homeland Security Appropriations Act, 2015 (Public Law 114-4), related to reporting on the Disaster Relief Fund, shall be applied in fiscal year 2026 with respect to budget year 2027 and current fiscal year 2026, respectively—

(1) in paragraph (1) by substituting "fiscal year 2027" for "fiscal year 2016"; and

(2) in paragraph (2) by inserting "business" after "fifth".

SEC. 306. (a) The aggregate charges assessed during fiscal year 2026, as authorized in title III of the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 1999 (42 U.S.C. 5196e), shall not be less than 100 percent of the amounts anticipated by the Department of Homeland Security to be necessary for its Radiological Emergency Preparedness Program for the next fiscal year.

(b) The methodology for assessment and collection of fees shall be fair and equitable and shall reflect costs of providing such services, including administrative costs of collecting such fees.

(c) Such fees shall be deposited in a Radiological Emergency Preparedness Program account as offsetting collections and will become available for authorized purposes on October 1, 2026, and remain available until expended.

SEC. 307. Any unobligated balances of funds appropriated in any prior Act for activities funded by the National Predisaster Mitigation Fund under section 203 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5133), as in effect on the day before the date of enactment of section 1234 of division D of Public Law 115-254, may be transferred to and merged with funds set aside pursuant to subsection (i)(1) of section 203 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5133), as in effect on the date of the enactment of this section.

SEC. 308. Any unobligated balances of funds appropriated under the heading "Federal Emergency Management Agency—Flood Hazard Mapping and Risk Analysis Program" in any prior Act may be transferred to and merged with funds appropriated under the heading "Federal Emergency Management Agency—Federal As-

sistance" for necessary expenses for Flood Hazard Mapping and Risk Analysis: Provided, That funds transferred pursuant to this section shall be in addition to and supplement any other sums appropriated for such purposes under the National Flood Insurance Fund and such additional sums as may be provided by States or other political subdivisions for cost-shared mapping activities under section 1360(f)(2) of the National Flood Insurance Act of 1968 (42 U.S.C. 4101(f)(2)), to remain available until expended.

SEC. 309. Section 2220A(s) of the Homeland Security Act of 2002 (6 U.S.C. 665g(s)) shall be applied by substituting "September 30, 2026" for "September 30, 2025".

## CITIZENSHIP AND IMMIGRATION SERVICES

### Federal Funds

#### OPERATIONS AND SUPPORT

For necessary expenses of U.S. Citizenship and Immigration Services for operations and support of the E-Verify Program, \$111,142,000.

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

#### Program and Financing (in millions of dollars)

Identification code 070-0300-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Employment Status Verification .....	111	112	111
0003 Application Processing .....	158	159	.....
0799 Total direct obligations .....	269	271	111
0900 Total new obligations, unexpired accounts .....	269	271	111
<b>Budgetary resources:</b>			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [070-0112] .....	-1	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	4	3	.....
1070 Unobligated balance (total) .....	3	3	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	271	271	111
1131 Unobligated balance of appropriations permanently reduced .....	-3	-3	.....
1160 Appropriation, discretionary (total) .....	268	268	111
1930 Total budgetary resources available .....	271	271	111
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	90	89	125
3010 New obligations, unexpired accounts .....	269	271	111
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-262	-235	-183
3041 Recoveries of prior year unpaid obligations, expired .....	-9	.....	.....
3050 Unpaid obligations, end of year .....	89	125	53
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	90	89	125
3200 Obligated balance, end of year .....	89	125	53
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	268	268	111
Outlays, gross:			
4010 Outlays from new discretionary authority .....	202	146	61
4011 Outlays from discretionary balances .....	60	89	122
4020 Outlays, gross (total) .....	262	235	183
4180 Budget authority, net (total) .....	268	268	111
4190 Outlays, net (total) .....	262	235	183

The mission of U.S. Citizenship and Immigration Services (USCIS) is to adjudicate and grant immigration and citizenship benefits, provide accurate and useful information to applicants and petitioners, and promote an awareness and understanding of citizenship in support of immigrant assimilation, while also protecting the integrity of our nation's immigration system. USCIS approves millions of immigration benefit applications each

year, ranging from work authorization and lawful permanent residence to asylum and refugee status. USCIS' Budget continues to invest in technology to improve and automate business operations and enhance USCIS' ability to identify and prevent immigration benefit fraud.

The Budget assumes that USCIS will continue to be funded primarily through fees on the applications and petitions it adjudicates.

#### Object Classification (in millions of dollars)

Identification code 070-0300-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	89	114	33
11.3 Other than full-time permanent .....	1	.....	.....
11.5 Other personnel compensation .....	17	6	1
11.9 Total personnel compensation .....	107	120	34
12.1 Civilian personnel benefits .....	37	48	11
21.0 Travel and transportation of persons .....	23	8	1
22.0 Transportation of things .....	1	.....	.....
23.1 Rental payments to GSA .....	3	4	5
23.2 Rental payments to others .....	1	1	3
25.1 Advisory and assistance services .....	32	29	5
25.2 Other services from non-Federal sources .....	1	10	.....
25.3 Other goods and services from Federal sources .....	13	11	7
25.7 Operation and maintenance of equipment .....	5	6	44
26.0 Supplies and materials .....	1	1	.....
31.0 Equipment .....	44	33	1
99.0 Direct obligations .....	268	271	111
99.5 Adjustment for rounding .....	1	.....	.....
99.9 Total new obligations, unexpired accounts .....	269	271	111

#### Employment Summary

Identification code 070-0300-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	888	928	287

## FEDERAL ASSISTANCE

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

#### Program and Financing (in millions of dollars)

Identification code 070-0408-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Citizenship and Integration Grant Program .....	3	13	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	3	13	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	10	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10	10	.....
1930 Total budgetary resources available .....	13	20	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	7	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	37	22	10
3010 New obligations, unexpired accounts .....	3	13	.....
3020 Outlays (gross) .....	-17	-25	-4
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	22	10	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	37	22	10
3200 Obligated balance, end of year .....	22	10	6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	10	10	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	3	.....



4011	Outlays from discretionary balances .....	17	22	4
4020	Outlays, gross (total) .....	17	25	4
4180	Budget authority, net (total) .....	10	10	.....
4190	Outlays, net (total) .....	17	25	4

The U.S. Citizenship and Immigration Services Federal Assistance appropriation provides funding for the Citizenship and Assimilation Grant Program (CAGP), which awards grants to organizations that help prepare Lawful Permanent Residents (LPRs) for naturalization. The goal of CAGP is to expand the availability of high-quality services throughout the Nation as part of a multifaceted USCIS effort to provide citizenship preparation resources, support, and information to immigrants and immigrant-serving organizations.

The grants aim to promote prospective citizens' inclusion into American civic life by funding educational programs designed to increase their knowledge of English, U.S. history, and civics. In addition, through these grant opportunities, USCIS expands the availability of high-quality citizenship preparation services and provides opportunities for immigrants to gain knowledge and training necessary to promote their integration into the fabric of American society. Increased learning opportunities and additional citizenship instruction resources in communities help immigrants gain the tools to become successful citizens and meet their responsibilities as U.S. citizens.

## IMMIGRATION EXAMINATIONS FEE

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5088-0-2-751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	281	356	401
Receipts:			
Current law:			
1120 Immigration Examination Fee .....	6,218	7,013	6,743
2000 Total: Balances and receipts .....	6,499	7,369	7,144
Appropriations:			
Current law:			
2101 Immigration Examinations Fee .....	-6,218	-7,013	-6,743
2103 Immigration Examinations Fee .....	-280	-355	-400
2132 Immigration Examinations Fee .....	355	400	384
2199 Total current law appropriations .....	-6,143	-6,968	-6,759
2999 Total appropriations .....	-6,143	-6,968	-6,759
5099 Balance, end of year .....	356	401	385

## Program and Financing (in millions of dollars)

Identification code 070-5088-0-2-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Citizenship and Immigration Services .....	5,688	6,561	6,539
0002 Operation Allies Welcome .....	37	41	14
0799 Total direct obligations .....	5,725	6,602	6,553
0801 Reimbursable program activity .....	55	86	96
0900 Total new obligations, unexpired accounts .....	5,780	6,688	6,649
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,090	2,634	3,066
1021 Recoveries of prior year unpaid obligations .....	100	76	76
1033 Recoveries of prior year paid obligations .....	10	5	.....
1070 Unobligated balance (total) .....	2,200	2,715	3,142
Budget authority:			
Appropriations, discretionary:			
1120 Appropriations transferred to other acct [015-0339] .....	.....	.....	-10
Appropriations, mandatory:			
1201 Immigration Examinations Fee Account .....	6,218	7,013	6,743
1203 Appropriation (previously unavailable)(special or trust) ....	280	355	400
1220 Appropriations transferred to other acct [015-0339] .....	-4	-4	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-355	-400	-384
1260 Appropriations, mandatory (total) .....	6,139	6,964	6,759

Spending authority from offsetting collections, mandatory:			
1800 Collected .....	70	70	75
1801 Change in uncollected payments, Federal sources .....	2	2	.....
1802 Offsetting collections (previously unavailable) .....	4	4	.....
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1	-1	.....
1850 Spending auth from offsetting collections, mand (total) .....	75	75	75
1900 Budget authority (total) .....	6,214	7,039	6,824
1930 Total budgetary resources available .....	8,414	9,754	9,966
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,634	3,066	3,317

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,613	1,705	388
3010 New obligations, unexpired accounts .....	5,780	6,688	6,649
3020 Outlays (gross) .....	-5,588	-7,929	-6,765
3040 Recoveries of prior year unpaid obligations, unexpired .....	-100	-76	-76
3050 Unpaid obligations, end of year .....	1,705	388	196
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-28	-30	-32
3070 Change in uncollected pymts, Fed sources, unexpired .....	-2	-2	.....
3090 Uncollected pymts, Fed sources, end of year .....	-30	-32	-32
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,585	1,675	356
3200 Obligated balance, end of year .....	1,675	356	164

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	.....	.....	-10
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	-10
Mandatory:			
4090 Budget authority, gross .....	6,214	7,039	6,834
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4,510	4,813	4,657
4101 Outlays from mandatory balances .....	1,078	3,116	2,118
4110 Outlays, gross (total) .....	5,588	7,929	6,775
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-52	-70	-70
4123 Non-Federal sources .....	-28	-5	-5
4130 Offsets against gross budget authority and outlays (total) ....	-80	-75	-75
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-2	-2	.....
4143 Recoveries of prior year paid obligations, unexpired accounts .....	10	5	.....
4150 Additional offsets against budget authority only (total) .....	8	3	.....
4160 Budget authority, net (mandatory) .....	6,142	6,967	6,759
4170 Outlays, net (mandatory) .....	5,508	7,854	6,700
4180 Budget authority, net (total) .....	6,142	6,967	6,749
4190 Outlays, net (total) .....	5,508	7,854	6,690

## Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections .....	4	.....	.....
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1	1	.....

The Immigration Examinations Fee Account (IEFA) is authorized by sections 286(m), (n), (t), and (u) of the Immigration and Nationality Act (INA) (8 U.S.C. 1356(m), (n), (t), (u)). In addition, section 286(u) of the INA, 8 U.S.C. 1356(u), provides the Secretary with authority to establish and collect a premium fee for the premium processing of certain immigration benefit types. IEFA supports the following activities:

Fees collected with the submission of immigration benefit requests are used to fund the full cost of processing immigration benefit requests, including the cost of providing services without charge to applicants whose fees are waived or to whom a fee exemption applies. Also included are anti-fraud and public safety components, biometric services and responses to Freedom of Information Act (FOIA) requests, along with verification of immigration status. Expenditures from the collection of premium processing fees support the processing of premium processing requests, other costs associated with overheads and the lockbox operations, and otherwise offset the cost of providing adjudications and naturalization services.

## IMMIGRATION EXAMINATIONS FEE—Continued

## Object Classification (in millions of dollars)

Identification code 070–5088–0–2–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2,128	2,497	2,477
11.3 Other than full-time permanent .....	13	15	15
11.5 Other personnel compensation .....	210	99	102
11.9 Total personnel compensation .....	2,351	2,611	2,594
12.1 Civilian personnel benefits .....	846	1,118	1,106
13.0 Benefits for former personnel .....		1	1
21.0 Travel and transportation of persons .....	22	36	36
22.0 Transportation of things .....	17	20	20
23.1 Rental payments to GSA .....	318	274	272
23.2 Rental payments to others .....	1		
23.3 Communications, utilities, and miscellaneous charges .....	105	136	136
24.0 Printing and reproduction .....	14	13	13
25.1 Advisory and assistance services .....	849	995	940
25.2 Other services from non-Federal sources .....	33	106	106
25.3 Other goods and services from Federal sources .....	393	367	367
25.4 Operation and maintenance of facilities .....	3	3	3
25.7 Operation and maintenance of equipment .....	154	255	263
26.0 Supplies and materials .....	28	27	27
31.0 Equipment .....	520	494	523
32.0 Land and structures .....	69	141	141
42.0 Insurance claims and indemnities .....	2	5	5
99.0 Direct obligations .....	5,725	6,602	6,553
99.0 Reimbursable obligations .....	55	86	96
99.9 Total new obligations, unexpired accounts .....	5,780	6,688	6,649

## Employment Summary

Identification code 070–5088–0–2–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	20,975	23,107	22,104

## H-1B NONIMMIGRANT PETITIONER ACCOUNT

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5106–0–2–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	19	20	25
Receipts:			
Current law:			
1120 H-1B Nonimmigrant Petitioner Account .....	397	379	376
2000 Total: Balances and receipts .....	416	399	401
Appropriations:			
Current law:			
2101 Training and Employment Services .....	-199	-190	-188
2101 State Unemployment Insurance and Employment Service Operations .....	-20	-19	-19
2101 H-1B Nonimmigrant Petitioner Account .....	-20	-19	-19
2101 STEM Education .....	-159	-137	-150
2103 Training and Employment Services .....	-10	-11	-11
2103 State Unemployment Insurance and Employment Service Operations .....	-1	-1	-1
2103 H-1B Nonimmigrant Petitioner Account .....	-1	-1	-1
2103 STEM Education .....	-8	-9	-8
2132 Training and Employment Services .....	11	11	11
2132 State Unemployment Insurance and Employment Service Operations .....	1	1	1
2132 H-1B Nonimmigrant Petitioner Account .....	1	1	1
2132 STEM Education .....	9		
2199 Total current law appropriations .....	-396	-374	-384
2999 Total appropriations .....	-396	-374	-384
5099 Balance, end of year .....	20	25	17

## Program and Financing (in millions of dollars)

Identification code 070–5106–0–2–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Citizenship and Immigration Services .....	20	20	20

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	26	29	28
1021 Recoveries of prior year unpaid obligations .....	3		
1070 Unobligated balance (total) .....	29	29	28
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	20	19	19
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	20	19	19
1900 Budget authority (total) .....	20	19	19
1930 Total budgetary resources available .....	49	48	47
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	29	28	27

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13	1	
3010 New obligations, unexpired accounts .....	20	20	20
3020 Outlays (gross) .....	-29	-21	-20
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13	1	
3200 Obligated balance, end of year .....	1		

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	20	19	19
Outlays, gross:			
4100 Outlays from new mandatory authority .....	17	10	10
4101 Outlays from mandatory balances .....	12	11	10
4110 Outlays, gross (total) .....	29	21	20
4180 Budget authority, net (total) .....	20	19	19
4190 Outlays, net (total) .....	29	21	20

The H-1B Nonimmigrant Petitioner Account is established under Section 286(s) of the Immigration and Nationality Act (8 U.S.C. 1356(s)), as amended.

The H-1B Account supports activities related to the processing of petitions for nonimmigrant workers in the H-1B visa classification. The H-1B visa program allows U.S. employers to temporarily employ foreign workers in specialty occupations. USCIS receives five (5) percent of the collections generated by these fees to fund USCIS immigration benefit adjudication efforts, while the remaining 95 percent of ACWIA collections are deposited in accounts managed by the Department of Labor (DOL) which receives 55 percent and the National Science Foundation (NSF) which receives 40 percent.

## Object Classification (in millions of dollars)

Identification code 070–5106–0–2–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....			12
11.5 Other personnel compensation .....			1
11.9 Total personnel compensation .....			13
12.1 Civilian personnel benefits .....			4
23.1 Rental payments to GSA .....	2	2	3
25.1 Advisory and assistance services .....	18	18	
99.0 Direct obligations .....	20	20	20
99.9 Total new obligations, unexpired accounts .....	20	20	20

## Employment Summary

Identification code 070–5106–0–2–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			109

## H-1B AND L FRAUD PREVENTION AND DETECTION ACCOUNT

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5389–0–2–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	9	9	9
Receipts:			
Current law:			
1120 H-1B and L Fraud Prevention and Detection Account .....	148	138	138
2000 Total: Balances and receipts .....	157	147	147
Appropriations:			
Current law:			
2101 H-1 B and L Fraud Prevention and Detection .....	-49	-46	-46
2101 H&L Fraud Prevention and Detection Fee .....	-49	-46	-46
2101 H-1B and L Fraud Prevention and Detection Account .....	-49	-46	-46
2103 H-1 B and L Fraud Prevention and Detection .....	-3	-3	-3
2103 H&L Fraud Prevention and Detection Fee .....	-3	-3	-3
2103 H-1B and L Fraud Prevention and Detection Account .....	-3	-3	-3
2132 H-1 B and L Fraud Prevention and Detection .....	3	3	3
2132 H&L Fraud Prevention and Detection Fee .....	3	3	3
2132 H-1B and L Fraud Prevention and Detection Account .....	3	3	3
2199 Total current law appropriations .....	-147	-138	-138
2999 Total appropriations .....	-147	-138	-138
5098 Rounding adjustment .....	-1		
5099 Balance, end of year .....	9	9	9

## Program and Financing (in millions of dollars)

Identification code 070–5389–0–2–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Citizenship and Immigration Services .....	46	64	64
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	33	37	19
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	34	37	19
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	49	46	46
1203 Appropriation (previously unavailable)(special or trust) ....	3	3	3
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-3	-3	-3
1260 Appropriations, mandatory (total) .....	49	46	46
1900 Budget authority (total) .....	49	46	46
1930 Total budgetary resources available .....	83	83	65
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	37	19	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	19	21	25
3010 New obligations, unexpired accounts .....	46	64	64
3020 Outlays (gross) .....	-43	-60	-46
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	21	25	43
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	19	21	25
3200 Obligated balance, end of year .....	21	25	43
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	49	46	46
Outlays, gross:			
4100 Outlays from new mandatory authority .....	29	32	32
4101 Outlays from mandatory balances .....	14	28	14
4110 Outlays, gross (total) .....	43	60	46
4180 Budget authority, net (total) .....	49	46	46
4190 Outlays, net (total) .....	43	60	46

The Fraud Prevention and Detection Account (FPDA) is authorized by Section 286(v) of the Immigration and Nationality Act (INA) (8 U.S.C. 1356 (v)). The Fraud Detection and National Security Directorate (FDNS) leads USCIS' efforts to determine whether individuals or organizations filing for immigration benefits pose a threat to national security, public safety, or the integrity of the Nation's immigration system.

The FPDA directly supports USCIS' efforts to strengthen the integrity of the United States immigration system by funding a portion of the operational costs for FDNS and the Service Center Operations Directorate (SCOPS). FPDA resources enable USCIS operations to identify threats to national security and public safety, detect, deter and administratively investigate immigration-related fraud, and remove systemic and other vulnerabilities. USCIS receives one-third of the collections generated by the fees to fund a portion of USCIS fraud detection and prevention efforts.

## Object Classification (in millions of dollars)

Identification code 070–5389–0–2–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	18	23	23
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	19	24	24
12.1 Civilian personnel benefits .....	7	9	9
21.0 Travel and transportation of persons .....		1	1
23.1 Rental payments to GSA .....	1	2	2
23.3 Communications, utilities, and miscellaneous charges .....		2	2
25.1 Advisory and assistance services .....	11		
25.2 Other services from non-Federal sources .....		19	19
25.7 Operation and maintenance of equipment .....	1		
31.0 Equipment .....	7	7	7
99.0 Direct obligations .....	46	64	64
99.9 Total new obligations, unexpired accounts .....	46	64	64

## Employment Summary

Identification code 070–5389–0–2–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	176	176	176

## EB-5 INTEGRITY FUND, CITIZENSHIP AND IMMIGRATION SERVICE

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5705–0–2–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....		1	1
Receipts:			
Current law:			
1120 Fees, EB-5 Integrity Fund .....	11	16	11
2000 Total: Balances and receipts .....	11	17	12
Appropriations:			
Current law:			
2101 EB-5 Integrity Fund, Citizenship and Immigration Service ....	-11	-16	-11
2103 EB-5 Integrity Fund, Citizenship and Immigration Service ....		-1	-1
2132 EB-5 Integrity Fund, Citizenship and Immigration Service ....	1	1	1
2199 Total current law appropriations .....	-10	-16	-11
2999 Total appropriations .....	-10	-16	-11
5099 Balance, end of year .....	1	1	1

## Program and Financing (in millions of dollars)

Identification code 070–5705–0–2–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 EB-5 Integrity Fund .....		9	9
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	18	25
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	11	16	11
1203 Appropriation (previously unavailable)(special or trust) ....		1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	10	16	11
1930 Total budgetary resources available .....	18	34	36

EB-5 INTEGRITY FUND, CITIZENSHIP AND IMMIGRATION SERVICE—Continued  
Program and Financing—Continued

Identification code 070–5705–0–2–751	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	18	25	27
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			3
3010 New obligations, unexpired accounts .....		9	9
3020 Outlays (gross) .....		-6	-12
3050 Unpaid obligations, end of year .....		3	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			3
3200 Obligated balance, end of year .....		3	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	10	16	11
Outlays, gross:			
4100 Outlays from new mandatory authority .....		6	4
4101 Outlays from mandatory balances .....			8
4110 Outlays, gross (total) .....		6	12
4180 Budget authority, net (total) .....	10	16	11
4190 Outlays, net (total) .....		6	12

The EB-5 Reform and Integrity Act of 2022 requires USCIS to establish a special fund in the U.S. Treasury, known as the "EB-5 Integrity Fund" (8 U.S.C. 1153(b)(5)(J)). USCIS collects an annual fee from each designated Regional Center. A fee is also collected for each petition filed under Section 204(a)(1)(H) seeking classification under Section 203(b)(5)(E); this fee is in addition to the fees established for each petition to recover the cost of adjudication under section 286(m) of the Immigration and Nationality Act and efficient processing under Section 106(b) of the Consolidated Appropriations Act, 2022.

The EB-5 Integrity Fund is used to: Conduct investigations based outside of the United States, including monitoring and investigating program-related events and promotional activities and ensuring that an alien investor's funds obtained from a lawful source and through lawful means; detect and investigate fraud or other crimes; determine whether regional centers, new commercial enterprises, job-creating entities, and alien investors (and their alien spouses and alien children) comply with U.S. immigration laws; conduct audits and site visits; and for other purposes as the Department of Homeland Security (DHS) determines necessary.

## Object Classification (in millions of dollars)

Identification code 070–5705–0–2–751	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....		4	4
11.9 Total personnel compensation .....		4	4
12.1 Civilian personnel benefits .....		2	2
25.1 Advisory and assistance services .....		2	2
31.0 Equipment .....		1	1
99.9 Total new obligations, unexpired accounts .....		9	9

## Employment Summary

Identification code 070–5705–0–2–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		35	35

police-type use and hire of passenger motor vehicles, and services as authorized by section 3109 of title 5, United States Code, \$379,105,000, of which \$75,551,000 shall remain available until September 30, 2027: Provided, That not to exceed \$7,180 shall be for official reception and representation expenses.

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

## Program and Financing (in millions of dollars)

Identification code 070–0509–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CAS - Mission Support .....	33	33	34
0002 CAS - Law Enforcement Training .....	292	292	315
0003 CAS - Minor Construction and Maintenance .....	32	32	30
0799 Total direct obligations .....	357	357	379
0801 Operations and Support (Reimbursable) .....	134	198	212
0900 Total new obligations, unexpired accounts .....	491	555	591
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	27	30
1021 Recoveries of prior year unpaid obligations .....	2	2	2
1070 Unobligated balance (total) .....	12	29	32
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	357	357	379
1131 Unobligated balance of appropriations permanently reduced .....		-1	
1160 Appropriation, discretionary (total) .....	357	356	379
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	94	140	162
1701 Change in uncollected payments, Federal sources .....	56	60	50
1750 Spending auth from offsetting collections, disc (total) .....	150	200	212
1900 Budget authority (total) .....	507	556	591
1930 Total budgetary resources available .....	519	585	623
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	27	30	32
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	132	123	92
3010 New obligations, unexpired accounts .....	491	555	591
3011 Obligations ("upward adjustments"), expired accounts .....	3		
3020 Outlays (gross) .....	-495	-579	-599
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-2	-2
3041 Recoveries of prior year unpaid obligations, expired .....	-6	-5	-5
3050 Unpaid obligations, end of year .....	123	92	77
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-54	-72	-122
3070 Change in uncollected pymts, Fed sources, unexpired .....	-56	-60	-50
3071 Change in uncollected pymts, Fed sources, expired .....	38	10	10
3090 Uncollected pymts, Fed sources, end of year .....	-72	-122	-162
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	78	51	-30
3200 Obligated balance, end of year .....	51	-30	-85
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	507	556	591
Outlays, gross:			
4010 Outlays from new discretionary authority .....	389	478	508
4011 Outlays from discretionary balances .....	106	101	91
4020 Outlays, gross (total) .....	495	579	599
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-131	-205	-210
4033 Non-Federal sources .....	-3	-2	-2
4040 Offsets against gross budget authority and outlays (total) ....	-134	-207	-212
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-56	-60	-50
4052 Offsetting collections credited to expired accounts .....	40	67	50
4060 Additional offsets against budget authority only (total) .....	-16	7	
4070 Budget authority, net (discretionary) .....	357	356	379
4080 Outlays, net (discretionary) .....	361	372	387
4180 Budget authority, net (total) .....	357	356	379

## FEDERAL LAW ENFORCEMENT TRAINING CENTERS

## Federal Funds

## OPERATIONS AND SUPPORT

For necessary expenses of the Federal Law Enforcement Training Centers for operations and support, including the purchase of not to exceed 117 vehicles for

4190 Outlays, net (total) .....	361	372	387
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The Federal Law Enforcement Training Centers (FLETC) serves as an interagency law enforcement training organization for over 131 partner organizations, providing the necessary facilities, equipment, and support services to conduct basic, advanced, specialized, and refresher training for Federal law enforcement personnel. FLETC personnel conduct the instructional programs for basic law enforcement recruits and some advanced training based on agency requests. Additionally, FLETC provides advanced training tuition-free, or at a reduced cost, to State, local, , tribal, and territorial law enforcement officers at all four of its campuses, through domestic export training deliveries, and through distance learning on a space-available basis. In cooperation with the Department of State, FLETC delivers training at International Law Enforcement Academies (ILEA) in Gaborone, Botswana; Bangkok, Thailand; Budapest, Hungary; Roswell, New Mexico; San Salvador, El Salvador; and the Regional Training Center in Accra, Ghana. Currently, FLETC holds the Program Director positions managing the ILEAs in Budapest, Hungary, and Roswell, New Mexico. FLETC exports targeted training and assistance internationally in support of annual ILEA training operations and U.S. Embassy law enforcement training initiatives with a nexus to integrated country strategies. FLETC hosts authorized and vetted international students for training programs at FLETC training delivery points in the United States on a space-available and fully reimbursable basis.

FLETC's Operations and Support account funds necessary operational, mission support, and associated management and administrative costs. In addition, this account includes the funding and activities that are associated with minor construction, maintenance, and improvement projects.

**Object Classification** (in millions of dollars)

Identification code 070-0509-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	109	130	120
11.3 Other than full-time permanent .....	3	4	4
11.5 Other personnel compensation .....	9	11	11
11.9 Total personnel compensation .....	121	145	135
12.1 Civilian personnel benefits .....	44	48	48
21.0 Travel and transportation of persons .....	11	4	13
23.3 Communications, utilities, and miscellaneous charges .....	13	13	14
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	9	9	10
25.2 Other services from non-Federal sources .....	14	14	14
25.3 Other goods and services from Federal sources .....	2	2	2
25.4 Operation and maintenance of facilities .....	50	50	53
25.6 Medical care .....	5	5	6
25.7 Operation and maintenance of equipment .....	35	33	35
25.8 Subsistence and support of persons .....	1	1	2
26.0 Supplies and materials .....	18	16	17
31.0 Equipment .....	24	10	20
32.0 Land and structures .....	9	5	9
99.0 Direct obligations .....	357	356	379
99.0 Reimbursable obligations .....	134	199	212
99.9 Total new obligations, unexpired accounts .....	491	555	591

**Employment Summary**

Identification code 070-0509-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,093	1,092	1,098
2001 Reimbursable civilian full-time equivalent employment .....	233	283	272

**PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS**

For necessary expenses of the Federal Law Enforcement Training Centers for procurement, construction, and improvements, \$18,383,000, to remain available until September 30, 2030, for acquisition of necessary additional real property and facilities, construction and ongoing maintenance, facility improvements and related expenses of the Federal Law Enforcement Training Centers.

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

**PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS**

For an additional amount for "Procurement, Construction, and Improvements", \$14,020,000, to remain available until September 30, 2029, for necessary expenses relating to the consequences of disasters: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

**Program and Financing** (in millions of dollars)

Identification code 070-0510-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CAS - Procurement, Construction, and Improvements (Direct) .....	72	38	22
0799 Total direct obligations .....	72	38	22
0801 Procurement, Construction, and Improvements (Reimbursable) .....		1	1
0900 Total new obligations, unexpired accounts .....	72	39	23
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	91	67	82
1021 Recoveries of prior year unpaid obligations .....	7	1	1
1070 Unobligated balance (total) .....	98	68	83
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	20	34	18
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....		28	26
1701 Change in uncollected payments, Federal sources .....	21	-8	-8
1750 Spending auth from offsetting collections, disc (total) .....	21	20	18
1900 Budget authority (total) .....	41	54	36
1930 Total budgetary resources available .....	139	122	119
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....		-1	-1
1941 Unexpired unobligated balance, end of year .....	67	82	95
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	47	49	27
3010 New obligations, unexpired accounts .....	72	39	23
3011 Obligations ("upward adjustments"), expired accounts .....		1	1
3020 Outlays (gross) .....	-63	-61	-50
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7	-1	-1
3050 Unpaid obligations, end of year .....	49	27	
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-23	-42	-31
3070 Change in uncollected pymts, Fed sources, unexpired .....	-21	8	8
3071 Change in uncollected pymts, Fed sources, expired .....	2	3	3
3090 Uncollected pymts, Fed sources, end of year .....	-42	-31	-20
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	24	7	-4
3200 Obligated balance, end of year .....	7	-4	-20
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	41	54	36
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....		6	4
4011 Outlays from discretionary balances .....	63	55	46
4020 Outlays, gross (total) .....	63	61	50
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....		-32	-32
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-21	8	8
4052 Offsetting collections credited to expired accounts .....		4	6
4060 Additional offsets against budget authority only (total) .....	-21	12	14
4070 Budget authority, net (discretionary) .....	20	34	18
4080 Outlays, net (discretionary) .....	63	29	18
4180 Budget authority, net (total) .....	20	34	18
4190 Outlays, net (total) .....	63	29	18

## PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued

The Federal Law Enforcement Training Centers' (FLETC) Procurement, Construction, and Improvement (PC&I) account funds the purchase, building, manufacturing, or assemblage of one or more end items that create, extend or enhance FLETC's existing capabilities. Funds provided through this account support the procurement, construction, and/or improvements of personal property end items with an individual cost of \$250,000 or more, and real property end items with an individual cost of \$2 million or more. Language in the President's Budget authorizes FLETC to receive reimbursements in the PC&I account, and also authorizes reimbursements to FLETC from U.S. Government agencies for the construction of special use facilities. The language also authorizes the acquisition of necessary additional real property and facilities, construction and ongoing maintenance, facility improvements and related expenses of the Federal Law Enforcement Training Centers.

## Object Classification (in millions of dollars)

Identification code 070–0510–0–1–751	2024 actual	2025 est.	2026 est.
32.0 Direct obligations: Land and structures .....	71	38	22
99.0 Direct obligations .....	71	38	22
99.0 Reimbursable obligations .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	72	39	23

## SCIENCE AND TECHNOLOGY

## Federal Funds

## OPERATIONS AND SUPPORT

*For necessary expenses of the Science and Technology Directorate for operations and support, including the purchase or lease of not to exceed 5 vehicles, \$367,530,000, of which \$203,799,000 shall remain available until September 30, 2027: Provided, That not to exceed \$10,000 shall be for official reception and representation expenses.*

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

## Program and Financing (in millions of dollars)

Identification code 070–0800–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 CAS - Mission Support .....	164	164	164
0004 CAS - Laboratory Facilities .....	130	128	132
0005 CAS - Acquisition and Operations Analysis .....	87	78	72
0799 Total direct obligations .....	381	370	368
0801 Research, Development, Acquisitions and Operations (Reimbursable) .....	84	17	35
0900 Total new obligations, unexpired accounts .....	465	387	403
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	69	49	65
1021 Recoveries of prior year unpaid obligations .....	11		
1033 Recoveries of prior year paid obligations .....	1		1
1070 Unobligated balance (total) .....	81	49	66
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	370	370	368
1131 Unobligated balance of appropriations permanently reduced .....	-1		
1160 Appropriation, discretionary (total) .....	369	370	368
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	38	33	34
1701 Change in uncollected payments, Federal sources .....	26		
1750 Spending auth from offsetting collections, disc (total) .....	64	33	34
1900 Budget authority (total) .....	433	403	402
1930 Total budgetary resources available .....	514	452	468
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	49	65	65

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	312	302	252
3010 New obligations, unexpired accounts .....	465	387	403
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-456	-437	-403
3040 Recoveries of prior year unpaid obligations, unexpired .....	-11		
3041 Recoveries of prior year unpaid obligations, expired .....	-9		
3050 Unpaid obligations, end of year .....	302	252	252
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-94	-85	-85
3070 Change in uncollected pymts, Fed sources, unexpired .....	-26		
3071 Change in uncollected pymts, Fed sources, expired .....	35		
3090 Uncollected pymts, Fed sources, end of year .....	-85	-85	-85
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	218	217	167
3200 Obligated balance, end of year .....	217	167	167

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	433	403	402
Outlays, gross:			
4010 Outlays from new discretionary authority .....	196	168	167
4011 Outlays from discretionary balances .....	260	269	236
4020 Outlays, gross (total) .....	456	437	403
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-71	-31	-33
4033 Non-Federal sources .....	-4	-2	-2
4040 Offsets against gross budget authority and outlays (total) ....	-75	-33	-35
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-26		
4052 Offsetting collections credited to expired accounts .....	36		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		1
4060 Additional offsets against budget authority only (total) .....	11		1
4070 Budget authority, net (discretionary) .....	369	370	368
4080 Outlays, net (discretionary) .....	381	404	368
4180 Budget authority, net (total) .....	369	370	368
4190 Outlays, net (total) .....	381	404	368

The Operations and Support (O&S) appropriation for the Science and Technology Directorate (S&T) provides funding to ensure delivery of advanced technology solutions to Department of Homeland Security (DHS) Components and first responders. This appropriation also supports Systems Engineering, Standards, and Test and Evaluation to ensure that S&T and DHS Components develop effective technologies that work in the operational environment. This includes costs necessary for operations and support activities to advance S&T's mission, as well as salaries and benefits, and operating costs for five laboratory facilities.

## Object Classification (in millions of dollars)

Identification code 070–0800–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	83	86	90
11.3 Other than full-time permanent .....	2	7	7
11.5 Other personnel compensation .....	3	3	3
11.8 Special personal services payments .....	5	5	5
11.9 Total personnel compensation .....	93	101	105
12.1 Civilian personnel benefits .....	31	34	36
21.0 Travel and transportation of persons .....	3	3	1
23.1 Rental payments to GSA .....	1	1	4
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	146	130	126
25.2 Other services from non-Federal sources .....	5	5	6
25.3 Other goods and services from Federal sources .....	20	20	35
25.4 Operation and maintenance of facilities .....	65	61	25
25.7 Operation and maintenance of equipment .....	7	7	16
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	6	6	12
42.0 Insurance claims and indemnities .....	2		
99.0 Direct obligations .....	381	370	368
99.0 Reimbursable obligations .....	84	17	35
99.9 Total new obligations, unexpired accounts .....	465	387	403

**Employment Summary**

Identification code 070-0800-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	526	565	566

**PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS**

*For necessary expenses of the Science and Technology Directorate for procurement, construction, and improvements, \$65,000,000, to remain available until September 30, 2030.*

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

**Program and Financing** (in millions of dollars)

Identification code 070-0415-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Laboratory Facilities .....	24	61	65
0801 Reimbursable program activity .....	16		
0900 Total new obligations, unexpired accounts .....	40	61	65
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	42	88	88
1021 Recoveries of prior year unpaid obligations .....	4		
1070 Unobligated balance (total) .....	46	88	88
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	61	61	65
Spending authority from offsetting collections, discretionary:			
1701 Change in uncollected payments, Federal sources .....	21		
1900 Budget authority (total) .....	82	61	65
1930 Total budgetary resources available .....	128	149	153
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	88	88	88
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	33	49	59
3010 New obligations, unexpired accounts .....	40	61	65
3020 Outlays (gross) .....	-20	-51	-62
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3050 Unpaid obligations, end of year .....	49	59	62
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-21	-21
3070 Change in uncollected pymts, Fed sources, unexpired .....	-21		
3090 Uncollected pymts, Fed sources, end of year .....	-21	-21	-21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	33	28	38
3200 Obligated balance, end of year .....	28	38	41
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	82	61	65
Outlays, gross:			
4010 Outlays from new discretionary authority .....		18	20
4011 Outlays from discretionary balances .....	20	33	42
4020 Outlays, gross (total) .....	20	51	62
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....		-21	
4040 Offsets against gross budget authority and outlays (total) ....		-21	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-21		
4055 Adjustment for change in allocation (offsetting collection portion) .....		21	
4060 Additional offsets against budget authority only (total) .....	-21	21	
4070 Budget authority, net (discretionary) .....	61	61	65
4080 Outlays, net (discretionary) .....	20	30	62
4180 Budget authority, net (total) .....	61	61	65
4190 Outlays, net (total) .....	20	30	62

S&T's Procurement, Construction, & Improvements (PC&I) appropriation supports requirements to ensure laboratory infrastructure remains aligned

to S&T mission requirements. PC&I funding allows S&T to make essential investments in construction, expansion, maintenance, modernization, or removal as necessary to support requirements generated by DHS Components. In addition, PC&I funding allows S&T the ability to invest in equipment and information technology to ensure that S&T laboratories maintain accreditation.

**Object Classification** (in millions of dollars)

Identification code 070-0415-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
23.3 Communications, utilities, and miscellaneous charges .....		1	1
25.1 Advisory and assistance services .....	6	19	19
25.2 Other services from non-Federal sources .....		1	1
25.3 Other goods and services from Federal sources .....	6	6	6
25.4 Operation and maintenance of facilities .....	2	2	2
25.7 Operation and maintenance of equipment .....	8	8	8
26.0 Supplies and materials .....		4	4
31.0 Equipment .....	1	10	10
32.0 Land and structures .....	1	10	14
99.0 Direct obligations .....	24	61	65
99.0 Reimbursable obligations .....	16		
99.9 Total new obligations, unexpired accounts .....	40	61	65

**RESEARCH AND DEVELOPMENT**

*For necessary expenses of the Science and Technology Directorate for research and development, \$326,224,000, to remain available until September 30, 2028.*

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

**Program and Financing** (in millions of dollars)

Identification code 070-0803-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CAS - Research, Development and Innovation .....	408	260	319
0002 CAS - University Programs .....	53	51	7
0799 Total direct obligations .....	461	311	326
0801 Research and Development (Reimbursable) .....	3	13	13
0900 Total new obligations, unexpired accounts .....	464	324	339
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	322	183	190
1021 Recoveries of prior year unpaid obligations .....	14		
1070 Unobligated balance (total) .....	336	183	190
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	311	311	326
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	11	20	20
1701 Change in uncollected payments, Federal sources .....	-11		
1750 Spending auth from offsetting collections, disc (total) .....		20	20
1900 Budget authority (total) .....	311	331	346
1930 Total budgetary resources available .....	647	514	536
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	183	190	197
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	717	631	601
3010 New obligations, unexpired accounts .....	464	324	339
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-530	-354	-402
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14		
3041 Recoveries of prior year unpaid obligations, expired .....	-8		
3050 Unpaid obligations, end of year .....	631	601	538
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-26	-8	-8
3070 Change in uncollected pymts, Fed sources, unexpired .....	11		
3071 Change in uncollected pymts, Fed sources, expired .....	7		
3090 Uncollected pymts, Fed sources, end of year .....	-8	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	691	623	593

RESEARCH AND DEVELOPMENT—Continued  
Program and Financing—Continued

Identification code 070–0803–0–1–751	2024 actual	2025 est.	2026 est.
3200 Obligated balance, end of year .....	623	593	530
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	311	331	346
Outlays, gross:			
4010 Outlays from new discretionary authority .....	29	40	43
4011 Outlays from discretionary balances .....	501	314	359
4020 Outlays, gross (total) .....	530	354	402
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-19	-20	-20
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-20	-20	-20
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	11		
4052 Offsetting collections credited to expired accounts .....	9		
4060 Additional offsets against budget authority only (total) .....	20		
4070 Budget authority, net (discretionary) .....	311	311	326
4080 Outlays, net (discretionary) .....	510	334	382
4180 Budget authority, net (total) .....	311	311	326
4190 Outlays, net (total) .....	510	334	382

S&T's Research and Development (R&D) appropriation provides funds for basic, applied, and developmental research supporting state-of-the-art technology and solutions to meet the needs of DHS Components and the first responder community. R&D activities also include private industry partnerships, academia, technology demonstrations, technology transfer and commercialization. Funds support critical homeland security-related research to address high-priority, DHS-related issues and to enhance long term homeland security capabilities.

## Object Classification (in millions of dollars)

Identification code 070–0803–0–1–751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
21.0 Travel and transportation of persons .....	3	3	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	
25.1 Advisory and assistance services .....	66	56	43
25.2 Other services from non-Federal sources .....	5	5	2
25.3 Other goods and services from Federal sources .....	4	4	5
25.5 Research and development contracts .....	326	187	266
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....		1	1
31.0 Equipment .....	1	2	1
41.0 Grants, subsidies, and contributions .....	54	51	6
99.0 Direct obligations .....	461	311	326
99.0 Reimbursable obligations .....	3	13	13
99.9 Total new obligations, unexpired accounts .....	464	324	339

0900 Total new obligations, unexpired accounts .....	155	162	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	13	13
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	8	13	13
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	163	163	
1120 Appropriations transferred to other acct [070–0115] .....	-1		
1120 Appropriations transferred to other acct [070–0540] .....	-4		
1131 Unobligated balance of appropriations permanently reduced .....		-1	
1160 Appropriation, discretionary (total) .....	158	162	
Spending authority from offsetting collections, discretionary:			
1701 Change in uncollected payments, Federal sources .....	2		
1900 Budget authority (total) .....	160	162	
1930 Total budgetary resources available .....	168	175	13
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	13	13	13

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	148	112	89
3010 New obligations, unexpired accounts .....	155	162	
3011 Obligations ("upward adjustments"), expired accounts .....	5		
3020 Outlays (gross) .....	-160	-185	-69
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3041 Recoveries of prior year unpaid obligations, expired .....	-34		
3050 Unpaid obligations, end of year .....	112	89	20
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired .....	-2		
3090 Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	146	108	85
3200 Obligated balance, end of year .....	108	85	16

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	160	162	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	75	76	
4011 Outlays from discretionary balances .....	85	109	69
4020 Outlays, gross (total) .....	160	185	69
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-1		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-2		
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	-1		
4070 Budget authority, net (discretionary) .....	158	162	
4080 Outlays, net (discretionary) .....	159	185	69
4180 Budget authority, net (total) .....	158	162	
4190 Outlays, net (total) .....	159	185	69

The Countering Weapons of Mass Destruction Office's (CWMD) Operations and Support account supported the development of counter WMD capabilities through strategic planning and analysis; test and evaluation of chemical, biological, radiological, and nuclear detection technologies; procurement of chemical, biological, radiological, and nuclear equipment that can be carried, worn, or easily moved to support operational end-users, and assisting Department of Homeland Security operational components and other agencies in defining requirements necessary to achieve their mission. The Operations and Support functions are transferred in the Budget to the Office of the Secretary and Executive Management, U.S. Customs and Border Protection, the Cybersecurity and Infrastructure Security Agency, and the United States Coast Guard.

COUNTERING WEAPONS OF MASS DESTRUCTION  
OFFICE

## Federal Funds

## OPERATIONS AND SUPPORT

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

## Program and Financing (in millions of dollars)

Identification code 070–0861–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Management and Administration .....	155		
0003 Capability and Operational Support .....		69	
0004 Mission Support .....		93	
0799 Total direct obligations .....	155	162	



**Object Classification** (in millions of dollars)

Identification code 070-0861-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	35	34	.....
11.5 Other personnel compensation .....	1	1	.....
11.8 Special personal services payments .....	1	1	.....
11.9 Total personnel compensation .....	37	36	.....
12.1 Civilian personnel benefits .....	13	13	.....
21.0 Travel and transportation of persons .....	2	2	.....
25.1 Advisory and assistance services .....	38	40	.....
25.2 Other services from non-Federal sources .....	16	18	.....
25.3 Other goods and services from Federal sources .....	23	25	.....
25.5 Research and development contracts .....	1	1	.....
25.7 Operation and maintenance of equipment .....	17	19	.....
26.0 Supplies and materials .....	3	3	.....
31.0 Equipment .....	3	3	.....
41.0 Grants, subsidies, and contributions .....	2	2	.....
99.0 Direct obligations .....	155	162	.....
99.9 Total new obligations, unexpired accounts .....	155	162	.....

**Employment Summary**

Identification code 070-0861-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	263	263	.....

**RESEARCH AND DEVELOPMENT**

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

**Program and Financing** (in millions of dollars)

Identification code 070-0860-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Research, Development, and Operations .....	52	.....	.....
0009 Transformational Research and Development .....	.....	39	.....
0010 Technical Forensics .....	.....	7	.....
0012 Detection Capability Development .....	.....	15	.....
0900 Total new obligations, unexpired accounts .....	52	61	.....
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	34	33	33
1021 Recoveries of prior year unpaid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	37	33	33
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	61	61	.....
1131 Unobligated balance of appropriations permanently reduced .....	-13	.....	.....
1160 Appropriation, discretionary (total) .....	48	61	.....
1900 Budget authority (total) .....	48	61	.....
1930 Total budgetary resources available .....	85	94	33
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	33	33	33
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	90	73	49
3010 New obligations, unexpired accounts .....	52	61	.....
3020 Outlays (gross) .....	-59	-85	-30
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-7	.....	.....
3050 Unpaid obligations, end of year .....	73	49	19
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	90	73	49
3200 Obligated balance, end of year .....	73	49	19
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	48	61	.....
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	4	12	.....

4011 Outlays from discretionary balances .....	55	73	30
4020 Outlays, gross (total) .....	59	85	30
4180 Budget authority, net (total) .....	48	61	.....
4190 Outlays, net (total) .....	59	85	30

The Countering Weapons of Mass Destruction Office's (CWMD) Research and Development account provided funds to identify, explore, and demonstrate new technologies and capabilities that will help enable the Department of Homeland Security and its partners to detect, identify, prevent, and protect against, weapons of mass destruction and chemical, biological, radiological, and nuclear threats and incidents. CWMD worked closely with operational customers to ensure the effective transition of new technologies to the field. This account supported basic, applied, and developmental projects that prioritized the delivery of capability into the hands of the operator. The funds also supported cooperative agreements to carry out research & development within CWMDs mission space. The Budget transfers all CWMD Research and Development to the United States Coast Guard (USCG).

**Object Classification** (in millions of dollars)

Identification code 070-0860-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	7	7	.....
25.2 Other services from non-Federal sources .....	6	6	.....
25.3 Other goods and services from Federal sources .....	6	6	.....
25.5 Research and development contracts .....	28	38	.....
31.0 Equipment .....	3	4	.....
41.0 Grants, subsidies, and contributions .....	2	.....	.....
99.0 Direct obligations .....	52	61	.....
99.9 Total new obligations, unexpired accounts .....	52	61	.....

**PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS**

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

**Program and Financing** (in millions of dollars)

Identification code 070-0862-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Systems Acquisition .....	42	.....	.....
0006 Large Scale Detection Systems .....	.....	33	.....
0007 Portable Detection Systems .....	.....	9	.....
0799 Total direct obligations .....	42	42	.....
0900 Total new obligations, unexpired accounts .....	42	42	.....
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	51	31	31
1021 Recoveries of prior year unpaid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	54	31	31
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	42	42	.....
1131 Unobligated balance of appropriations permanently reduced .....	-23	.....	.....
1160 Appropriation, discretionary (total) .....	19	42	.....
1900 Budget authority (total) .....	19	42	.....
1930 Total budgetary resources available .....	73	73	31
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	31	31	31
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	124	88	25
3010 New obligations, unexpired accounts .....	42	42	.....
3020 Outlays (gross) .....	-74	-105	-25
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	88	25	.....

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued  
Program and Financing—Continued

Identification code 070-0862-0-1-751	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	124	88	25
3200 Obligated balance, end of year .....	88	25	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	19	42	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	17	
4011 Outlays from discretionary balances .....	73	88	25
4020 Outlays, gross (total) .....	74	105	25
4180 Budget authority, net (total) .....	19	42	
4190 Outlays, net (total) .....	74	105	25

The Countering Weapons of Mass Destruction Office's (CWMD) Procurement, Construction, and Improvements account supported the acquisition and deployment of chemical, biological, radiological, and nuclear systems to support Department of Homeland Security operational components. The Budget places procurement of these systems like the Radiation Portal Monitors and Portable Detection Systems with the end users, such as U.S. Customs and Border Protection, Transportation Security Administration, U.S. Coast Guard, and U.S. Secret Service.

## Object Classification (in millions of dollars)

Identification code 070-0862-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	10	10	
25.2 Other services from non-Federal sources .....	28	28	
25.3 Other goods and services from Federal sources .....	4	4	
99.9 Total new obligations, unexpired accounts .....	42	42	

## FEDERAL ASSISTANCE

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

## Program and Financing (in millions of dollars)

Identification code 070-0411-0-1-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CAS - Federal, State, Local, Territorial, and Tribal Support .....	146		
0004 Training, Exercises, and Readiness .....		21	
0005 Securing the Cities .....		34	
0006 Biological Support .....		87	
0799 Total direct obligations .....	146	142	
0801 Reimbursable program activity - Medical Screening .....		1	
0900 Total new obligations, unexpired accounts .....	146	143	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	28	31	31
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	34	31	31
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	143	143	
1900 Budget authority (total) .....	143	143	
1930 Total budgetary resources available .....	177	174	31
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	31	31	31
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	210	214	72
3010 New obligations, unexpired accounts .....	146	143	
3020 Outlays (gross) .....	-130	-285	-63
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		

3041 Recoveries of prior year unpaid obligations, expired .....	-6		
3050 Unpaid obligations, end of year .....	214	72	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	210	214	72
3200 Obligated balance, end of year .....	214	72	9
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	143	143	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	18	65	
4011 Outlays from discretionary balances .....	112	220	63
4020 Outlays, gross (total) .....	130	285	63
4180 Budget authority, net (total) .....	143	143	
4190 Outlays, net (total) .....	130	285	63

The Countering Weapons of Mass Destruction Office's (CWMD) Federal Assistance account provided the funds for outreach efforts necessary to ensure Federal, State, local, territorial, and tribal (FSLTT) and international partners had the access and resources to support the threat detection mission. FSLTT support was focused on detecting devices or materials prior to their entry into the United States and maximizing the probability of an encounter prior to WMD materials reaching potential targets. The Federal Assistance account provided resources for Securing the Cities (STC) and the Nation's biodetection system. The funds supported early warning and preparedness for biological and chemical events. The funds also supported SLTT radiological and nuclear detection efforts. The Budget transfers these functions and programs to the Cybersecurity and Infrastructure Security Agency (CISA).

## Object Classification (in millions of dollars)

Identification code 070-0411-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons .....	1	1	
25.1 Advisory and assistance services .....	38	35	
25.2 Other services from non-Federal sources .....	3	3	
25.3 Other goods and services from Federal sources .....	3	3	
25.7 Operation and maintenance of equipment .....	4	4	
26.0 Supplies and materials .....	25	25	
31.0 Equipment .....	20	20	
41.0 Grants, subsidies, and contributions .....	52	52	
99.0 Direct obligations .....	146	143	
99.9 Total new obligations, unexpired accounts .....	146	143	

## ADMINISTRATIVE PROVISIONS

SEC. 401. (a) Notwithstanding any other provision of law, funds otherwise made available to U.S. Citizenship and Immigration Services may be used to acquire, operate, equip, and dispose of up to 5 vehicles, for replacement only, for areas where the Administrator of General Services does not provide vehicles for lease.

(b) The Director of U.S. Citizenship and Immigration Services may authorize employees who are assigned to those areas to use such vehicles to travel between the employees' residences and places of employment.

SEC. 402. None of the funds appropriated by this Act may be used to process or approve a competition under Office of Management and Budget Circular A-76 for services provided by employees (including employees serving on a temporary or term basis) of U.S. Citizenship and Immigration Services of the Department of Homeland Security who are known as Immigration Information Officers, Immigration Service Analysts, Contact Representatives, Investigative Assistants, or Immigration Services Officers.

SEC. 403. Notwithstanding any other provision of law, any Federal funds made available to U.S. Citizenship and Immigration Services may be used for the collection and use of biometrics taken at a U.S. Citizenship and Immigration Services Application Support Center that is overseen virtually by U.S. Citizenship and Immigration Services personnel using appropriate technology.

SEC. 404. The Director of the Federal Law Enforcement Training Centers is authorized to distribute funds to Federal law enforcement agencies for expenses incurred participating in training accreditation.

SEC. 405. The Federal Law Enforcement Training Accreditation Board, including representatives from the Federal law enforcement community and non-Federal ac-

creditation experts involved in law enforcement training, shall lead the Federal law enforcement training accreditation process to continue the implementation of measuring and assessing the quality and effectiveness of Federal law enforcement training programs, facilities, and instructors.

SEC. 406. (a) The Director of the Federal Law Enforcement Training Centers may accept transfers to its "Procurement, Construction, and Improvements" account from Government agencies requesting the construction of special use facilities, as authorized by the Economy Act (31 U.S.C. 1535(b)).

(b) The Federal Law Enforcement Training Centers shall maintain administrative control and ownership upon completion of such facilities.

SEC. 407. The functions of the Federal Law Enforcement Training Centers instructor or staff shall be classified as inherently governmental for purposes of the Federal Activities Inventory Reform Act of 1998 (31 U.S.C. 501 note).

### Federal Funds

#### ALLOWANCE FOR DHS MANDATORY REQUEST

(Legislative proposal, subject to PAYGO)

#### Program and Financing (in millions of dollars)

Identification code 070–9005–4–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Immigration Enforcement .....			18,542
0002 Border Security .....			2,333
0003 Border Wall Construction .....			11,500
0004 State and Local Support .....			3,681
0005 Coast Guard Acquisition .....			7,444
0006 US Secret Service Operations .....			250
0900 Total new obligations, unexpired accounts .....			43,750
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			43,750
1930 Total budgetary resources available .....			43,750
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			43,750
3020 Outlays (gross) .....			-21,262
3050 Unpaid obligations, end of year .....			22,488
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			22,488
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			43,750
Outlays, gross:			
4100 Outlays from new mandatory authority .....			21,262
4180 Budget authority, net (total) .....			43,750
4190 Outlays, net (total) .....			21,262

H. Con. Res 14, the Concurrent Resolution on the Budget for Fiscal Year 2025, as passed by the House and Senate, includes reconciliation instructions to provide additional funding for border security activities. The Administration assumes at least \$175 billion will be enacted in a reconciliation bill later this year to meet these instructions and the funds will supplement discretionary resources for the Department of Homeland Security. For 2026, the Administration assumes \$43.8 billion will be spent on border security, immigration enforcement, maritime security, and protective security activities.

#### Object Classification (in millions of dollars)

Identification code 070–9005–4–1–751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....			356
11.3 Other than full-time permanent .....			7
11.5 Other personnel compensation .....			3,174
11.9 Total personnel compensation .....			3,537
12.1 Civilian personnel benefits .....			839
21.0 Travel and transportation of persons .....			5,039

23.3	Communications, utilities, and miscellaneous charges .....	333
25.1	Advisory and assistance services .....	5,550
25.2	Other services from non-Federal sources .....	7,011
25.3	Other goods and services from Federal sources .....	1,185
25.4	Operation and maintenance of facilities .....	1,896
26.0	Supplies and materials .....	423
31.0	Equipment .....	8,505
32.0	Land and structures .....	5,542
41.0	Grants, subsidies, and contributions .....	3,890
99.9	Total new obligations, unexpired accounts .....	43,750

### Employment Summary

Identification code 070–9005–4–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			3,000

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
<b>Governmental receipts:</b>			
070–083400 Breached Bond Penalties .....	8	8	8
070–242600 Temporary L-1 Visa Fee Increase .....	2	1	1
070–242700 Temporary H-1B Visa Fee Increase .....	15	10	8
General Fund Governmental receipts .....	25	19	17
<b>Offsetting receipts from the public:</b>			
070–031100 Tonnage Duty Increases .....	33	33	34
070–090000 Passenger Security Fees Returned to the General Fund .....	760	1,600	1,640
070–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	121	22	22
070–242100 Marine Safety Fees .....	24	27	27
070–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	184		
070–090000 Passenger Security Fees Returned to the General Fund: Legislative proposal, subject to PAYGO .....			-1,640
General Fund Offsetting receipts from the public .....	1,122	1,682	83
<b>Intragovernmental payments:</b>			
070–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	378		
General Fund Intragovernmental payments .....	378		

## GENERAL PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

SEC. 501. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 502. Subject to the requirements of section 503 of this Act, the unexpended balances of prior appropriations provided for activities in this Act may be transferred to appropriation accounts for such activities established pursuant to this Act, may be merged with funds in the applicable established accounts, and thereafter may be accounted for as one fund for the same time period as originally enacted.

SEC. 503. (a) None of the funds provided by this Act, provided by previous appropriations Acts to the components in or transferred to the Department of Homeland Security that remain available for obligation or expenditure in fiscal year 2026, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the components funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that—

(1) creates or eliminates a program, project, or activity, or increases funds for any program, project, or activity for which funds have been denied or restricted by the Congress;

(2) contracts out any function or activity presently performed by Federal employees or any new function or activity proposed to be performed by Federal employees in the President's budget proposal for fiscal year 2026 for the Department of Homeland Security;

(3) augments funding for existing programs, projects, or activities in excess of \$5,000,000 or 10 percent, whichever is less;

(4) reduces funding for any program, project, or activity, or numbers of personnel, by 10 percent or more; or

(5) results from any general savings from a reduction in personnel that would result in a change in funding levels for programs, projects, or activities as approved by the Congress.

(b) Subsection (a) shall not apply if the Committees on Appropriations of the House of Representatives and the Senate are notified at least 30 days in advance of such reprogramming.

(c) Up to 5 percent of any appropriation made available for the current fiscal year for the Department of Homeland Security by this Act or provided by previous appropriations Acts may be transferred between such appropriations if the Committees on Appropriations of the House of Representatives and the Senate are notified at least 30 days in advance of such transfer, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by such transfer.

(d) Notwithstanding subsections (a), (b), and (c), no funds shall be reprogrammed within or transferred between appropriations based upon an initial notification provided after June 15, except in extraordinary circumstances that imminently threaten the safety of human life or the protection of property.

(e) The notification thresholds and procedures set forth in subsections (a), (b), (c), and (d) shall apply to any use of deobligated balances of funds provided in previous Department of Homeland Security Appropriations Acts that remain available for obligation in the current year.

(f) Notwithstanding subsection (c), the Secretary of Homeland Security may transfer to the fund established by 8 U.S.C. 1101 note, up to \$20,000,000 from appropriations available to the Department of Homeland Security: Provided, That any amounts transferred to the fund shall remain available until expended: Provided further, That the Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 5 days in advance of such transfer.

SEC. 504. (a) Section 504 of the Department of Homeland Security Appropriations Act, 2017 (division F of Public Law 115–31), related to the operations of a working capital fund, shall apply with respect to funds made available in this Act in the same manner as such section applied to funds made available in that Act.

(b) Funds from such working capital fund may be obligated and expended in anticipation of reimbursements from components of the Department of Homeland Security.

SEC. 505. (a) Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2026, as recorded in the financial records at the time of a reprogramming notification, but not later than June 30, 2027, from appropriations for "Operations and Support" for fiscal year 2026 in this Act shall remain available through September 30, 2027, in the account and for the purposes for which the appropriations were provided.

(b) Prior to the obligation of such funds, a notification shall be submitted to the Committees on Appropriations of the House of Representatives and the Senate in accordance with section 503 of this Act.

SEC. 506. (a) Funds made available by this Act for intelligence activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 414) during fiscal year 2026 until the enactment of an Act authorizing intelligence activities for fiscal year 2026.

(b) Amounts described in subsection (a) made available for "Intelligence, Analysis, and Situational Awareness—Operations and Support" that exceed the amounts in such authorization for such account shall be transferred to and merged with amounts made available under the heading "Management Directorate—Operations and Support".

(c) Prior to the obligation of any funds transferred under subsection (b), the Management Directorate shall brief the Committees on Appropriations of the House of Representatives and the Senate on a plan for the use of such funds.

SEC. 507. (a) The Secretary of Homeland Security, or the designee of the Secretary, shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 3 full business days in advance of—

- (1) making or awarding a grant allocation or grant in excess of \$1,000,000;
- (2) making or awarding a contract, other transaction agreement, or task or delivery order on a multiple award contract, or to issue a letter of intent totaling in excess of \$4,000,000;
- (3) awarding a task or delivery order requiring an obligation of funds in an amount greater than \$10,000,000 from multi-year Department of Homeland Security funds;
- (4) making a sole-source grant award; or
- (5) announcing publicly the intention to make or award items under paragraph (1), (2), (3), or (4), including a contract covered by the Federal Acquisition Regulation.

(b) If the Secretary of Homeland Security determines that compliance with this section would pose a substantial risk to human life, health, or safety, an award may be made without notification, and the Secretary shall notify the Committees on Ap-

propriations of the House of Representatives and the Senate not later than 5 full business days after such an award is made or letter issued.

(c) A notification under this section—

- (1) may not involve funds that are not available for obligation; and
- (2) shall include the amount of the award; the fiscal year for which the funds for the award were appropriated; the type of contract; and the account from which the funds are being drawn.

SEC. 508. Notwithstanding any other provision of law, no agency shall purchase, construct, or lease any additional facilities, except within or contiguous to existing locations, to be used for the purpose of conducting Federal law enforcement training without advance notification to the Committees on Appropriations of the House of Representatives and the Senate, except that the Federal Law Enforcement Training Centers is authorized to obtain the temporary use of additional facilities by lease, contract, or other agreement for training that cannot be accommodated in existing Centers' facilities.

SEC. 509. None of the funds appropriated or otherwise made available by this Act may be used for expenses for any construction, repair, alteration, or acquisition project for which a prospectus otherwise required under chapter 33 of title 40, United States Code, has not been approved, except that necessary funds may be expended for each project for required expenses for the development of a proposed prospectus.

SEC. 510. Sections 522 and 530 of the Department of Homeland Security Appropriations Act, 2008 (division E of Public Law 110–161; 121 Stat. 2073 and 2074) shall apply with respect to funds made available in this Act in the same manner as such sections applied to funds made available in that Act.

SEC. 511. (a) None of the funds made available in this Act may be used in contravention of the applicable provisions of the Buy American Act.

(b) For purposes of subsection (a), the term "Buy American Act" means chapter 83 of title 41, United States Code.

SEC. 512. None of the funds made available in this Act may be used to amend the oath of allegiance required by section 337 of the Immigration and Nationality Act (8 U.S.C. 1448).

SEC. 513. (a) None of the funds provided or otherwise made available in this Act shall be available to carry out section 872 of the Homeland Security Act of 2002 (6 U.S.C. 452) unless explicitly authorized by the Congress.

(b) Subsection (a) shall not apply to the use of such section 872—

- (1) to discontinue the Countering Weapons of Mass Destruction Office as an organizational unit within the Department;
- (2) to allocate or reallocate the functions of the Assistant Secretary for the Countering Weapons of Mass Destruction Office to other officers and organizational units within the Department; or
- (3) to allocate or reallocate any other functions of the Countering Weapons of Mass Destruction Office to other offices and organizational units within the Department.

(c) The Secretary of Homeland Security may transfer funds made available in prior appropriations Acts to the Countering Weapons of Mass Destruction Office between any appropriations available to the Department of Homeland Security as necessary to carry out the purposes described in subsection (b).

SEC. 514. None of the funds made available in this Act may be used for planning, testing, piloting, or developing a national identification card.

SEC. 515. Any official that is required by this Act to report or to certify to the Committees on Appropriations of the House of Representatives and the Senate may not delegate such authority to perform that act unless specifically authorized herein.

SEC. 516. None of the funds made available in this Act may be used for first-class travel by the employees of agencies funded by this Act in contravention of sections 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

SEC. 517. None of the funds made available in this Act may be used to employ workers described in section 274A(h)(3) of the Immigration and Nationality Act (8 U.S.C. 1324a(h)(3)).

SEC. 518. Notwithstanding any other provision of this Act, none of the funds appropriated or otherwise made available by this Act may be used to pay award or incentive fees for contractor performance that has been judged to be below satisfactory performance or performance that does not meet the basic requirements of a contract.

SEC. 519. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

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

SEC. 520. None of the funds made available in this Act may be used by a Federal law enforcement officer to facilitate the transfer of an operable firearm to an indi-

vidual if the Federal law enforcement officer knows or suspects that the individual is an agent of a drug cartel unless law enforcement personnel of the United States continuously monitor or control the firearm at all times.

SEC. 521. (a) None of the funds made available in this Act may be used to pay for the travel to or attendance of more than 50 employees of a single component of the Department of Homeland Security, who are stationed in the United States, at a single international conference unless the Secretary of Homeland Security, or a designee, determines that such attendance is in the national interest and notifies the Committees on Appropriations of the House of Representatives and the Senate within at least 10 days of that determination and the basis for that determination.

(b) For purposes of this section the term "international conference" shall mean a conference occurring outside of the United States attended by representatives of the United States Government and of foreign governments, international organizations, or nongovernmental organizations.

(c) The total cost to the Department of Homeland Security of any such conference shall not exceed \$500,000.

(d) Employees who attend a conference virtually without travel away from their permanent duty station within the United States shall not be counted for purposes of this section, and the prohibition contained in this section shall not apply to payments for the costs of attendance for such employees.

SEC. 522. None of the funds made available in this Act may be used to reimburse any Federal department or agency for its participation in a National Special Security Event.

SEC. 523. (a) None of the funds made available to the Department of Homeland Security by this or any other Act may be obligated for the implementation of any structural pay reform or the introduction of any new position classification that will affect more than 100 full-time positions or costs more than \$5,000,000 in a single year before the end of the 30-day period beginning on the date on which the Secretary of Homeland Security submits to Congress a notification that includes—

- (1) the number of full-time positions affected by such change;
- (2) funding required for such change for the current fiscal year and through the Future Years Homeland Security Program;
- (3) justification for such change; and
- (4) for a structural pay reform, an analysis of compensation alternatives to such change that were considered by the Department.

(b) Subsection (a) shall not apply to such change if—

- (1) it was proposed in the President's budget proposal for the fiscal year funded by this Act; and
- (2) funds for such change have not been explicitly denied or restricted in this Act.

SEC. 524. (a) Any agency receiving funds made available in this Act shall, subject to subsections (b) and (c), post on the public website of that agency any report required to be submitted by the Committees on Appropriations of the House of Representatives and the Senate in this Act, upon the determination by the head of the agency that it shall serve the national interest.

(b) Subsection (a) shall not apply to a report if—

- (1) the public posting of the report compromises homeland or national security; or
- (2) the report contains proprietary information.

(c) The head of the agency posting such report shall do so only after such report has been made available to the Committees on Appropriations of the House of Representatives and the Senate for not less than 45 days except as otherwise specified in law.

SEC. 525. (a) Funding provided in this Act for "Operations and Support" may be used for minor procurement, construction, and improvements.

(b) For purposes of subsection (a), "minor" refers to end items with a unit cost of \$250,000 or less for personal property, and \$2,000,000 or less for real property.

SEC. 526. The authority provided by section 532 of the Department of Homeland Security Appropriations Act, 2018 (Public Law 115–141) regarding primary and secondary schooling of dependents shall continue in effect during fiscal year 2026.

SEC. 527. (a) Except as provided in subsection (b), none of the funds made available in this Act may be used to place restraints on a woman in the custody of the Department of Homeland Security (including during transport, in a detention facility, or at an outside medical facility) who is pregnant or in post-delivery recuperation.

(b) Subsection (a) shall not apply with respect to a pregnant woman if—

- (1) an appropriate official of the Department of Homeland Security makes an individualized determination that the woman—
  - (A) is a serious flight risk, and such risk cannot be prevented by other means; or
  - (B) poses an immediate and serious threat to harm herself or others that cannot be prevented by other means; or

(2) a medical professional responsible for the care of the pregnant woman determines that the use of therapeutic restraints is appropriate for the medical safety of the woman.

(c) If a pregnant woman is restrained pursuant to subsection (b), only the safest and least restrictive restraints, as determined by the appropriate medical professional treating the woman, may be used. In no case may restraints be used on a woman who is in active labor or delivery, and in no case may a pregnant woman be restrained in a face-down position with four-point restraints, on her back, or in a restraint belt that constricts the area of the pregnancy. A pregnant woman who is immobilized by restraints shall be positioned, to the maximum extent feasible, on her left side.

SEC. 528. (a) None of the funds made available by this Act may be used to destroy any document, recording, or other record pertaining to any—

- (1) death of,
- (2) potential sexual assault or abuse perpetrated against, or
- (3) allegation of abuse, criminal activity, or disruption committed by an individual held in the custody of the Department of Homeland Security.

(b) The records referred to in subsection (a) shall be made available, in accordance with applicable laws and regulations, and Federal rules governing disclosure in litigation, to an individual who has been charged with a crime, been placed into segregation, or otherwise punished as a result of an allegation described in paragraph (3), upon the request of such individual.

SEC. 529. Section 519 of division F of Public Law 114–113, regarding a prohibition on funding for any position designated as a Principal Federal Official, shall apply with respect to any Federal funds in the same manner as such section applied to funds made available in that Act.

SEC. 530. (a) Not later than 10 days after a determination is made by the President to evaluate and initiate protection under any authority for a former or retired Government official or employee, or for an individual who, during the duration of the directed protection, will become a former or retired Government official or employee (referred to in this section as a "covered individual"), the Secretary of Homeland Security shall submit a notification to congressional leadership and the Committees on Appropriations of the House of Representatives and the Senate, the Committees on the Judiciary of the House of Representatives and the Senate, the Committee on Homeland Security of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Committee on Oversight and Reform of the House of Representatives (referred to in this section as the "appropriate congressional committees").

(b) Such notification may be submitted in classified form, if necessary, and in consultation with the Director of National Intelligence or the Director of the Federal Bureau of Investigation, as appropriate, and shall include the threat assessment, scope of the protection, and the anticipated cost and duration of such protection.

(c) Not later than 15 days before extending, or 30 days before terminating, protection for a covered individual, the Secretary of Homeland Security shall submit a notification regarding the extension or termination and any change to the threat assessment to the congressional leadership and the appropriate congressional committees.

(d) Not later than 45 days after the date of enactment of this Act, and quarterly thereafter, the Secretary shall submit a report to the congressional leadership and the appropriate congressional committees, which may be submitted in classified form, if necessary, detailing each covered individual, and the scope and associated cost of protection.

SEC. 531. None of the funds made available by this Act may be obligated or expended to implement the Arms Trade Treaty until the Senate approves a resolution of ratification for the Treaty.

SEC. 532. No Federal funds made available to the Department of Homeland Security may be used to enter into a procurement contract, memorandum of understanding, or cooperative agreement with, or make a grant to, or provide a loan or guarantee to, any entity identified under section 1260H of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (Public Law 116–283) or any subsidiary of such entity.

SEC. 533. (a) Section 538 of the Department of Homeland Security Appropriations Act, 2022 (division F of Public Law 117–103) is amended by striking subsection (d) and inserting the following—

"(d) Amounts in the Fund may not be apportioned or allotted for any fiscal year until after the date on which the Act making full-year appropriations for the Department of Homeland Security for the applicable fiscal year is enacted into law, subject to subsection (e).

"(e) The Committees on Appropriations of the House of Representatives and the Senate shall be notified at least 15 days in advance of the planned use of funds."

(b) The amendments made by this section shall apply to amounts transferred under such section 538 on or after the date of enactment of this Act.

*SEC. 534. Funds made available in this Act or any other Act for Operations and back-up care program.  
Support may be used for the necessary expenses of providing an employee emergency*

# DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

## PUBLIC AND INDIAN HOUSING PROGRAMS

### Federal Funds

#### TENANT-BASED RENTAL ASSISTANCE

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

#### Program and Financing (in millions of dollars)

Identification code 086-0302-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Tenant Protection .....	186	572	.....
0002 Administrative Fees .....	2,628	3,011	491
0006 Contract Renewals .....	28,200	31,196	5,557
0007 Rental Assistance Demonstration .....	41	43	.....
0008 Veterans Affairs Supportive Housing Vouchers .....	35	85	.....
0013 Section 811 Mainstream Vouchers .....	626	916	.....
0014 Family Unification Program .....	23	59	.....
0015 Tribal HUD VASH .....	10	15	.....
0016 Family Mobility Demonstration .....	.....	5	.....
0020 Contract Renewals - (ARP Act) .....	1,321	1,560	.....
0021 Administrative Fees - (ARP Act) .....	75	120	.....
0023 Mobility Services .....	25	.....	.....
0024 Incremental Vouchers .....	.....	1	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	33,170	37,583	6,048
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4,293	3,559	2,048
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,217	.....	.....
1021 Recoveries of prior year unpaid obligations .....	7	3	.....
1033 Recoveries of prior year paid obligations .....	6	.....	.....
1047 Withdrawal for existing unpaid obligations .....	-6	.....	.....
1070 Unobligated balance (total) .....	4,300	3,562	2,048
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	28,387	32,041	.....
1120 Appropriations transferred to other acct [086-0303] .....	.....	-5	.....
1121 Appropriations transferred from other acct [086-0320] .....	.....	2	.....
1121 Appropriations transferred from other acct [086-0481] .....	42	31	.....
1160 Appropriation, discretionary (total) .....	28,429	32,069	.....
Advance appropriations, discretionary:			
1170 Advance appropriation .....	4,000	4,000	4,000
1900 Budget authority (total) .....	32,429	36,069	4,000
1930 Total budgetary resources available .....	36,729	39,631	6,048
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3,559	2,048	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8,630	7,818	9,669
3010 New obligations, unexpired accounts .....	33,170	37,583	6,048
3012 Withdrawal for existing unpaid obligations .....	6	.....	.....
3020 Outlays (gross) .....	-33,981	-35,729	-11,677
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7	-3	.....
3050 Unpaid obligations, end of year .....	7,818	9,669	4,040
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	8,630	7,818	9,669
3200 Obligated balance, end of year .....	7,818	9,669	4,040
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	32,429	36,069	4,000
Outlays, gross:			
4010 Outlays from new discretionary authority .....	26,576	29,124	4,000
4011 Outlays from discretionary balances .....	6,213	5,464	6,571
4020 Outlays, gross (total) .....	32,789	34,588	10,571
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-5	.....	.....
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	5	.....	.....
4070 Budget authority, net (discretionary) .....	32,429	36,069	4,000
4080 Outlays, net (discretionary) .....	32,784	34,588	10,571

#### Mandatory:

Outlays, gross:			
4101 Outlays from mandatory balances .....	1,192	1,141	1,106
4180 Budget authority, net (total) .....	32,429	36,069	4,000
4190 Outlays, net (total) .....	33,976	35,729	11,677

The 2026 Budget requests funding for a new State Rental Assistance Program, which would provide HUD funding directly to states. For more information, refer to the State Rental Assistance Program account. The 2026 Budget does not request funding for the Tenant-Based Rental Assistance (TBRA) program. In 2025, the TBRA program (also known as the Housing Choice Voucher program)—which is the Federal Government's largest income-targeted rental assistance program—provided housing assistance to approximately 2.3 million extremely low- to very low-income families to rent decent, safe, and sanitary housing in the private market.

#### STATE RENTAL ASSISTANCE PROGRAM

For the state rental assistance program, \$31,787,000,000, to remain available until September 30, 2030, which shall be available on October 1, 2025, and \$4,400,000,000, to remain available until September 30, 2031, which shall be available on October 1, 2026: Provided, That such amounts shall be allocated by a formula to be developed by the Secretary and which may be adjusted annually to respond to changing needs and circumstances, as determined by the Secretary: Provided further, That, for fiscal year 2026, such formula shall allocate such amounts based on assistance provided for households in calendar year 2025 by rental assistance programs administered by the Secretary and not funded under this heading, and other factors, prioritizing those households in which the elderly or persons with disabilities reside: Provided further, That the Secretary shall establish program requirements to incentivize self-sufficiency, as appropriate, including but not limited to two-year time limits on assistance for households in which neither the elderly nor persons with disabilities reside: Provided further, That for any rental assistance program administered by the Secretary and not funded under this heading, the Secretary may waive or specify alternative requirements for any provision of any statute or regulation that the Secretary administers in connection with such program, upon a finding by the Secretary that any such waivers or alternative requirements are necessary to facilitate the implementation of the state rental assistance program: Provided further, That an additional \$25,000,000, to remain available until September 30, 2030, shall be for the foster youth housing program, and such additional amounts shall be allocated noncompetitively based on need, as determined by the Secretary.

#### Program and Financing (in millions of dollars)

Identification code 086-0405-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State Rental Assistance .....	.....	.....	31,787
0002 Foster Youth Housing .....	.....	.....	25
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	.....	31,812
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	31,812
1900 Budget authority (total) .....	.....	.....	31,812
1930 Total budgetary resources available .....	.....	.....	31,812
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	31,812
3020 Outlays (gross) .....	.....	.....	-23,859
3050 Unpaid obligations, end of year .....	.....	.....	7,953
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....	.....	.....	7,953
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	.....	.....	31,812
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	23,859
4180 Budget authority, net (total) .....	.....	.....	31,812

STATE RENTAL ASSISTANCE PROGRAM—Continued  
Program and Financing—Continued

Identification code 086-0405-0-1-604	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total) .....			23,859

The Budget provides \$36.2 billion to create the State Rental Assistance Program, replacing the current system of HUD rental assistance with a State-based formula grant which would allow state governments to design rental assistance programs based on their unique needs. This program would promote self-sufficiency by instituting a two-year cap on rental assistance for able-bodied, working age households, and would ensure the majority of assistance funded through the states would go to the elderly or disabled. This funding level also includes \$25 million for Foster Youth to Independence grants for youth aging out of foster care.

## HOUSING CERTIFICATE FUND

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

## Program and Financing (in millions of dollars)

Identification code 086-0319-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Contract Administrators .....	6	3	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	6	3	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	3	
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-3		
1021 Recoveries of prior year unpaid obligations .....	3		
1033 Recoveries of prior year paid obligations .....	3		
1070 Unobligated balance (total) .....	9	3	
1930 Total budgetary resources available .....	9	3	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	62	7	3
3001 Adjustments to unpaid obligations brought forward, Oct 1 .....	3		
3010 New obligations, unexpired accounts .....	6	3	
3020 Outlays (gross) .....	-61	-7	
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050 Unpaid obligations, end of year .....	7	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	65	7	3
3200 Obligated balance, end of year .....	7	3	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	61	7	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-3		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	3		
4080 Outlays, net (discretionary) .....	58	7	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	58	7	

The Housing Certificate Fund retains and recovers balances from prior year appropriations and uses those balances to support HUD's Project-Based Rental Assistance (PBRA) contracts or administration. The 2026 Budget does not continue the PBRA program and does not request renewal of the authority provided for the Housing Certificate Fund.

## PUBLIC HOUSING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 086-0304-0-1-604	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	8	8
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	4	4	
1930 Total budgetary resources available .....	8	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	8	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,207	578	398
3020 Outlays (gross) .....	-625	-180	-210
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	578	398	188
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,207	578	398
3200 Obligated balance, end of year .....	578	398	188
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	625	180	210
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4080 Outlays, net (discretionary) .....	624	180	210
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	624	180	210

The Public Housing Capital Fund continues to make outlays from funds appropriated before 2021.

## PUBLIC HOUSING OPERATING FUND

## Program and Financing (in millions of dollars)

Identification code 086-0163-0-1-604	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	48	42	1
3020 Outlays (gross) .....	-5	-41	
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	42	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	48	42	1
3200 Obligated balance, end of year .....	42	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	5	41	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	5	41	

The Public Housing Operating Fund continues to make outlays from funds appropriated before 2021.

## PUBLIC HOUSING FUND

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



**Program and Financing** (in millions of dollars)

Identification code 086-0481-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operating Formula Grants .....	5,233	5,444	625
0002 Shortfall Prevention .....	25	25	.....
0003 Capital Formula Grants .....	3,189	3,183	.....
0004 Emergency and Disaster Grants .....	18	20	.....
0006 Safety and Security Grants .....	14	10	.....
0007 Lead-Based Paint Hazards Grants .....	48	25	.....
0008 Healthy Homes Grants .....	40	40	.....
0009 Financial and Physical Assessment .....	13	.....	.....
0010 Administrative & Judicial Receivership, Grants to Troubled PHAs .....	16	15	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	8,596	8,762	625
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	591	743	743
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	591	.....	.....
1021 Recoveries of prior year unpaid obligations .....	28	.....	.....
1033 Recoveries of prior year paid obligations .....	4	.....	.....
1047 Withdrawal for existing unpaid obligations .....	-3	.....	.....
1070 Unobligated balance (total) .....	620	743	743
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8,811	8,811	.....
1120 Appropriations transferred to other acct [086-0302] .....	-42	-31	.....
1120 Appropriations transferred to other acct [086-0303] .....	-22	-18	.....
1131 Unobligated balance of appropriations permanently reduced .....	-20	.....	.....
1160 Appropriation, discretionary (total) .....	8,727	8,762	.....
1930 Total budgetary resources available .....	9,347	9,505	743
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-8	.....	.....
1941 Unexpired unobligated balance, end of year .....	743	743	118
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7,139	7,833	8,794
3010 New obligations, unexpired accounts .....	8,596	8,762	625
3012 Withdrawal for existing unpaid obligations .....	3	.....	.....
3020 Outlays (gross) .....	-7,877	-7,801	-5,176
3040 Recoveries of prior year unpaid obligations, unexpired .....	-28	.....	.....
3050 Unpaid obligations, end of year .....	7,833	8,794	4,243
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7,139	7,833	8,794
3200 Obligated balance, end of year .....	7,833	8,794	4,243
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8,727	8,762	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4,236	4,080	.....
4011 Outlays from discretionary balances .....	3,641	3,721	5,176
4020 Outlays, gross (total) .....	7,877	7,801	5,176
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-4	.....	.....
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	4	.....	.....
4070 Budget authority, net (discretionary) .....	8,727	8,762	.....
4080 Outlays, net (discretionary) .....	7,873	7,801	5,176
4180 Budget authority, net (total) .....	8,727	8,762	.....
4190 Outlays, net (total) .....	7,873	7,801	5,176

The 2026 Budget requests funding for a new State Rental Assistance Program, which would provide HUD funding directly to states. For more information, refer to the State Rental Assistance Program account. The 2026 Budget does not request funding for the Public Housing Fund. In 2025, the Public Housing program provided housing assistance to approximately 800,000 extremely low- to low-income households.

**ASSISTED HOUSING INSPECTIONS AND RISK ASSESSMENTS**

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

**Program and Financing** (in millions of dollars)

Identification code 086-0484-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Assisted Housing Inspections and Risk Assessments (AHIRA) .....	16	50	10
0900 Total new obligations, unexpired accounts (object class 25.2) .....	16	50	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	34	34
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	50	50	.....
1930 Total budgetary resources available .....	50	84	34
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	34	34	24
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	14	29
3010 New obligations, unexpired accounts .....	16	50	10
3020 Outlays (gross) .....	-2	-35	-29
3050 Unpaid obligations, end of year .....	14	29	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	14	29
3200 Obligated balance, end of year .....	14	29	10
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	50	50	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	20	.....
4011 Outlays from discretionary balances .....	.....	15	29
4020 Outlays, gross (total) .....	2	35	29
4180 Budget authority, net (total) .....	50	50	.....
4190 Outlays, net (total) .....	2	35	29

The 2026 Budget requests funding for a new State Rental Assistance Program, which would provide HUD funding directly to states. For more information, refer to the State Rental Assistance Program account. The 2026 Budget does not request funding for the Assisted Housing Inspections and Risk Assessments account.

**CHOICE NEIGHBORHOODS INITIATIVE**

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

**Program and Financing** (in millions of dollars)

Identification code 086-0349-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0004 Choice Neighborhoods Grants .....	336	75	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	336	75	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	261	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	75	75	.....
1930 Total budgetary resources available .....	336	75	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,082	1,264	1,156
3010 New obligations, unexpired accounts .....	336	75	.....
3020 Outlays (gross) .....	-154	-183	-206
3050 Unpaid obligations, end of year .....	1,264	1,156	950

## CHOICE NEIGHBORHOODS INITIATIVE—Continued

## Program and Financing—Continued

Identification code 086–0349–0–1–604	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,082	1,264	1,156
3200 Obligated balance, end of year .....	1,264	1,156	950
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	75	75	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	154	183	206
4180 Budget authority, net (total) .....	75	75	.....
4190 Outlays, net (total) .....	154	183	206

The Choice Neighborhoods program focuses on the redevelopment of severely distressed public housing and/or HUD-assisted housing through a comprehensive approach to neighborhood transformation. The 2026 Budget does not request funding for Choice Neighborhoods.

## REVITALIZATION OF SEVERELY DISTRESSED PUBLIC HOUSING (HOPE VI)

## Program and Financing (in millions of dollars)

Identification code 086–0218–0–1–604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 HOPE VI/Choice Neighborhoods Grants .....	1	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	.....	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	.....	.....
1930 Total budgetary resources available .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	7	5
3010 New obligations, unexpired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-3	-2	-2
3050 Unpaid obligations, end of year .....	7	5	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	7	5
3200 Obligated balance, end of year .....	7	5	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	3	2	2
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	3	2	2

The HOPE VI program has accomplished its goal of contributing to the demolition of approximately 100,000 severely distressed Public Housing units. The Budget proposes no additional funds for this program.

## SELF-SUFFICIENCY PROGRAMS

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

## Program and Financing (in millions of dollars)

Identification code 086–0350–0–1–604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Family Self-Sufficiency .....	132	143	146
0002 Jobs-Plus Initiative .....	31	.....	22
0003 Resident Opportunity and Self-Sufficiency .....	40	38	44
0900 Total new obligations, unexpired accounts (object class 41.0) .....	203	181	212
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	190	192	212

1021 Recoveries of prior year unpaid obligations .....	11	5	.....
1070 Unobligated balance (total) .....	201	197	212
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	196	196	.....
1930 Total budgetary resources available .....	397	393	212
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2	.....	.....
1941 Unexpired unobligated balance, end of year .....	192	212	.....

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	168	217	190
3010 New obligations, unexpired accounts .....	203	181	212
3020 Outlays (gross) .....	-142	-203	-201
3040 Recoveries of prior year unpaid obligations, unexpired .....	-11	-5	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	217	190	201
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	168	217	190
3200 Obligated balance, end of year .....	217	190	201

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	196	196	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	142	203	201
4180 Budget authority, net (total) .....	196	196	.....
4190 Outlays, net (total) .....	142	203	201

The 2026 Budget does not provide funding for the Self-Sufficiency Programs account, which consists of three programs (Family Self-Sufficiency, Resident Opportunity and Self-Sufficiency, and Jobs-Plus) that predominantly fund salaries of coordinators that connect HUD-assisted residents to services.

## NATIVE AMERICAN PROGRAMS

For activities and assistance authorized under title I of the Native American Housing Assistance and Self-Determination Act of 1996 (in this heading "NAHASDA") (25 U.S.C. 4111 et seq.), title I of the Housing and Community Development Act of 1974 (42 U.S.C. 5301 et seq.) with respect to Indian tribes, and related training and technical assistance, \$887,000,000, to remain available until September 30, 2030: Provided, That of the sums appropriated under this heading—

(1) \$872,000,000 shall be available for the Native American housing block grants program, as authorized under title I of NAHASDA: Provided, That, notwithstanding NAHASDA, to determine the amount of the allocation under title I of such Act for each Indian tribe, the Secretary shall apply the formula under section 302 of such Act with the need component based on single-race census data and with the need component based on multi-race census data, and the amount of the allocation for each Indian tribe shall be the greater of the two resulting allocation amounts: Provided further, That, of the amount provided under this paragraph, up to \$2,000,000 may be used by the Secretary to support administration of the allocation formula established under section 302 of NAHASDA (25 U.S.C. 4152), notwithstanding the Federal Grant and Cooperative Agreements Act of 1977 (31 U.S.C. Chapter 63);

(2) \$10,000,000, shall remain available until expended, for noncompetitive grants to recipients that received a Tribal HUD-Veterans Affairs Supportive Housing grant in prior years, to be available under the same terms and conditions as funds specified under paragraph (5) under the heading "Public and Indian Housing—Tenant-Based Rental Assistance" in Public Law 118–42; and

(3) \$5,000,000, shall be available for grants to Indian tribes for carrying out the Indian community development block grant program under title I of the Housing and Community Development Act of 1974, notwithstanding any other provision of law (including section 106(a)(1) of such Act and section 202 of this Act), for emergencies that constitute imminent threats to health and safety: Provided, That not to exceed 20 percent of any grant made with such amounts shall be expended for planning and management development and administration: Provided further, That amounts made available in prior Acts for the cost of guaranteed notes and other obligations, as authorized by title VI of NAHASDA, that are unobligated, including recaptures and carryover, may be available to subsidize the total principal amount of any notes and other obligations, any part of which is to be guaranteed, not to exceed \$50,000,000, to remain available until September 30, 2027: Provided further, That such costs, including the cost of modifying such

notes and other obligations, shall be as defined in section 502 of the Congressional Budget Act of 1974 (2 U.S.C. 661a).

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

### Program and Financing (in millions of dollars)

Identification code 086–0313–0–1–604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Indian Housing Block Grants .....	1,107	1,123	872
0011 Technical Assistance .....	5	5	5
0015 National and Regional Organizations .....	2	2	2
0016 Indian Community Development Block Grant .....	72	75	77
0020 Indian Housing Competitive Grants .....	151	150	150
0022 Indian Community Development Block Grant (ARP Act) .....	1	.....	.....
0024 Tribal HUD VASH .....	.....	.....	10
0091 Direct program activities, subtotal .....	1,331	1,355	1,116
Credit program obligations:			
0702 Loan guarantee subsidy .....	1	1	1
0707 Reestimates of loan guarantee subsidy .....	1	.....	.....
0791 Direct program activities, subtotal .....	2	1	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,333	1,356	1,117
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	235	245	234
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	234	.....	.....
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1029 Other balances withdrawn to Treasury .....	-1	.....	.....
1033 Recoveries of prior year paid obligations .....	10	.....	.....
1047 Withdrawal for existing unpaid obligations .....	-10	.....	.....
1070 Unobligated balance (total) .....	235	245	234
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,344	1,344	887
Appropriations, mandatory:			
1200 Appropriation [Upward Re-estimate] .....	1	1	.....
1900 Budget authority (total) .....	1,345	1,345	887
1930 Total budgetary resources available .....	1,580	1,590	1,121
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2	.....	.....
1941 Unexpired unobligated balance, end of year .....	245	234	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,098	2,214	2,049
3010 New obligations, unexpired accounts .....	1,333	1,356	1,117
3012 Withdrawal for existing unpaid obligations .....	10	.....	.....
3020 Outlays (gross) .....	-1,223	-1,521	-1,476
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	2,214	2,049	1,690
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,098	2,214	2,049
3200 Obligated balance, end of year .....	2,214	2,049	1,690
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,344	1,344	887
Outlays, gross:			
4010 Outlays from new discretionary authority .....	416	470	310
4011 Outlays from discretionary balances .....	658	904	1,021
4020 Outlays, gross (total) .....	1,074	1,374	1,331
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-8	.....	.....
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	8	.....	.....
4060 Additional offsets against budget authority only (total) .....	8	.....	.....
4070 Budget authority, net (discretionary) .....	1,344	1,344	887
4080 Outlays, net (discretionary) .....	1,066	1,374	1,331
Mandatory:			
4090 Budget authority, gross .....	1	1	.....
Outlays, gross:			
4101 Outlays from mandatory balances .....	149	147	145
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-2	.....	.....

Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2	.....	.....
4160 Budget authority, net (mandatory) .....	1	1	.....
4170 Outlays, net (mandatory) .....	147	147	145
4180 Budget authority, net (total) .....	1,345	1,345	887
4190 Outlays, net (total) .....	1,213	1,521	1,476

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

Identification code 086–0313–0–1–604	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Title VI Indian Federal Guarantees Program .....	20	20	25
Guaranteed loan subsidy (in percent):			
232001 Title VI Indian Federal Guarantees Program .....	5.13	4.41	5.13
232999 Weighted average subsidy rate .....	5.13	4.41	5.13
Guaranteed loan subsidy budget authority:			
233001 Title VI Indian Federal Guarantees Program .....	1	1	1
Guaranteed loan subsidy outlays:			
234001 Title VI Indian Federal Guarantees Program .....	1	1	1
Guaranteed loan reestimates:			
235001 Title VI Indian Federal Guarantees Program .....	.....	-1	.....

The Budget requests \$872 million for the Indian Housing Block Grant program, of which up to \$2 million can support the formula allocation process; \$5 million for the Indian Community Development Block Grant (Imminent Threat) program; and \$10 million to support homeless Tribal veterans (formerly, the "Tribal HUD-Veterans Affairs Supportive Housing (VASH)" program). The Budget does not request new credit subsidy funding for the Title VI program, but supports up to \$50 million in new loan guarantees funded by unobligated credit subsidy carried over from prior years.

### TITLE VI INDIAN FEDERAL GUARANTEES FINANCING ACCOUNT

#### Program and Financing (in millions of dollars)

Identification code 086–4244–0–3–604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0742 Downward reestimates paid to receipt accounts .....	.....	1	.....
0900 Total new obligations, unexpired accounts .....	.....	1	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	4	5
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2	2	1
1930 Total budgetary resources available .....	4	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	5	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	.....	1
3010 New obligations, unexpired accounts .....	.....	1	.....
3020 Outlays (gross) .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	.....	1	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	-1	.....
3200 Obligated balance, end of year .....	-1	.....	.....
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	2	1
Financing disbursements:			
4110 Outlays, gross (total) .....	1	.....	.....
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1	-1	-1

TITLE VI INDIAN FEDERAL GUARANTEES FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 086-4244-0-3-604	2024 actual	2025 est.	2026 est.
4120 Federal sources [Upward re-estimate from program account] .....	-1	-1	.....
4130 Offsets against gross budget authority and outlays (total) ....	-2	-2	-1
4170 Outlays, net (mandatory) .....	-1	-2	-1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-1	-2	-1

## Status of Guaranteed Loans (in millions of dollars)

Identification code 086-4244-0-3-604	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	20	20	25
2121 Limitation available from carry-forward .....	.....	.....	.....
2142 Uncommitted loan guarantee limitation .....	.....	.....	.....
2143 Uncommitted limitation carried forward .....	.....	.....	.....
2150 Total guaranteed loan commitments .....	20	20	25
2199 Guaranteed amount of guaranteed loan commitments .....	20	20	25
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	69	65	62
2231 Disbursements of new guaranteed loans .....	11	8	8
2251 Repayments and prepayments .....	-15	-11	-11
2263 Adjustments: Terminations for default that result in claim payments .....	.....	.....	.....
2290 Outstanding, end of year .....	65	62	59
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	65	62	59

## Balance Sheet (in millions of dollars)

Identification code 086-4244-0-3-604	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury .....	1	1
1999 Total assets .....	1	1
LIABILITIES:		
2204 Non-Federal liabilities: Liabilities for loan guarantees .....	1	1
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	1	1

## NATIVE HAWAIIAN HOUSING BLOCK GRANT

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

## Program and Financing (in millions of dollars)

Identification code 086-0235-0-1-604	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Native Hawaiian Housing Block Grant .....	22	22	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	22	22	.....
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	22	22	.....
1900 Budget authority (total) .....	22	22	.....
1930 Total budgetary resources available .....	22	22	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	55	63	71
3010 New obligations, unexpired accounts .....	22	22	.....
3020 Outlays (gross) .....	-14	-14	-12
3050 Unpaid obligations, end of year .....	63	71	59

## Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	55	63	71
3200 Obligated balance, end of year .....	63	71	59

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	22	22	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	14	14	12
4180 Budget authority, net (total) .....	22	22	.....
4190 Outlays, net (total) .....	14	14	12

The Native Hawaiian Housing Block Grant (NHHBG) program provides funds to carry out affordable housing activities, including rental assistance, both on and off the Hawaiian home lands for eligible low-income Native Hawaiian households. The Hawaiian Department of Hawaiian Home Lands is the sole recipient of NHHBG funds. The Budget does not request funding for the NHHBG program.

## INDIAN HOUSING LOAN GUARANTEE FUND PROGRAM ACCOUNT

For the cost of guaranteed loans, as authorized by section 184 of the Housing and Community Development Act of 1992 (12 U.S.C. 1715z-13a), \$1,000,000, to remain available until expended: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974 (2 U.S.C. 661a): Provided further, That an additional \$400,000, to remain available until expended, shall be available for administrative expenses, including management of the loan guarantee program: Provided further, That amounts made available in this and prior Acts for the cost of guaranteed loans, as authorized by section 184 of the Housing and Community Development Act of 1992 (12 U.S.C. 1715z-13a), that are unobligated, including recaptures and carryover, may be available to subsidize total loan principal, any part of which is to be guaranteed, not to exceed \$1,200,000,000, to remain available until September 30, 2027.

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

## Program and Financing (in millions of dollars)

Identification code 086-0223-0-1-371	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0702 Loan guarantee subsidy .....	.....	3	4
0707 Reestimates of loan guarantee subsidy .....	17	2	.....
0708 Interest on reestimates of loan guarantee subsidy .....	2	.....	.....
0709 Administrative expenses .....	.....	1	1
0900 Total new obligations, unexpired accounts .....	19	6	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	11	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2	2	1
Appropriations, mandatory:			
1200 Appropriation .....	19	2	.....
1900 Budget authority (total) .....	21	4	1
1930 Total budgetary resources available .....	30	15	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	11	9	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	.....	1
3010 New obligations, unexpired accounts .....	19	6	5
3020 Outlays (gross) .....	-21	-5	-4
3050 Unpaid obligations, end of year .....	.....	1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	.....	1
3200 Obligated balance, end of year .....	.....	1	2

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	2	2	1
Outlays, gross:			
4011 Outlays from discretionary balances .....	2	3	4
Mandatory:			
4090 Budget authority, gross .....	19	2	.....

Outlays, gross:			
4100	Outlays from new mandatory authority .....	19	2
4180	Budget authority, net (total) .....	21	4
4190	Outlays, net (total) .....	21	5

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

Identification code 086-0223-0-1-371	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001	Indian Housing Loan Guarantee .....	342	435
Guaranteed loan subsidy (in percent):			
232001	Indian Housing Loan Guarantee .....	0.10	0.69
232999	Weighted average subsidy rate .....	0.10	0.69
Guaranteed loan subsidy budget authority:			
233001	Indian Housing Loan Guarantee .....	3	4
Guaranteed loan subsidy outlays:			
234001	Indian Housing Loan Guarantee .....	2	3
Guaranteed loan reestimates:			
235001	Indian Housing Loan Guarantee .....	4	-10

The Indian Housing Loan Guarantee program (also known as the Section 184 program) provides access to private mortgage financing for American Indian and Alaska Native families, Alaska villages, Tribes, and Tribally Designated Housing Entities that may otherwise face barriers to homeownership. The Budget requests \$1.4 million in program funds to support up to \$1.2 billion in new loan guarantees for this program.

**Object Classification** (in millions of dollars)

Identification code 086-0223-0-1-371	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2	Other services from non-Federal sources .....	1	1
41.0	Grants, subsidies, and contributions .....	19	5
99.9	Total new obligations, unexpired accounts .....	19	6

**INDIAN HOUSING LOAN GUARANTEE FUND FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 086-4104-0-3-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711	Default claim payments on principal .....	30	30
0713	Payment of interest to Treasury .....	1	
0715	Property preservation costs .....	1	1
0742	Downward reestimates paid to receipt accounts .....	11	9
0743	Interest on downward reestimates .....	4	2
0900	Total new obligations, unexpired accounts .....	22	42
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	62	78
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	5	
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	34	35
1801	Change in uncollected payments, Federal sources .....	-1	
1850	Spending auth from offsetting collections, mand (total) .....	33	35
1900	Budget authority (total) .....	38	35
1930	Total budgetary resources available .....	100	113
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	78	71
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....		11
3010	New obligations, unexpired accounts .....	22	42
3020	Outlays (gross) .....	-22	-31
3050	Unpaid obligations, end of year .....		11
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-1
3070	Change in uncollected pymts, Fed sources, unexpired .....	1	
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1

Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	-2	-1
3200	Obligated balance, end of year .....	-1	10

**Financing authority and disbursements, net:**

Mandatory:			
4090	Budget authority, gross .....	38	35
Financing disbursements:			
4110	Outlays, gross (total) .....	22	31
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources: Payments from program account .....	-21	-5
4122	Interest on uninvested funds .....	-2	
4123	Non-Federal sources .....	-11	-30
4130	Offsets against gross budget authority and outlays (total) ....	-34	-35
Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired .....	1	
4160	Budget authority, net (mandatory) .....	5	
4170	Outlays, net (mandatory) .....	-12	-4
4180	Budget authority, net (total) .....	5	
4190	Outlays, net (total) .....	-12	-4

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 086-4104-0-3-604	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority .....	342	435
2121	Limitation available from carry-forward .....		
2143	Uncommitted limitation carried forward .....		
2150	Total guaranteed loan commitments .....	342	435
2199	Guaranteed amount of guaranteed loan commitments .....	342	435
Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year .....	4,619	4,612
2231	Disbursements of new guaranteed loans .....	316	435
2251	Repayments and prepayments .....	-293	-220
Adjustments:			
2263	Terminations for default that result in claim payments .....	-30	-30
2264	Other adjustments, net .....		
2290	Outstanding, end of year .....	4,612	4,797
Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	4,612	4,797
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year .....	7	7
2390	Outstanding, end of year .....	7	7

**Balance Sheet** (in millions of dollars)

Identification code 086-4104-0-3-604	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101	Fund balances with Treasury .....	60
Investments in U.S. securities:		
1106	Receivables, net .....	1
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	Defaulted guaranteed loans receivable, gross .....	7
1504	Foreclosed property .....	10
1505	Allowance for subsidy cost (-) .....	-3
1599	Net present value of assets related to defaulted guaranteed loans .....	10
1999	Total assets .....	70
<b>LIABILITIES:</b>		
2103	Federal liabilities: Debt Payable to Treasury .....	27
Non-Federal liabilities:		
2201	Accounts payable .....	1
2204	Liabilities for loan guarantees .....	40
2207	Unearned revenues and advances .....	3
2999	Total liabilities .....	70
<b>NET POSITION:</b>		
3300	Cumulative results of operations .....	1

INDIAN HOUSING LOAN GUARANTEE FUND FINANCING ACCOUNT—Continued  
**Balance Sheet—Continued**

Identification code 086-4104-0-3-604	2023 actual	2024 actual
4999 Total liabilities and net position .....	70	87

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 086-4351-0-3-371	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	3	9	.....
2121 Limitation available from carry-forward .....	.....	.....	.....
2143 Uncommitted limitation carried forward .....	.....	.....	.....
2150 Total guaranteed loan commitments .....	3	9	.....
2199 Guaranteed amount of guaranteed loan commitments .....	3	9	.....
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	113	109	92
2231 Disbursements of new guaranteed loans .....	2	9	.....
2251 Repayments and prepayments .....	-6	-15	-15
Adjustments:			
2263 Terminations for default that result in claim payments .....	.....	-11	-11
2264 Other adjustments, net .....	.....	.....	.....
2290 Outstanding, end of year .....	109	92	66
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	109	77	64

## NATIVE HAWAIIAN HOUSING LOAN GUARANTEE FUND PROGRAM ACCOUNT

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

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

Identification code 086-0233-0-1-371	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Native Hawaiian Housing Loan Guarantees .....	3	9	.....
Guaranteed loan subsidy (in percent):			
232001 Native Hawaiian Housing Loan Guarantees .....	-.66	-.19	.....
232999 Weighted average subsidy rate .....	-.66	-.19	0.00

The Native Hawaiian Housing Loan Guarantee program (also known as the Section 184A program) provides access to private mortgage financing to Native Hawaiian households who are eligible to reside on Hawaiian home lands. The Budget does not provide loan guarantee authority for the program.

## NATIVE HAWAIIAN HOUSING LOAN GUARANTEE FUND FINANCING ACCOUNT

**Program and Financing** (in millions of dollars)

Identification code 086-4351-0-3-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711 Default claim payments on principal .....	.....	2	2
0900 Total new obligations, unexpired accounts .....	.....	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	6	6
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	1	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	2	2
1900 Budget authority (total) .....	2	2	2
1930 Total budgetary resources available .....	6	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	6	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	.....	.....
3010 New obligations, unexpired accounts .....	.....	2	2
3020 Outlays (gross) .....	-1	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	.....	.....
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	2	2
Financing disbursements:			
4110 Outlays, gross (total) .....	1	2	2
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1	-2	-2
4180 Budget authority, net (total) .....	1	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

**Balance Sheet** (in millions of dollars)

Identification code 086-4351-0-3-371	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	4	6
1504 Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable: Foreclosed property .....	2	1
1999 Total assets .....	6	7
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt payable to Treasury .....	4	6
2204 Non-Federal liabilities: Liabilities for loan guarantees .....	2	1
2999 Total liabilities .....	6	7
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	6	7

## COMMUNITY PLANNING AND DEVELOPMENT

**Federal Funds**

## COMMUNITY DEVELOPMENT FUND

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

## COMMUNITY DEVELOPMENT FUND

## (INCLUDING TRANSFERS OF FUNDS)

【For an additional amount for "Community Development Fund", \$12,039,000,000, to remain available until expended, for the same purposes and under the same terms and conditions as funds appropriated under such heading in title VIII of the Disaster Relief Supplemental Appropriations Act, 2022 (Public Law 117-43), except that such amounts shall be for major disasters that occurred in 2023 or 2024 and the fourth, tenth, 15th, 16th, 20th, and 21st provisos under such heading in such Act shall not apply: *Provided*, That the Secretary of Housing and Urban Development shall allocate all funds provided under this heading in this Act for the total estimate for unmet needs including additional mitigation for qualifying disasters and publish such allocations in the Federal Register no later than January 15, 2025: *Provided further*, That the amount obligated for each qualifying disaster area shall be no less than the amounts specified in such Federal Register publication, unless such allocation is rejected by the grantee: *Provided further*, That a grantee shall submit a plan to the Secretary for approval detailing the proposed use of all funds, including criteria for eligibility and how the use of these funds will address long-term recovery and restoration of infrastructure and housing, economic revitalization, and mitigation in the most impacted and distressed areas: *Provided further*, That unobligated balances remaining as of the date of enactment of this Act included under Treasury Appropriation Fund Symbol 86 X 0162 from Public Laws 108-324, 109-148, 109-234, 110-252, 110-329, 111-212, 112-55, and 113-2 shall also be available for the purposes authorized under this heading in this Act (except that the amount for each set-aside provided herein shall not be exceeded), notwithstanding the purposes for which such amounts were appropriated: *Provided further*, That of the

amounts made available under this heading in this Act, \$45,000,000 shall be transferred to "Department of Housing and Urban Development—Management and Administration—Program Offices" for salaries and expenses of the Office of Community Planning and Development for necessary costs, including information technology costs, of administering and overseeing the obligation and expenditure of amounts made available for activities authorized under title I of the Housing and Community Development Act of 1974 (42 U.S.C. 5301 et seq.) related to disaster relief, long-term recovery, restoration of infrastructure and housing, economic revitalization, and mitigation in the most impacted and distressed areas resulting from a major disaster in this, prior, or future Acts ("this, prior, or future disaster Acts"): *Provided further*, That of the amounts made available under this heading in this Act, \$1,850,000 shall be transferred to "Department of Housing and Urban Development—Information Technology Fund" for the disaster recovery data portal: *Provided further*, That of the amounts made available under this heading in this Act, \$7,000,000 shall be transferred to "Department of Housing and Urban Development—Office of Inspector General" for necessary costs of overseeing and auditing amounts made available in this, prior, or future disaster Acts: *Provided further*, That of the amounts made available under this heading in this Act, \$25,000,000 shall be made available for capacity building and technical assistance, including assistance on contracting and procurement processes, to support recipients of allocations from this, prior, or future disaster Acts: *Provided further*, That amounts made available under this heading in this Act may be used by a grantee to assist utilities as part of a disaster-related eligible activity under section 105(a) of the Housing and Community Development Act of 1974 (42 U.S.C. 5305(a)): *Provided further*, That recipients of funds made available in this, prior, or future disaster Acts that use such funds to supplement other Federal assistance may adopt, without review or public comment, any environmental review, approval, or permit performed by a Federal agency, and such adoption shall satisfy the responsibilities of the recipient with respect to such environmental review, approval or permit, so long as the actions covered by the existing environmental review, approval, or permit and the actions proposed for these supplemental funds are substantially the same: *Provided further*, That the Secretary or a State may, upon receipt of a request for release of funds and certification, immediately approve the release of funds for any activity or project if the recipient has adopted an environmental review, approval or permit under the previous proviso or if the activity or project is categorically excluded from review under the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.), notwithstanding section 104(g)(2) of the Housing and Community Development Act of 1974 (42 U.S.C. 5304(g)(2)): *Provided further*, That such amount and amounts repurposed under this heading that were previously designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

**Program and Financing** (in millions of dollars)

Identification code 086–0162–0–1–451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Community Development Block Grants - Formula .....	2,991	3,203	924
0011 Disaster Assistance .....	4,197	12,425	.....
0015 Recovery Housing Program (SUPPORT Act) .....	28	36	14
0019 Economic Development Initiative Grants .....	3,289	.....	.....
0020 Competitive Grants .....	85	100	100
0900 Total new obligations, unexpired accounts (object class 41.0) .....	10,590	15,764	1,038
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5,271	1,401	1,052
1033 Recoveries of prior year paid obligations .....	50	.....	.....
1047 Withdrawal for existing unpaid obligations .....	-49	.....	.....
1070 Unobligated balance (total) .....	5,272	1,401	1,052
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	6,720	3,430	.....
1100 Appropriation (CDBG-DR) .....	.....	12,039	.....
1120 Appropriations transferred to other acct [086–0189] .....	.....	-7	.....
1120 Appropriations transferred to other acct [086–0479] .....	.....	-45	.....
1120 Appropriations transferred to other acct [086–4586] .....	.....	-2	.....
1130 Appropriations permanently reduced .....	-1	.....	.....
1160 Appropriation, discretionary (total) .....	6,719	15,415	.....
1930 Total budgetary resources available .....	11,991	16,816	1,052
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,401	1,052	14

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	53,667	54,869	57,655
3010 New obligations, unexpired accounts .....	10,590	15,764	1,038
3012 Withdrawal for existing unpaid obligations .....	49	.....	.....
3020 Outlays (gross) .....	-9,434	-12,978	-13,429
3041 Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	54,869	57,655	45,264
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	53,667	54,869	57,655
3200 Obligated balance, end of year .....	54,869	57,655	45,264

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	6,719	15,415	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	34	.....
4011 Outlays from discretionary balances .....	9,428	12,944	13,429
4020 Outlays, gross (total) .....	9,434	12,978	13,429
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-61	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	11	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts .....	50	.....	.....
4060 Additional offsets against budget authority only (total) .....	61	.....	.....
4070 Budget authority, net (discretionary) .....	6,719	15,415	.....
4080 Outlays, net (discretionary) .....	9,373	12,978	13,429
4180 Budget authority, net (total) .....	6,719	15,415	.....
4190 Outlays, net (total) .....	9,373	12,978	13,429

The Budget does not provide funding for the Community Development Fund. The account contains the following programs:

**Community Development Block Grant (CDBG).**—The CDBG program provides formula grants to States, local governments, and Insular Areas to benefit mainly low- to moderate-income persons, and support a wide range of community and economic development activities, such as public infrastructure improvements, housing rehabilitation and construction, job creation and retention, and public services.

**Competitive Grants.**—The competitive grants provide funding to States, local governments, metropolitan planning organizations, and multijurisdictional entities for activities aimed at identifying and removing barriers to affordable housing production and preservation.

**Recovery Housing Program.**—This formula program is allocated to States and the District of Columbia to provide temporary housing for individuals recovering from substance use disorders.

**CDBG-Disaster Recovery (CDBG-DR).**—This account also contains a substantial amount of appropriated CDBG-DR funding provided to communities impacted by major disasters.

**COMMUNITY DEVELOPMENT LOAN GUARANTEES PROGRAM ACCOUNT**

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

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

Identification code 086–0198–0–1–451	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215003 Section 108 Community Development Loan Guarantee (Fee) .....	24	400	.....
215999 Total loan guarantee levels .....	24	400	.....
Guaranteed loan subsidy (in percent):			
232003 Section 108 Community Development Loan Guarantee (Fee) .....	0.00	0.00	.....
232999 Weighted average subsidy rate .....	0.00	0.00	.....
Guaranteed loan reestimates:			
235001 Section 108 Community Development Loan Guarantee .....	-2	.....	.....
235003 Section 108 Community Development Loan Guarantee (Fee) .....	-2	-1	.....
235999 Total guaranteed loan reestimates .....	-4	-1	.....

The Community Development Loan Guarantee Program (Section 108) supports economic development projects, housing rehabilitation, and the

COMMUNITY DEVELOPMENT LOAN GUARANTEES PROGRAM ACCOUNT—Continued  
rehabilitation, construction, or installation of public facilities for the benefit of low- and moderate-income persons or to aid in the prevention or elimination of slums and blight. The Budget does not request any new loan guarantee authority for Section 108 for 2026.

### COMMUNITY DEVELOPMENT LOAN GUARANTEES FINANCING ACCOUNT

#### Program and Financing (in millions of dollars)

Identification code 086-4096-0-3-451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0742 Downward reestimates paid to receipt accounts .....	3	1	.....
0743 Interest on downward reestimates .....	1	.....	.....
0900 Total new obligations, unexpired accounts .....	4	1	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	3	4
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	2	2
1900 Budget authority (total) .....	1	2	2
1930 Total budgetary resources available .....	7	5	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	4	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	1
3010 New obligations, unexpired accounts .....	4	1	.....
3020 Outlays (gross) .....	-4	.....	.....
3050 Unpaid obligations, end of year .....	.....	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	1
3200 Obligated balance, end of year .....	.....	1	1
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	2	2
Financing disbursements:			
4110 Outlays, gross (total) .....	4	.....	.....
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1	-2	-2
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	3	-2	-2

#### Status of Guaranteed Loans (in millions of dollars)

Identification code 086-4096-0-3-451	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	24	400	.....
2121 Limitation available from carry-forward .....	.....	.....	.....
2142 Uncommitted loan guarantee limitation .....	.....	.....	.....
2143 Uncommitted limitation carried forward .....	.....	.....	.....
2150 Total guaranteed loan commitments .....	24	400	.....
2199 Guaranteed amount of guaranteed loan commitments .....	24	400	.....
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	661	574	554
2231 Disbursements of new guaranteed loans .....	59	145	145
2251 Repayments and prepayments .....	-146	-165	-165
2290 Outstanding, end of year .....	574	554	534
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	574	554	534

#### Balance Sheet (in millions of dollars)

Identification code 086-4096-0-3-451	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	6	4

1999 Total assets .....	6	4
<b>LIABILITIES:</b>		
Non-Federal liabilities:		
2204 Liabilities for loan guarantees .....	2	1
2207 Other .....	1	.....
2999 Total liabilities .....	3	1
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	3	3
4999 Total liabilities and net position .....	6	4

### HOME INVESTMENT PARTNERSHIPS PROGRAM

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

#### Program and Financing (in millions of dollars)

Identification code 086-0205-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 HOME Investment Partnership Program .....	1,155	1,240	250
0015 Homeless Assistance and Supportive Services Program (ARP) .....	.....	32	.....
0016 Technical Assistance (ARP) .....	1	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,156	1,272	250
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	154	252	250
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	143	.....	.....
1021 Recoveries of prior year unpaid obligations .....	5	20	.....
1047 Withdrawal for existing unpaid obligations .....	-1	.....	.....
1070 Unobligated balance (total) .....	158	272	250
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,250	1,250	.....
1900 Budget authority (total) .....	1,250	1,250	.....
1930 Total budgetary resources available .....	1,408	1,522	250
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	252	250	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10,621	10,299	8,282
3010 New obligations, unexpired accounts .....	1,156	1,272	250
3012 Withdrawal for existing unpaid obligations .....	1	.....	.....
3020 Outlays (gross) .....	-1,467	-3,269	-2,892
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	-20	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-7	.....	.....
3050 Unpaid obligations, end of year .....	10,299	8,282	5,640
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10,621	10,299	8,282
3200 Obligated balance, end of year .....	10,299	8,282	5,640
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,250	1,250	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	6	.....
4011 Outlays from discretionary balances .....	1,172	1,559	1,521
4020 Outlays, gross (total) .....	1,172	1,565	1,521
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-2	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	2	.....	.....
4060 Additional offsets against budget authority only (total) .....	2	.....	.....
4070 Budget authority, net (discretionary) .....	1,250	1,250	.....
4080 Outlays, net (discretionary) .....	1,170	1,565	1,521
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	295	1,704	1,371
4180 Budget authority, net (total) .....	1,250	1,250	.....
4190 Outlays, net (total) .....	1,465	3,269	2,892



The Budget does not request funding for the HOME Investment Partnerships (HOME) program. HOME provides annual formula grant assistance to States and units of local government to increase the supply of affordable housing and expand homeownership for low-income persons through the acquisition, new construction, and rehabilitation of affordable renter- and owner-occupied housing, as well as the provision of tenant-based rental assistance.

#### PRESERVATION AND REINVESTMENT INITIATIVE FOR COMMUNITY ENHANCEMENT

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

##### Program and Financing (in millions of dollars)

Identification code 086-0483-0-1-604		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Manufactured Housing Community Grants .....		210	10
0002	Manufactured Housing Redevelopment Project Grants .....		25	
0900	Total new obligations, unexpired accounts (object class 41.0) .....		235	10
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	225	235	10
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	10	10	
1930	Total budgetary resources available .....	235	245	10
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	235	10	
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....			235
3010	New obligations, unexpired accounts .....		235	10
3020	Outlays (gross) .....			-27
3050	Unpaid obligations, end of year .....		235	218
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....			235
3200	Obligated balance, end of year .....		235	218
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	10	10	
Outlays, gross:				
4011	Outlays from discretionary balances .....			27
4180	Budget authority, net (total) .....	10	10	
4190	Outlays, net (total) .....			27

The Budget does not request funding for the Preservation & Reinvestment Initiative for Community Enhancement (PRICE) program. PRICE competitive grants offer funding for States, local governments, resident-owned manufactured housing communities, cooperatives, nonprofits, Indian Tribes, or other approved entities to preserve and revitalize manufactured housing and eligible manufactured housing communities. Grantees can use funds for infrastructure, planning, resident and community services, resiliency activities, and other assistance to residents or owners of manufactured homes.

#### HOMELESS ASSISTANCE GRANTS

For emergency solutions grant assistance under subtitle B of title IV of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11371 et seq.), \$4,024,000,000, to remain available until September 30, 2028:

Provided, That, notwithstanding any provision of the McKinney-Vento Homeless Assistance Act for such grant assistance, the Secretary shall allocate amounts directly to States and local governments based on a formula to be developed by the Secretary: Provided further, That such formula shall prioritize geographic areas with the greatest need based on factors to be determined by the Secretary and shall appropriately consider capacity or performance indicators: Provided further, That such grants may be used to undertake activities or otherwise provide assistance that will, as determined by the Secretary, assist homeless individuals or those at-risk of

homelessness on an emergency, short-term, or medium-term basis: Provided further, That recipients of such grants may establish preferences for elderly individuals or families, or for disabled individuals or families, when implementing the recipients' programs: Provided further, That the Secretary may waive or specify alternative requirements for any provision of any statute or regulation administered by the Secretary in connection with such grant assistance, upon a finding by the Secretary that any such waivers or alternative requirements are necessary to facilitate the effective implementation of such grant assistance.

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

##### Program and Financing (in millions of dollars)

Identification code 086-0192-0-1-604		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Continuum of Care .....	3,420	3,648	3,592
0002	Emergency Solutions Grants .....	296	327	3,270
0003	National Homeless Data Analysis Project .....	13	6	4
0005	Youth Demonstration .....	124	79	205
0007	Victims of Domestic Violence .....	55	50	52
0011	New Permanent Supportive Housing .....		75	100
0900	Total new obligations, unexpired accounts (object class 41.0) .....	3,908	4,185	7,223
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	4,159	4,341	4,660
1012	Unobligated balance transfers between expired and unexpired accounts .....	32	453	150
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	-7		
1021	Recoveries of prior year unpaid obligations .....	22		
1033	Recoveries of prior year paid obligations .....	3		
1047	Withdrawal for existing unpaid obligations .....	-3		
1070	Unobligated balance (total) .....	4,206	4,794	4,810
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	4,051	4,051	4,024
1900	Budget authority (total) .....	4,051	4,051	4,024
1930	Total budgetary resources available .....	8,257	8,845	8,834
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-8		
1941	Unexpired unobligated balance, end of year .....	4,341	4,660	1,611
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	4,793	4,950	5,234
3001	Adjustments to unpaid obligations brought forward, Oct 1 ....	9		
3010	New obligations, unexpired accounts .....	3,908	4,185	7,223
3011	Obligations ("upward adjustments"), expired accounts .....	2		
3012	Withdrawal for existing unpaid obligations .....	3		
3020	Outlays (gross) .....	-3,230	-3,901	-3,908
3040	Recoveries of prior year unpaid obligations, unexpired .....	-22		
3041	Recoveries of prior year unpaid obligations, expired .....	-513		
3050	Unpaid obligations, end of year .....	4,950	5,234	8,549
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	4,802	4,950	5,234
3200	Obligated balance, end of year .....	4,950	5,234	8,549
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	4,051	4,051	4,024
Outlays, gross:				
4010	Outlays from new discretionary authority .....		4	40
4011	Outlays from discretionary balances .....	3,230	3,897	3,868
4020	Outlays, gross (total) .....	3,230	3,901	3,908
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-10		
4040	Offsets against gross budget authority and outlays (total) ....	-10		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	7		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	3		
4060	Additional offsets against budget authority only (total) .....	10		
4070	Budget authority, net (discretionary) .....	4,051	4,051	4,024
4080	Outlays, net (discretionary) .....	3,220	3,901	3,908
4180	Budget authority, net (total) .....	4,051	4,051	4,024
4190	Outlays, net (total) .....	3,220	3,901	3,908

## HOMELESS ASSISTANCE GRANTS—Continued

The Homeless Assistance Grants account provides funds for programs that serve individuals and families who are homeless or at-risk of homelessness through a variety of housing and service interventions. The Budget provides \$4.02 billion for an expanded emergency solutions grants program, which allocates funds directly to State and local governments through a formula that prioritizes geographic areas with the greatest need in order to assist homeless individuals or those at-risk of homelessness on an emergency, short-, or medium-term basis. The Budget does not provide funding for the Continuum of Care (CoC) program, Permanent Supportive Housing (PSH) program, Youth Homelessness Demonstration Program (YHDP), or the National Homeless Data Analysis Project (NHDAP).

## HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS

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

## Program and Financing (in millions of dollars)

Identification code 086–0308–0–1–604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 HOPWA Formula Grants .....	399	429	136
0002 HOPWA Competitive Grants .....	55	30	75
0900 Total new obligations, unexpired accounts (object class 41.0) .....	454	459	211
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	114	165	211
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	505	505	.....
1900 Budget authority (total) .....	505	505	.....
1930 Total budgetary resources available .....	619	670	211
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	165	211	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	926	885	858
3010 New obligations, unexpired accounts .....	454	459	211
3020 Outlays (gross) .....	-489	-486	-508
3041 Recoveries of prior year unpaid obligations, expired .....	-6	.....	.....
3050 Unpaid obligations, end of year .....	885	858	561
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	926	885	858
3200 Obligated balance, end of year .....	885	858	561
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	505	505	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	3	.....
4011 Outlays from discretionary balances .....	489	483	508
4020 Outlays, gross (total) .....	489	486	508
4180 Budget authority, net (total) .....	505	505	.....
4190 Outlays, net (total) .....	489	486	508

The Budget does not provide funding for the Housing Opportunities for Persons With AIDS (HOPWA) program which funds housing and supportive service interventions for low-income people living with HIV/AIDS and their families. Individuals living with HIV/AIDS who are homeless or at-risk of homelessness may be served through the expanded emergency solutions grant program, which provides emergency, short, and medium-term housing assistance.

## SELF-HELP AND ASSISTED HOMEOWNERSHIP OPPORTUNITY PROGRAM

For a grant to the fourth capacity building entity specified in section 4(a) of the HUD Demonstration Act of 1993 (42 U.S.C. 9816 note), \$16,000,000, to remain available until September 30, 2028, for activities authorized under that section 4,

under section 11 of the Housing Opportunity Program Extension Act of 1996 (42 U.S.C. 12805 note), and for related assistance.

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

## Program and Financing (in millions of dollars)

Identification code 086–0176–0–1–604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Self Help Housing Opportunity Program .....	26	12	12
0002 Capacity Building .....	83	42	42
0003 Rural Capacity Building .....	.....	12	6
0007 Veteran Home Rehab and Mod Pilot .....	1	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	110	66	60
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	121	66	60
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	60	60	16
1131 Unobligated balance of appropriations permanently reduced .....	-5	.....	.....
1160 Appropriation, discretionary (total) .....	55	60	16
1930 Total budgetary resources available .....	176	126	76
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	66	60	16
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	116	176	175
3010 New obligations, unexpired accounts .....	110	66	60
3020 Outlays (gross) .....	-50	-67	-70
3050 Unpaid obligations, end of year .....	176	175	165
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	116	176	175
3200 Obligated balance, end of year .....	176	175	165
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	55	60	16
Outlays, gross:			
4011 Outlays from discretionary balances .....	50	67	70
4180 Budget authority, net (total) .....	55	60	16
4190 Outlays, net (total) .....	50	67	70

The Budget requests \$16.0 million for a grant to Habitat for Humanity to fund activities authorized under section 11 of the Housing Opportunity Program Extension Act of 1996 and section 4 of the HUD Demonstration Act of 1993 within the Self-Help and Assisted Homeownership Opportunity Program (SHOP) account. These activities include assisting low-income homebuyers willing to contribute sweat equity towards the construction of their houses and increasing the capacity of local affiliates to promote affordable housing and community development. The Budget does not provide funding for the Self-Help and Assisted Homeownership Opportunity Program (SHOP) or the Rural Capacity Building Program (RCB).

## NEIGHBORHOOD STABILIZATION PROGRAM

## Program and Financing (in millions of dollars)

Identification code 086–0344–0–1–451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Disaster Assistance .....	.....	1	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	1	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	2	1
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	2	2	1
1930 Total budgetary resources available .....	2	2	1

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	2	1 1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	112	109 94
3010	New obligations, unexpired accounts .....		1
3020	Outlays (gross) .....	-2	-16 -24
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	
3050	Unpaid obligations, end of year .....	109	94 70
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	112	109 94
3200	Obligated balance, end of year .....	109	94 70
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances .....	2	16 24
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	2	16 24

This account reports the remaining balances and outlays related to \$3.92 billion in Neighborhood Stabilization Program (NSP) funds authorized by the Housing and Economic Recovery Act of 2008, and \$1 billion in NSP funds authorized by the Dodd-Frank Financial Reform and Consumer Protection Act of 2010.

## BROWNFIELDS REDEVELOPMENT

## Program and Financing (in millions of dollars)

Identification code 086-0314-0-1-451		2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	5	5	4
3020	Outlays (gross) .....		-1	-1
3050	Unpaid obligations, end of year .....	5	4	3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	5	5	4
3200	Obligated balance, end of year .....	5	4	3
<b>Budget authority and outlays, net:</b>				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances .....		1	1
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....		1	1

The Budget requests no funding for the Brownfields Economic Development Initiative (BEDI), which was a competitive grant program designed to assist cities with the redevelopment of brownfield sites for the purposes of economic development and job creation. The Consolidated Appropriations Act, 2024 (Public Law 118-42), rescinded all unobligated balances of BEDI as of the end of fiscal year 2024.

## RURAL HOUSING AND ECONOMIC DEVELOPMENT

## Program and Financing (in millions of dollars)

Identification code 086-0324-0-1-604		2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	2		
Budget authority:				
Appropriations, discretionary:				
1131	Unobligated balance of appropriations permanently reduced .....	-2		
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	-2		
4180	Budget authority, net (total) .....	-2		
4190	Outlays, net (total) .....			

The Budget does not provide funding for the Rural Housing and Economic Development (RHED) program. RHED was created to support housing and economic development activities in rural communities. The Consolidated Appropriations Act, 2024 (Public Law 118-42), rescinded all unobligated balances of RHED as of the end of fiscal year 2024.

## REVOLVING FUND (LIQUIDATING PROGRAMS)

The Revolving Fund (liquidating programs) was established by the Independent Offices Appropriations Act of 1955 for the efficient liquidation of assets acquired under a number of housing and urban development programs, all of which are no longer active. For example, the Section 312 loan program portfolio, which provided first and junior lien financing at below market interest rates for the rehabilitation of homes in low-income neighborhoods, constituted a large portion of the account activities but has not originated new loans for over 20 years. The operational expenses are financed from a permanent, indefinite appropriation to administer the remaining repayments of loans, recaptures, and lien releases in the portfolio. Any remaining unobligated balances in the account are returned to the Treasury annually.

## Balance Sheet (in millions of dollars)

Identification code 086-4015-0-3-451		2023 actual	2024 actual
ASSETS:			
1101	Federal assets: Fund balances with Treasury .....		
1601	Direct loans, gross .....		
1603	Allowance for estimated uncollectible loans and interest (-) .....		
1604	Direct loans and interest receivable, net .....		
1606	Foreclosed property .....		
1699	Value of assets related to direct loans .....		
1999	Total assets .....		
LIABILITIES:			
2207	Non-Federal liabilities: Other .....		
NET POSITION:			
3100	Unexpended appropriations .....	14	14
3300	Cumulative results of operations .....	-14	-14
3999	Total net position .....		
4999	Total liabilities and net position .....		

## Trust Funds

## HOUSING TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 086-8560-0-7-604		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	20	11	12
Receipts:				
Current law:				
1130	Affordable Housing Allocation, Housing Trust Fund .....	196	216	295
2000	Total: Balances and receipts .....	216	227	307
Appropriations:				
Current law:				
2101	Housing Trust Fund .....	-196	-216	-295
2103	Housing Trust Fund .....	-20	-11	-12
2132	Housing Trust Fund .....	11	12	17
2199	Total current law appropriations .....	-205	-215	-290
2999	Total appropriations .....	-205	-215	-290
5099	Balance, end of year .....	11	12	17

## Program and Financing (in millions of dollars)

Identification code 086-8560-0-7-604		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Housing Trust Fund Grants .....	217	211	272

HOUSING TRUST FUND—Continued  
Program and Financing—Continued

Identification code 086-8560-0-7-604	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts (object class 41.0) .....	217	211	272
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	47	46	50
1021 Recoveries of prior year unpaid obligations .....	11		
1070 Unobligated balance (total) .....	58	46	50
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	196	216	295
1203 Appropriation (previously unavailable)(special or trust) ....	20	11	12
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-11	-12	-17
1260 Appropriations, mandatory (total) .....	205	215	290
1930 Total budgetary resources available .....	263	261	340
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	46	50	68
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,895	1,619	1,253
3010 New obligations, unexpired accounts .....	217	211	272
3020 Outlays (gross) .....	-482	-577	-479
3040 Recoveries of prior year unpaid obligations, unexpired .....	-11		
3050 Unpaid obligations, end of year .....	1,619	1,253	1,046
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,895	1,619	1,253
3200 Obligated balance, end of year .....	1,619	1,253	1,046
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	205	215	290
Outlays, gross:			
4101 Outlays from mandatory balances .....	482	577	479
4180 Budget authority, net (total) .....	205	215	290
4190 Outlays, net (total) .....	482	577	479

The Housing Trust Fund was authorized by section 1131 of the Housing and Economic Recovery Act of 2008 (Public Law 110-289), which directed the account to be funded from assessments on Fannie Mae and Freddie Mac. The Housing Trust Fund provides grants to States to increase and preserve the supply of affordable rental housing and homeownership opportunities for extremely low-income families. Funds are distributed by formula to States to be used primarily for the construction, preservation, and rehabilitation of affordable rental housing for extremely low-income families, with up to ten percent of the funding available for similar eligible activities that support homeownership, and up to ten percent available for grantee administrative costs.

## HOUSING PROGRAMS

## Federal Funds

## PROJECT-BASED RENTAL ASSISTANCE

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

## Program and Financing (in millions of dollars)

Identification code 086-0303-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Contract Renewals .....	13,366	14,285	550
0002 RAD Contract Renewals .....	33	57	
0003 Section 8 Amendments .....	9	8	
0004 Contract Administrators .....	468	492	
0006 Tenant Education and Outreach .....	10		
0008 Mod Rehab and SRO Renewals .....	185	187	
0009 M2M Rent Adjustments .....		10	
0012 Emergency Disaster Contract Renewals .....	2,000	2,000	
0091 Direct program activities, subtotal .....	16,071	17,039	550

0900 Total new obligations, unexpired accounts (object class 41.0) .....	16,071	17,039	550
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## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	150	186	150
1011 Unobligated balance transfer from other acct [086-0320] ....		6	
1011 Unobligated balance transfer from other acct [086-0320] ....	1		
1021 Recoveries of prior year unpaid obligations .....	48	56	
1033 Recoveries of prior year paid obligations .....	3		
1047 Withdrawal for existing unpaid obligations .....	-3		
1070 Unobligated balance (total) .....	199	248	150
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	15,610	16,490	
1121 Appropriations transferred from other acct [086-0320] ....	26	28	
1121 Appropriations transferred from other acct [086-0481] ....	22	18	
1121 Appropriations transferred from other acct [086-0302] ....		5	
1160 Appropriation, discretionary (total) .....	15,658	16,541	
Advance appropriations, discretionary:			
1170 Advance appropriation .....	400	400	400
1900 Budget authority (total) .....	16,058	16,941	400
1930 Total budgetary resources available .....	16,257	17,189	550
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	186	150	

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,028	5,416	6,260
3010 New obligations, unexpired accounts .....	16,071	17,039	550
3012 Withdrawal for existing unpaid obligations .....	3		
3020 Outlays (gross) .....	-15,638	-16,139	-5,957
3040 Recoveries of prior year unpaid obligations, unexpired .....	-48	-56	
3050 Unpaid obligations, end of year .....	5,416	6,260	853
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5,028	5,416	6,260
3200 Obligated balance, end of year .....	5,416	6,260	853

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	16,058	16,941	400
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10,761	11,152	400
4011 Outlays from discretionary balances .....	4,877	4,987	5,557
4020 Outlays, gross (total) .....	15,638	16,139	5,957
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources: .....	-3		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	3		
4070 Budget authority, net (discretionary) .....	16,058	16,941	400
4080 Outlays, net (discretionary) .....	15,635	16,139	5,957
4180 Budget authority, net (total) .....	16,058	16,941	400
4190 Outlays, net (total) .....	15,635	16,139	5,957

The 2026 Budget requests funding for a new State Rental Assistance Program, which would provide funding directly to states. For more information, refer to the State Rental Assistance Program account. The 2026 Budget does not request funding for the Project-based Rental Assistance Program (PBRA). PBRA in 2025 provided rental assistance to about 1.2 million extremely low- to low-income households, through about 17,500 contracts with private owners of multifamily housing.

## HOUSING FOR THE ELDERLY

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

## Program and Financing (in millions of dollars)

Identification code 086-0320-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Capital Advance and Expenses .....	169	96	
0002 PRAC/SPRAC Renewal/Amendment .....	844	796	200
0003 Service Coordinators/Congregate Services .....	94	115	
0006 Senior Preservation Rental Assistance Contracts .....	24	1	
0009 Intergenerational Dwelling Units .....		18	

0900	Total new obligations, unexpired accounts (object class 41.0) .....	1,131	1,026	200
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	624	392	262
1010	Unobligated balance transfer to other accts [086–0303] .....	-1	-6	
1021	Recoveries of prior year unpaid obligations .....	7	1	
1070	Unobligated balance (total) .....	630	387	262
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	913	931	
1120	Appropriations transferred to other acct [086–0302] .....		-2	
1120	Appropriations transferred to other acct [086–0303] .....	-26	-28	
1160	Appropriation, discretionary (total) .....	887	901	
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	6		
1900	Budget authority (total) .....	893	901	
1930	Total budgetary resources available .....	1,523	1,288	262
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	392	262	62
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	856	1,076	1,139
3010	New obligations, unexpired accounts .....	1,131	1,026	200
3020	Outlays (gross) .....	-902	-962	-505
3040	Recoveries of prior year unpaid obligations, unexpired .....	-7	-1	
3041	Recoveries of prior year unpaid obligations, expired .....	-2		
3050	Unpaid obligations, end of year .....	1,076	1,139	834
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	856	1,076	1,139
3200	Obligated balance, end of year .....	1,076	1,139	834
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	893	901	
Outlays, gross:				
4010	Outlays from new discretionary authority .....	166	297	
4011	Outlays from discretionary balances .....	736	665	505
4020	Outlays, gross (total) .....	902	962	505
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-6		
4040	Offsets against gross budget authority and outlays (total) ....	-6		
4180	Budget authority, net (total) .....	887	901	
4190	Outlays, net (total) .....	896	962	505

The 2026 Budget requests funding for a new State Rental Assistance Program, which would provide HUD funding directly to states. For more information, refer to the State Rental Assistance Program account. The 2026 Budget does not request funding for Housing for the Elderly. In 2025, the Housing for the Elderly program provided rental assistance through about 2,800 contracts with private non-profit owners of multifamily housing, which supported about 120,000 extremely low to low-income elderly households to obtain housing.

### HOUSING FOR PERSONS WITH DISABILITIES

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

#### Program and Financing (in millions of dollars)

Identification code 086–0237–0–1–604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Capital Advance and Expenses .....	1	8	
0002 PRAC/PAC Renewals and Amendments .....	206	228	55
0004 State Housing Project Rental Assistance .....	139	139	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	346	375	55
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	471	336	223
1021 Recoveries of prior year unpaid obligations .....		1	
1070 Unobligated balance (total) .....	471	337	223

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	208	257	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	4	
1900 Budget authority (total) .....	211	261	
1930 Total budgetary resources available .....	682	598	223
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	336	223	168
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	436	541	620
3010 New obligations, unexpired accounts .....	346	375	55
3020 Outlays (gross) .....	-240	-295	-269
3040 Recoveries of prior year unpaid obligations, unexpired .....		-1	
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	541	620	406
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	436	541	620
3200 Obligated balance, end of year .....	541	620	406
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	211	261	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	28	49	
4011 Outlays from discretionary balances .....	212	246	269
4020 Outlays, gross (total) .....	240	295	269
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-3	-4	
4180 Budget authority, net (total) .....	208	257	
4190 Outlays, net (total) .....	237	291	269

The 2026 Budget requests funding for a new State Rental Assistance Program, which would provide HUD funding directly to states. For more information, refer to the State Rental Assistance Program account. The 2026 Budget does not request funding for Housing for Persons with Disabilities. In 2025, the Housing for Persons with Disabilities program provided rental assistance through about 3,800 contracts with private non-profit owners of multifamily housing, which supported about 33,000 extremely low to low-income households with disabilities obtain housing.

### OTHER ASSISTED HOUSING PROGRAMS

#### Program and Financing (in millions of dollars)

Identification code 086–0206–0–1–999	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	99		
1021 Recoveries of prior year unpaid obligations .....	5		
1033 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	105		
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-105		
1900 Budget authority (total) .....	-105		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	104	65	31
3020 Outlays (gross) .....	-34	-34	-31
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050 Unpaid obligations, end of year .....	65	31	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	104	65	31
3200 Obligated balance, end of year .....	65	31	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-105		
Outlays, gross:			
4011 Outlays from discretionary balances .....	34	34	31

OTHER ASSISTED HOUSING PROGRAMS—Continued  
Program and Financing—Continued

Identification code 086–0206–0–1–999	2024 actual	2025 est.	2026 est.
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources, 01 .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-1		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4070 Budget authority, net (discretionary) .....	-105		
4080 Outlays, net (discretionary) .....	33	34	31
4180 Budget authority, net (total) .....	-105		
4190 Outlays, net (total) .....	33	34	31

The Other Assisted Housing Programs account contains the programs listed below:

**Section 235.**—The Housing and Urban-Rural Recovery Act of 1983 (Public Law 98–181) authorized a restructured Section 235 (Homeownership Assistance) program that provided homeowners a ten-year interest reduction subsidy on their mortgages.

**Section 236.**—The Housing and Urban Development Act of 1968, as amended, authorized the Section 236 Rental Housing Assistance Program, which subsidizes the monthly mortgage payment that an owner of a rental or cooperative project is required to make. This interest subsidy reduces rents for lower income tenants.

## RENTAL HOUSING ASSISTANCE FUND

## Program and Financing (in millions of dollars)

Identification code 086–4041–0–3–604	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	16	16
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			1
1930 Total budgetary resources available .....	16	16	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	16	16	17
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....			-1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			-1

As authorized by the Housing and Urban Development Act of 1968, the Rental Housing Assistance Fund collects funds which are in excess of the established basic rents for units in Section 236 subsidized projects. Funds in this account remain available to pay refunds of excess rental charges.

## FLEXIBLE SUBSIDY FUND

## Program and Financing (in millions of dollars)

Identification code 086–4044–0–3–604	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	659	681	707
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	22	26	26
1930 Total budgetary resources available .....	681	707	733
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	681	707	733

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	22	26	26
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-22	-26	-26
4040 Offsets against gross budget authority and outlays (total) ....	-22	-26	-26
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-22	-26	-26

## Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections .....	2	2	2
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	2	2	2

## Status of Direct Loans (in millions of dollars)

Identification code 086–4044–0–3–604	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	232	214	196
1251 Repayments: Repayments and prepayments .....	-18	-18	-18
1290 Outstanding, end of year .....	214	196	178

The Flexible Subsidy Fund assisted financially troubled subsidized projects under certain Federal Housing Administration (FHA) authorities. The subsidies were intended to prevent potential losses to the FHA fund resulting from project insolvency and to preserve these projects as a viable source of housing for low- and moderate-income tenants. Priority was given to projects with Federal insurance-in-force and then to those with mortgages that had been assigned to the Department.

## Balance Sheet (in millions of dollars)

Identification code 086–4044–0–3–604	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	661	683
1601 Direct loans, gross .....	232	214
1602 Interest receivable .....	38	35
1603 Allowance for estimated uncollectible loans and interest (-) .....	-62	-61
1699 Value of assets related to direct loans .....	208	188
1999 Total assets .....	869	871
<b>NET POSITION:</b>		
3100 Unexpended appropriations .....		
3300 Cumulative results of operations .....	869	871
3999 Total net position .....	869	871
4999 Total liabilities and net position .....	869	871

## GREEN RETROFIT PROGRAM FOR MULTIFAMILY HOUSING, RECOVERY ACT

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

Identification code 086–0306–0–1–604	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135001 Energy Retrofit Loans .....	-7	-4	

The Green Retrofit Program offered grants and loans to owners of eligible HUD-assisted multifamily housing properties for retrofits to reduce utility consumption and benefit resident health and the environment. This program was funded under Title XII of the American Recovery and Reinvestment Act of 2009 (Public Law 111–5), and the authority to make new awards has expired. All loan cash flows are recorded in the corresponding financing account (86–4589).

## GREEN RETROFIT PROGRAM FOR MULTIFAMILY HOUSING FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 086-4589-0-3-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....	1	2	1
0742 Downward reestimates paid to receipt accounts .....	3	2	
0743 Interest on downward reestimates .....	3	2	
0900 Total new obligations, unexpired accounts .....	7	6	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	5	1
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....		1	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	5	1	1
1900 Budget authority (total) .....	5	2	1
1930 Total budgetary resources available .....	12	7	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	7	6	1
3020 Outlays (gross) .....	-7	-6	-1
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	5	2	1
Financing disbursements:			
4110 Outlays, gross (total) .....	7	6	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-5	-1	-1
4180 Budget authority, net (total) .....		1	
4190 Outlays, net (total) .....	2	5	

## Status of Direct Loans (in millions of dollars)

Identification code 086-4589-0-3-604	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	23	19	18
1251 Repayments: Repayments and prepayments .....	-4	-1	-1
1290 Outstanding, end of year .....	19	18	17

## Balance Sheet (in millions of dollars)

Identification code 086-4589-0-3-604	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	7	5
Investments in U.S. securities:		
1106 Receivables, net .....		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	23	19
1402 Interest receivable .....	1	1
1405 Allowance for subsidy cost (-) .....	-14	-8
1499 Net present value of assets related to direct loans .....	10	12
1999 Total assets .....	17	17
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	17	17
2105 Other .....		
2999 Total liabilities .....	17	17
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	17	17

## GREEN AND RESILIENT RETROFIT PROGRAM FOR MULTIFAMILY HOUSING

## Program and Financing (in millions of dollars)

Identification code 086-0482-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Green and Resilient Grants .....	595	33	
0002 Green and Resilient Program Benchmarking .....	5		
0003 Cooperative Agreements .....	26	4	
0091 Direct program activities, subtotal .....	626	37	
Credit program obligations:			
0701 Direct loan subsidy .....	155	47	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	781	84	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	901	125	102
1021 Recoveries of prior year unpaid obligations .....	5	61	
1070 Unobligated balance (total) .....	906	186	102
1930 Total budgetary resources available .....	906	186	102
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	125	102	102
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	38	812	783
3010 New obligations, unexpired accounts .....	781	84	
3020 Outlays (gross) .....	-2	-52	-3
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	-61	
3050 Unpaid obligations, end of year .....	812	783	780
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	38	812	783
3200 Obligated balance, end of year .....	812	783	780
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	2	52	3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	2	52	3

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

Identification code 086-0482-0-1-604	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Surplus Cash Loan - 25% .....	8	14	
115004 Surplus Cash Loan - 50% .....	389	95	
115999 Total direct loan levels .....	397	109	
Direct loan subsidy (in percent):			
132001 Surplus Cash Loan - 25% .....	48.59	51.11	
132004 Surplus Cash Loan - 50% .....	38.66	41.89	
132999 Weighted average subsidy rate .....	38.86	43.07	
Direct loan subsidy budget authority:			
133001 Surplus Cash Loan - 25% .....	4	7	
133004 Surplus Cash Loan - 50% .....	150	40	
133999 Total subsidy budget authority .....	154	47	
Direct loan subsidy outlays:			
134001 Surplus Cash Loan - 25% .....		2	
134004 Surplus Cash Loan - 50% .....		45	
134999 Total subsidy outlays .....		47	

The 2026 Budget does not request funding for the Green and Resilient Retrofit Program (GRRP). Enacted in the 2022 Inflation Reduction Act, GRRP provided grants and loans to owners of HUD-assisted multifamily housing properties to rehabilitate these properties to reduce energy and water consumption, improve indoor air quality, and reduce the likelihood of catastrophic damage from natural hazard events.

GREEN AND RESILIENT RETROFIT PROGRAM FOR MULTIFAMILY HOUSING FINANCING  
ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 086-4616-0-3-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	397	109	.....
0713 Payment of interest to Treasury .....	9	20	.....
0900 Total new obligations, unexpired accounts .....	406	129	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	4	.....
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	.....	-4	.....
1021 Recoveries of prior year unpaid obligations .....	.....	3	.....
1024 Unobligated balance of borrowing authority withdrawn .....	.....	-2	.....
1070 Unobligated balance (total) .....	3	1	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	243	76	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	9	52	.....
1801 Change in uncollected payments, Federal sources .....	155	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	164	52	.....
1900 Budget authority (total) .....	407	128	.....
1930 Total budgetary resources available .....	410	129	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	94	491	597
3010 New obligations, unexpired accounts .....	406	129	.....
3020 Outlays (gross) .....	-9	-20	-5
3040 Recoveries of prior year unpaid obligations, unexpired .....	.....	-3	.....
3050 Unpaid obligations, end of year .....	491	597	592
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-24	-179	-179
3070 Change in uncollected pymts, Fed sources, unexpired .....	-155	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-179	-179	-179
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	70	312	418
3200 Obligated balance, end of year .....	312	418	413
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	407	128	.....
Financing disbursements:			
4110 Outlays, gross (total) .....	9	20	5
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources - payment from program account .....	.....	-47	.....
4122 Interest on uninvested funds .....	-9	-5	.....
4130 Offsets against gross budget authority and outlays (total) ....	-9	-52	.....
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-155	.....	.....
4160 Budget authority, net (mandatory) .....	243	76	.....
4170 Outlays, net (mandatory) .....	.....	-32	5
4180 Budget authority, net (total) .....	243	76	.....
4190 Outlays, net (total) .....	.....	-32	5

## Status of Direct Loans (in millions of dollars)

Identification code 086-4616-0-3-604	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	397	109	.....
1150 Total direct loan obligations .....	397	109	.....
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	.....	.....	20
1231 Disbursements: Direct loan disbursements .....	.....	20	5
1290 Outstanding, end of year .....	.....	20	25

## Balance Sheet (in millions of dollars)

Identification code 086-4616-0-3-604	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	75	249
1999 Total assets .....	75	249
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	75	249
4999 Total liabilities and net position .....	75	249

## HOUSING COUNSELING ASSISTANCE

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

## Program and Financing (in millions of dollars)

Identification code 086-0156-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Housing Counseling Assistance .....	98	10	56
0002 Administrative Contract Services .....	5	1	1
0900 Total new obligations, unexpired accounts .....	103	11	57
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	55	10	57
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	58	58	.....
1930 Total budgetary resources available .....	113	68	57
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	57	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	62	104	53
3010 New obligations, unexpired accounts .....	103	11	57
3020 Outlays (gross) .....	-60	-62	-62
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	104	53	48
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	62	104	53
3200 Obligated balance, end of year .....	104	53	48
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	58	58	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	1	.....
4011 Outlays from discretionary balances .....	60	61	62
4020 Outlays, gross (total) .....	60	62	62
4180 Budget authority, net (total) .....	58	58	.....
4190 Outlays, net (total) .....	60	62	62

The Budget does not provide funding for the Housing Counseling program, which supports: 1) comprehensive housing counseling services to eligible homebuyers, homeowners and tenants through grants, oversight, and technical assistance; and 2) training to housing counselors and staff of government and non-profit entities that participate in the program.

## Object Classification (in millions of dollars)

Identification code 086-0156-0-1-604	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	5	1	1
41.0 Grants, subsidies, and contributions .....	98	10	56
99.9 Total new obligations, unexpired accounts .....	103	11	57



**MUTUAL MORTGAGE INSURANCE PROGRAM ACCOUNT**

*New commitments to guarantee single family loans insured under the Mutual Mortgage Insurance Fund shall not exceed \$400,000,000,000, to remain available until September 30, 2027: Provided, That during fiscal year 2026, obligations to make direct loans to carry out the purposes of section 204(g) of the National Housing Act, as amended, shall not exceed \$1,000,000: Provided further, That the foregoing amount in the preceding proviso shall be for loans to nonprofit and governmental entities in connection with sales of single family real properties owned by the Secretary and formerly insured under the Mutual Mortgage Insurance Fund: Provided further, That for administrative contract expenses of the Federal Housing Administration, \$160,000,000, to remain available until September 30, 2027: Provided further, That notwithstanding the limitation in the first sentence of section 255(g) of the National Housing Act (12 U.S.C. 1715z–20(g)), during fiscal year 2026 the Secretary may insure and enter into new commitments to insure mortgages under section 255 of the National Housing Act.*

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

**Program and Financing** (in millions of dollars)

Identification code 086–0183–0–1–371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0707 Reestimates of loan guarantee subsidy .....	3,947	1,026	.....
0708 Interest on reestimates of loan guarantee subsidy .....	226	472	.....
0709 Administrative expenses .....	157	158	160
0900 Total new obligations, unexpired accounts .....	4,330	1,656	160
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	9	2
1011 Unobligated balance transfer from other acct [086–0236] ....	4,173	1,498	.....
1021 Recoveries of prior year unpaid obligations .....	5	1	1
1070 Unobligated balance (total) .....	4,189	1,508	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation – Administrative Expenses .....	150	150	160
1900 Budget authority (total) .....	150	150	160
1930 Total budgetary resources available .....	4,339	1,658	163
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	2	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	138	132	133
3010 New obligations, unexpired accounts .....	4,330	1,656	160
3020 Outlays (gross) .....	-4,322	-1,653	-158
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	-1	-1
3041 Recoveries of prior year unpaid obligations, expired .....	-9	-1	-1
3050 Unpaid obligations, end of year .....	132	133	133
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	138	132	133
3200 Obligated balance, end of year .....	132	133	133
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	150	150	160
Outlays, gross:			
4010 Outlays from new discretionary authority .....	56	57	59
4011 Outlays from discretionary balances .....	93	98	99
4020 Outlays, gross (total) .....	149	155	158
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	4,173	1,498	.....
4180 Budget authority, net (total) .....	150	150	160
4190 Outlays, net (total) .....	4,322	1,653	158

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

Identification code 086–0183–0–1–371	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215002 MMI Fund .....	231,482	270,999	299,970
215004 MMI HECM .....	13,357	14,185	15,147
215999 Total loan guarantee levels .....	244,839	285,184	315,117
Guaranteed loan subsidy (in percent):			
232002 MMI Fund .....	-1.32	-2.02	-2.59

232004 MMI HECM .....	-2.87	-2.65	-3.13
232999 Weighted average subsidy rate .....	-1.40	-2.05	-2.62
Guaranteed loan subsidy budget authority:			
233002 MMI Fund .....	-3,057	-5,474	-7,769
233004 MMI HECM .....	-383	-376	-474
233999 Total subsidy budget authority .....	-3,440	-5,850	-8,243
Guaranteed loan subsidy outlays:			
234002 MMI Fund .....	-3,057	-5,474	-7,769
234004 MMI HECM .....	-383	-376	-474
234999 Total subsidy outlays .....	-3,440	-5,850	-8,243
Guaranteed loan reestimates:			
235002 MMI Fund .....	-16,424	-12,817	.....
235004 MMI HECM .....	2,266	-3,748	.....
235999 Total guaranteed loan reestimates .....	-14,158	-16,565	.....
Administrative expense data:			
3510 Budget authority .....	150	150	160
3580 Outlays from balances .....	93	98	99
3590 Outlays from new authority .....	56	57	59

The Federal Housing Administration (FHA) provides mortgage insurance for the purchase, refinance and rehabilitation of single-family homes. FHA mortgage insurance is designed to encourage lenders to make credit available to first-time homebuyers and other borrowers who may not be adequately served by the conventional market. Historically, FHA has also provided countercyclical support in times of economic crisis. For budgetary purposes, the Mutual Mortgage Insurance (MMI) Fund is separated into two risk categories: forward loans and Home Equity Conversion Mortgages (HECMs). Forward programs guarantee loans for standard single-family purchases and refinances (Section 203(b) program), home improvements (Section 203(k) program) and condominiums. HECMs, also known as reverse mortgages, enable elderly homeowners to borrow against the equity in their homes without having to make repayments during their lifetime.

The Budget requests \$160 million in the MMI Program account for administrative expenses to support a range of FHA functions, such as loan underwriting and servicing, claims processing, and risk monitoring.

The Budget also requests a limitation of \$400 billion on loan guarantees for the MMI Fund. The Budget projects insurance of \$300 billion and \$15 billion for forward mortgages and HECMs, respectively, with additional commitment authority available in case these amounts are exceeded during execution.

**Object Classification** (in millions of dollars)

Identification code 086–0183–0–1–371	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	157	158	160
41.0 Grants, subsidies, and contributions .....	4,173	1,498	.....
99.9 Total new obligations, unexpired accounts .....	4,330	1,656	160

**FHA-MUTUAL MORTGAGE INSURANCE GUARANTEED LOAN FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 086–4587–0–3–371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Other capital investment & operating expenses .....	7,400	9,797	9,358
Credit program obligations:			
0711 Default claim payments on principal .....	6,675	3,925	4,179
0712 Default claim payments on interest .....	115	86	97
0713 Payment of interest to Treasury .....	3,291	2,964	3,086
0740 Negative subsidy obligations .....	3,440	5,850	8,243
0742 Downward reestimates paid to receipt accounts .....	16,682	16,441	.....
0743 Interest on downward reestimates .....	1,649	1,622	.....
0791 Direct program activities, subtotal .....	31,852	30,888	15,605
0900 Total new obligations, unexpired accounts .....	39,252	40,685	24,963

**FHA-MUTUAL MORTGAGE INSURANCE GUARANTEED LOAN FINANCING**  
**ACCOUNT—Continued**  
**Program and Financing—Continued**

Identification code 086-4587-0-3-371	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8,159	11,584	3,396
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	29		
1021 Recoveries of prior year unpaid obligations .....	265	428	428
1033 Recoveries of prior year paid obligations .....	7	6	6
1070 Unobligated balance (total) .....	8,460	12,018	3,830
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	19,316	13,226	10,586
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections .....	24,139	20,937	19,163
1825 Spending authority from offsetting collections applied to repay debt .....	-1,079	-2,100	-2,100
1850 Spending auth from offsetting collections, mand (total) .....	23,060	18,837	17,063
1900 Budget authority (total) .....	42,376	32,063	27,649
1930 Total budgetary resources available .....	50,836	44,081	31,479
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	11,584	3,396	6,516
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	984	1,012	896
3001 Adjustments to unpaid obligations brought forward, Oct 1 ....	-29		
3010 New obligations, unexpired accounts .....	39,252	40,685	24,963
3020 Outlays (gross) .....	-38,930	-40,373	-25,038
3040 Recoveries of prior year unpaid obligations, unexpired .....	-265	-428	-428
3050 Unpaid obligations, end of year .....	1,012	896	393
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	955	1,012	896
3200 Obligated balance, end of year .....	1,012	896	393
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	42,376	32,063	27,649
Financing disbursements:			
4110 Outlays, gross (total) .....	38,930	40,373	25,038
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward Reestimate from Program Account .....	-4,173	-1,498	
4122 Interest on uninvested funds .....	-583	-463	-463
4123 Fees and premiums .....	-14,072	-13,497	-13,582
4123 Recoveries on defaults .....	-5,318	-5,485	-5,124
4130 Offsets against gross budget authority and outlays (total) ....	-24,146	-20,943	-19,169
Additional offsets against financing authority only (total):			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	7	6	6
4160 Budget authority, net (mandatory) .....	18,237	11,126	8,486
4170 Outlays, net (mandatory) .....	14,784	19,430	5,869
4180 Budget authority, net (total) .....	18,237	11,126	8,486
4190 Outlays, net (total) .....	14,784	19,430	5,869

**Status of Guaranteed Loans (in millions of dollars)**

Identification code 086-4587-0-3-371	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	400,000	400,000	400,000
2121 Limitation available from carry-forward .....	400,000	400,000	400,000
2142 Uncommitted loan guarantee limitation .....	-155,161	-114,816	-84,883
2143 Uncommitted limitation carried forward .....	-400,000	-400,000	-400,000
2150 Total guaranteed loan commitments .....	244,839	285,184	315,117
2199 Guaranteed amount of guaranteed loan commitments .....	244,839	285,184	315,117
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	1,382,817	1,507,669	1,623,490
2231 Disbursements of new guaranteed loans .....	244,839	285,184	315,117
2251 Repayments and prepayments .....	-113,005	-161,645	-129,242
Adjustments:			
2261 Terminations for default that result in loans receivable .....			
2262 Terminations for default that result in acquisition of property .....	-559	-733	-932
2263 Terminations for default that result in claim payments .....	-6,423	-6,985	-6,779

2264 Other adjustments, net .....			
2290 Outstanding, end of year .....	1,507,669	1,623,490	1,801,654
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	1,507,669	1,623,490	1,801,654
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	49,250	55,725	61,271
2331 Disbursements for guaranteed loan claims .....	11,774	7,654	7,963
2351 Repayments of loans receivable .....	-4,921	-2,077	-2,189
2361 Write-offs of loans receivable .....	-378	-31	-59
2364 Other adjustments, net .....			
2390 Outstanding, end of year .....	55,725	61,271	66,986

**Balance Sheet (in millions of dollars)**

Identification code 086-4587-0-3-371	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	9,143	12,596
Investments in U.S. securities:		
1106 Receivables, net .....	3,834	978
1206 Non-Federal assets: Receivables, net .....	981	869
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	49,250	55,725
1502 Interest receivable .....	19,800	23,218
1504 Foreclosed property .....	530	560
1505 Allowance for subsidy cost (-) .....	-14,041	-17,823
1599 Net value of assets related to defaulted guaranteed loan .....	55,539	61,680
Other Federal assets:		
1801 Cash and other monetary assets .....	88	19
1901 Other assets .....		
1999 Total assets .....	69,585	76,142
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		1
2103 Federal liabilities, Debt .....	87,507	105,744
2105 Other .....	12,358	17,455
Non-Federal liabilities:		
2201 Accounts payable .....	326	385
2204 Liabilities for loan guarantees .....	-30,908	-47,780
2207 Other .....	302	337
2999 Total liabilities .....	69,585	76,142
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
3300 Total other .....		
3999 Total net position .....		
4999 Total liabilities and net position .....	69,585	76,142

**FHA-MUTUAL MORTGAGE INSURANCE CAPITAL RESERVE ACCOUNT**

**Program and Financing (in millions of dollars)**

Identification code 086-0236-0-1-371	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	132,233	155,057	184,124
1010 Unobligated balance transfer to other accts [086-0183] .....	-4,173	-1,498	
1011 Unobligated balance transfer from other acct [086-4070] ....	5		
1070 Unobligated balance (total) .....	128,065	153,559	184,124
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (negative subsidy) .....	3,440	5,850	8,243
1800 Offsetting collections (interest on investments) .....	5,644	6,652	5,030
1800 Offsetting collections (downward reestimate) .....	18,331	18,063	
1801 Change in uncollected payments, Federal sources .....	-423		
1850 Spending auth from offsetting collections, mand (total) .....	26,992	30,565	13,273
1930 Total budgetary resources available .....	155,057	184,124	197,397
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	155,057	184,124	197,397

<b>Change in obligated balance:</b>				
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-712	-289	-289
3070	Change in uncollected pymts, Fed sources, unexpired .....	423		
3090	Uncollected pymts, Fed sources, end of year .....	-289	-289	-289
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-712	-289	-289
3200	Obligated balance, end of year .....	-289	-289	-289
<b>Budget authority and outlays, net:</b>				
Discretionary:				
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-3,440	-5,850	-8,243
Mandatory:				
4090	Budget authority, gross .....	26,992	30,565	13,273
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal Sources: Downward Reestimate .....	-18,331	-18,063	
4121	Interest on Federal securities .....	-5,644	-6,652	-5,030
4130	Offsets against gross budget authority and outlays (total) ....	-23,975	-24,715	-5,030
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	423		
4160	Budget authority, net (mandatory) .....	3,440	5,850	8,243
4170	Outlays, net (mandatory) .....	-23,975	-24,715	-5,030
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-27,415	-30,565	-13,273
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	133,105	155,941	177,869
5001	Total investments, EOY: Federal securities: Par value .....	155,941	177,869	202,880

The MMI Capital Reserve account is the eventual depository for budgetary resources collected by MMI Fund programs, including negative credit subsidy receipts from new loan guarantees, downward reestimates, and interest earnings on Treasury securities. This account has no authority to obligate funds, but transfers balances of budget authority, as necessary, to the MMI Program and Liquidating accounts.

**Balance Sheet** (in millions of dollars)

Identification code 086-0236-0-1-371	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101	Fund balances with Treasury .....	276 308
Investments in U.S. securities:		
1102	Treasury securities, net .....	132,776 155,937
1106	Receivables, net .....	12,358 17,463
1999	Total assets .....	145,410 173,708
<b>LIABILITIES:</b>		
Federal liabilities:		
2101	Accounts payable .....	
2105	Other .....	3,834 979
2999	Total liabilities .....	3,834 979
<b>NET POSITION:</b>		
3300	Cumulative results of operations .....	141,576 172,729
4999	Total liabilities and net position .....	145,410 173,708

**FHA-MUTUAL MORTGAGE AND COOPERATIVE HOUSING INSURANCE FUNDS LIQUIDATING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 086-4070-0-3-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0103	Acquisition of real properties .....	1	
0108	Loss mitigation activities .....	2	2
0191	Total capital investment .....	1	2
0202	Other Operation expenses .....	2	2
0900	Total new obligations, unexpired accounts (object class 25.2) .....	1	4

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	17	11 17
1010	Unobligated balance transfer to other accts [086-0236] .....	-5	
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	-7	
1021	Recoveries of prior year unpaid obligations .....	5	5 5
1070	Unobligated balance (total) .....	10	16 22
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	2	5 5
1930	Total budgetary resources available .....	12	21 27
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	11	17 23

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	144	146 130
3001	Adjustments to unpaid obligations brought forward, Oct 1 ....	7	
3010	New obligations, unexpired accounts .....	1	4 4
3020	Outlays (gross) .....	-1	-15 -15
3040	Recoveries of prior year unpaid obligations, unexpired .....	-5	-5 -5
3050	Unpaid obligations, end of year .....	146	130 114
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	151	146 130
3200	Obligated balance, end of year .....	146	130 114

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	2	5 5
Outlays, gross:			
4100	Outlays from new mandatory authority .....		2 2
4101	Outlays from mandatory balances .....	1	13 13
4110	Outlays, gross (total) .....	1	15 15
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources - Fees & Premiums .....	-2	-1 -1
4123	Non-Federal sources - Recoveries on Defaults .....		-4 -4
4130	Offsets against gross budget authority and outlays (total) ....	-2	-5 -5
4170	Outlays, net (mandatory) .....	-1	10 10
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	-1	10 10

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 086-4070-0-3-371	2024 actual	2025 est.	2026 est.
<b>Cumulative balance of guaranteed loans outstanding:</b>			
2210	Outstanding, start of year .....		
2251	Repayments and prepayments .....		
2262	Adjustments: Terminations for default that result in acquisition of property .....		
2290	Outstanding, end of year .....		
<b>Memorandum:</b>			
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....		
<b>Addendum:</b>			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year .....	17	15 14
2331	Disbursements for guaranteed loan claims .....		
2351	Repayments of loans receivable .....		
2361	Write-offs of loans receivable .....	-2	-1 -1
2390	Outstanding, end of year .....	15	14 13

**Balance Sheet** (in millions of dollars)

Identification code 086-4070-0-3-371	2023 actual	2024 actual
<b>ASSETS:</b>		
1101	Federal assets: Fund balances with Treasury .....	159 157
1206	Non-Federal assets: Receivables, net .....	
1701	Defaulted guaranteed loans, gross .....	17 15
1703	Allowance for estimated uncollectible loans and interest (-) .....	-1 -1
1704	Defaulted guaranteed loans and interest receivable, net .....	16 14
1705	Accounts receivable from foreclosed property .....	
1706	Foreclosed property .....	1
1799	Value of assets related to loan guarantees .....	17 14

FHA-MUTUAL MORTGAGE AND COOPERATIVE HOUSING INSURANCE FUNDS LIQUIDATING  
ACCOUNT—Continued

## Balance Sheet—Continued

Identification code 086-4070-0-3-371	2023 actual	2024 actual
Other Federal assets:		
1801 Cash and other monetary assets .....		
1901 Other assets .....		
1999 Total assets .....	176	171
LIABILITIES:		
Non-Federal liabilities:		
2201 Accounts payable .....	144	144
2204 Liabilities for loan guarantees .....		
2207 Unearned revenue and advances, and other .....	24	26
2999 Total liabilities .....	168	170
NET POSITION:		
3300 Cumulative results of operations .....	8	1
4999 Total liabilities and net position .....	176	171

## HOME OWNERSHIP PRESERVATION EQUITY FUND PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 086-0343-0-1-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0707 Reestimates of loan guarantee subsidy .....	1		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	7	7
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1		
1930 Total budgetary resources available .....	8	7	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	7	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1		
3020 Outlays (gross) .....	-1		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1		
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1		
4180 Budget authority, net (total) .....	1		
4190 Outlays, net (total) .....	1		

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

Identification code 086-0343-0-1-371	2024 actual	2025 est.	2026 est.
Guaranteed loan reestimates:			
235001 HOPE for Homeowners Loan Guarantees .....	1		

The HOPE for Homeowners program was created by the Housing and Economic Recovery Act of 2008 to help homeowners at risk of default and foreclosure refinance into affordable, sustainable loans. Under the program, eligible homeowners refinanced their current mortgage loans into a new mortgage insured by FHA. The program ended on September 30, 2011. This account reflects unobligated balances and annual credit reestimates.

## HOME OWNERSHIP PRESERVATION EQUITY FUND FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 086-4353-0-3-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Other Investment & Operating Expenses .....	1	1	1
Credit program obligations:			
0711 Default claim payments on principal .....		1	1
0791 Direct program activities, subtotal .....		1	1
0900 Total new obligations, unexpired accounts .....	1	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	2
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	4	3	2
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2	1	1
1825 Spending authority from offsetting collections applied to repay debt .....	-2		
1850 Spending auth from offsetting collections, mand (total) .....		1	1
1900 Budget authority (total) .....		1	1
1930 Total budgetary resources available .....	4	4	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	2	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	1	2
3010 New obligations, unexpired accounts .....	1	2	2
3020 Outlays (gross) .....	-1	-1	-1
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	1	2	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	1	2
3200 Obligated balance, end of year .....	1	2	3
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		1	1
Financing disbursements:			
4110 Outlays, gross (total) .....	1	1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources [Program Account] .....	-1		
4123 Premiums .....		-1	-1
4123 Recoveries on defaults .....	-1		
4130 Offsets against gross budget authority and outlays (total) ....	-2	-1	-1
4160 Budget authority, net (mandatory) .....	-2		
4170 Outlays, net (mandatory) .....	-1		
4180 Budget authority, net (total) .....	-2		
4190 Outlays, net (total) .....	-1		

## Status of Guaranteed Loans (in millions of dollars)

Identification code 086-4353-0-3-371	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2143 Uncommitted limitation carried forward .....			
2150 Total guaranteed loan commitments .....			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	34	28	22
2251 Repayments and prepayments .....	-3	-3	-3
Adjustments:			
2261 Terminations for default that result in loans receivable .....			
2262 Terminations for default that result in acquisition of property .....			
2263 Terminations for default that result in claim payments .....	-3	-3	-3
2290 Outstanding, end of year .....	28	22	16
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	28	22	16

Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	6	6	6
2331	Disbursements for guaranteed loan claims .....			
2390	Outstanding, end of year .....	6	6	6

**Balance Sheet** (in millions of dollars)

Identification code 086-4353-0-3-371		2023 actual	2024 actual
<b>ASSETS:</b>			
1101	Federal assets: Fund balances with Treasury .....	5	4
1206	Non-Federal assets: Receivables, net .....	2	1
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501	Defaulted guaranteed loans receivable, gross .....	6	6
1504	Foreclosed property .....		
1505	Allowance for subsidy cost (-) .....	-3	-3
1599	Net present value of assets related to defaulted guaranteed loans .....	3	3
1999	Total assets .....	10	8
<b>LIABILITIES:</b>			
Federal liabilities:			
2103	Debt .....	10	7
2105	Other .....		
2204	Non-Federal liabilities: Liabilities for loan guarantees .....		1
2999	Total liabilities .....	10	8
<b>NET POSITION:</b>			
3300	Cumulative results of operations .....		
4999	Total liabilities and net position .....	10	8

**EMERGENCY HOMEOWNERS' RELIEF FUND****Program and Financing** (in millions of dollars)

Identification code 086-0407-0-1-371		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0705	Reestimates of direct loan subsidy .....	1		
0900	Total new obligations, unexpired accounts (object class 41.0) .....	1		
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	1		
1930	Total budgetary resources available .....	1		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	1		
3020	Outlays (gross) .....	-1		
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1		
Outlays, gross:				
4100	Outlays from new mandatory authority .....	1		
4180	Budget authority, net (total) .....	1		
4190	Outlays, net (total) .....	1		

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

Identification code 086-0407-0-1-371		2024 actual	2025 est.	2026 est.
Direct loan reestimates:				
135001	Emergency Homeowners' Relief .....	1	-3	

The Emergency Homeowners Loan Program (EHLPL), which expired in 2011, provided emergency mortgage assistance to homeowners who were unemployed or underemployed due to economic or medical conditions. This account reflects annual credit reestimates.

**EMERGENCY HOMEOWNERS' RELIEF FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 086-4357-0-3-371		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0742	Downward reestimates paid to receipt accounts .....		3	
0743	Interest on downward reestimates .....		1	
0900	Total new obligations, unexpired accounts .....		4	
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1	1	3
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....		4	
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	2	2	2
1825	Spending authority from offsetting collections applied to repay debt .....	-2		
1850	Spending auth from offsetting collections, mand (total) .....		2	2
1900	Budget authority (total) .....		6	2
1930	Total budgetary resources available .....	1	7	5
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1	3	5
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1	5
3010	New obligations, unexpired accounts .....		4	
3050	Unpaid obligations, end of year .....	1	5	5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1	1	5
3200	Obligated balance, end of year .....	1	5	5
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....		6	2
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources [Program Account] .....	-1		
4123	Repayments of principal, net .....	-1	-2	-2
4130	Offsets against gross budget authority and outlays (total) ....	-2	-2	-2
4160	Budget authority, net (mandatory) .....	-2	4	
4170	Outlays, net (mandatory) .....	-2	-2	-2
4180	Budget authority, net (total) .....	-2	4	
4190	Outlays, net (total) .....	-2	-2	-2

**Status of Direct Loans** (in millions of dollars)

Identification code 086-4357-0-3-371		2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	52	51	50
1251	Repayments: Repayments and prepayments .....	-1	-1	-1
1290	Outstanding, end of year .....	51	50	49

**Balance Sheet** (in millions of dollars)

Identification code 086-4357-0-3-371		2023 actual	2024 actual
<b>ASSETS:</b>			
Federal assets:			
1101	Fund balances with Treasury .....		
Investments in U.S. securities:			
1106	Receivables, net .....	2	1
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	52	51
1405	Allowance for subsidy cost (-) .....	-52	-51
1499	Net present value of assets related to direct loans .....		
1999	Total assets .....	2	1
<b>LIABILITIES:</b>			
2103	Federal liabilities: Debt payable to Treasury .....	2	1

## EMERGENCY HOMEOWNERS' RELIEF FINANCING ACCOUNT—Continued

## Balance Sheet—Continued

Identification code 086-4357-0-3-371	2023 actual	2024 actual
4999 Total Liabilities and Net Position .....	2	1

## GENERAL AND SPECIAL RISK PROGRAM ACCOUNT

*New commitments to guarantee loans insured under the General and Special Risk Insurance Funds, as authorized by sections 238 and 519 of the National Housing Act (12 U.S.C. 1715z-3 and 1735c), shall not exceed \$35,000,000,000 in total loan principal, any part of which is to be guaranteed, to remain available until September 30, 2027: Provided, That during fiscal year 2026, gross obligations for the principal amount of direct loans, as authorized by sections 204(g), 207(l), 238, and 519(a) of the National Housing Act, shall not exceed \$1,000,000, which shall be for loans to nonprofit and governmental entities in connection with the sale of single family real properties owned by the Secretary and formerly insured under such Act.*

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

## Program and Financing (in millions of dollars)

Identification code 086-0200-0-1-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0705 Reestimates of direct loan subsidy .....	247	50	
0706 Interest on reestimates of direct loan subsidy .....		5	
0707 Reestimates of loan guarantee subsidy .....	223	232	
0708 Interest on reestimates of loan guarantee subsidy .....	76	107	
0900 Total new obligations, unexpired accounts .....	546	394	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	546	394	
1900 Budget authority (total) .....	546	394	
1930 Total budgetary resources available .....	548	396	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	546	394	
3020 Outlays (gross) .....	-546	-394	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	546	394	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	546	394	
4180 Budget authority, net (total) .....	546	394	
4190 Outlays, net (total) .....	546	394	

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

Identification code 086-0200-0-1-371	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115002 FFB Risk Sharing .....	351	398	517
115999 Total direct loan levels .....	351	398	517
Direct loan subsidy (in percent):			
132002 FFB Risk Sharing .....	-7.83	-7.39	-11.23
132999 Weighted average subsidy rate .....	-7.83	-7.39	-11.23
Direct loan subsidy budget authority:			
133002 FFB Risk Sharing .....	-27	-29	-58
133999 Total subsidy budget authority .....	-27	-29	-58
Direct loan subsidy outlays:			
134002 FFB Risk Sharing .....	-5	-28	-27
134999 Total subsidy outlays .....	-5	-28	-27
Direct loan reestimates:			
135002 FFB Risk Sharing .....	-438	-265	

135999 Total direct loan reestimates .....	-438	-265	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Apartment New Construction / Substantial Rehab .....	2,436	3,202	4,163
215003 Tax Credits .....	2,127	2,761	3,589
215005 Apartment Refinances .....	2,492	3,466	4,069
215008 Housing Finance Agency Risk Sharing .....	3	13	15
215010 Residential Care Facilities .....	92	14	14
215011 Residential Care Facility Refinances .....	3,951	4,490	4,490
215012 Hospitals .....	60	1,112	365
215013 Other Rental .....	69	75	86
215017 Title 1 Property Improvement .....	16	17	18
215018 Title 1 Manufactured Housing .....		4	8
215999 Total loan guarantee levels .....	11,246	15,154	16,817
Guaranteed loan subsidy (in percent):			
232001 Apartment New Construction / Substantial Rehab .....	-1.16	-1.34	-1.95
232003 Tax Credits .....	-1.76	-1.79	-2.04
232005 Apartment Refinances .....	-1.77	-1.80	-2.47
232008 Housing Finance Agency Risk Sharing .....	-1.14	-1.16	-.90
232010 Residential Care Facilities .....	-4.99	-3.69	-3.70
232011 Residential Care Facility Refinances .....	-1.12	-2.68	-3.42
232012 Hospitals .....	-5.22	-5.36	-5.27
232013 Other Rental .....	-2.99	-3.02	-6.91
232017 Title 1 Property Improvement .....	-2.51	-2.36	-2.46
232018 Title 1 Manufactured Housing .....		-6.70	-6.87
232999 Weighted average subsidy rate .....	-1.46	-2.23	-2.59
Guaranteed loan subsidy budget authority:			
233001 Apartment New Construction / Substantial Rehab .....	-28	-43	-81
233003 Tax Credits .....	-37	-49	-73
233005 Apartment Refinances .....	-44	-62	-101
233010 Residential Care Facilities .....	-5	-1	-1
233011 Residential Care Facility Refinances .....	-44	-120	-153
233012 Hospitals .....	-3	-60	-19
233013 Other Rental .....	-2	-2	-6
233018 Title 1 Manufactured Housing .....		-1	-1
233999 Total subsidy budget authority .....	-163	-338	-435
Guaranteed loan subsidy outlays:			
234001 Apartment New Construction / Substantial Rehab .....	-13	-55	-77
234003 Tax Credits .....	-133	-5	-64
234005 Apartment Refinances .....	-2	-53	-95
234010 Residential Care Facilities .....	-1	-1	-1
234011 Residential Care Facility Refinances .....	-35	-99	-147
234012 Hospitals .....	-3	-52	-24
234013 Other Rental .....	-3	-2	-6
234999 Total subsidy outlays .....	-190	-267	-414
Guaranteed loan reestimates:			
235001 Apartment New Construction / Substantial Rehab .....	-159	-113	
235003 Tax Credits .....	-28	-2	
235005 Apartment Refinances .....	-65	-208	
235008 Housing Finance Agency Risk Sharing .....	-4	2	
235010 Residential Care Facilities .....	8	-2	
235011 Residential Care Facility Refinances .....	-371	-125	
235012 Hospitals .....	-14	-7	
235013 Other Rental .....	-4	-14	
235017 Title 1 Property Improvement .....	-1	1	
235018 Title 1 Manufactured Housing .....	-1	1	
235023 GI/SRI Pre-2018 Reestimates .....	-393	-404	
235999 Total guaranteed loan reestimates .....	-1,032	-871	

The Federal Housing Administration's General Insurance and Special Risk Insurance (GI/SRI) programs provide mortgage insurance for a variety of purposes, including financing for the development and rehabilitation of multifamily housing, residential care facilities, hospitals, and for property improvement and manufactured home loans. The Budget requests a limitation of \$35 billion on loan guarantees for the GI/SRI Fund. GI/SRI's mortgage insurance programs are designed to operate without the need for subsidy appropriations, with fees set higher than anticipated losses. Therefore, the Budget does not request an appropriation of new credit subsidy funds.

## Object Classification (in millions of dollars)

Identification code 086-0200-0-1-371	2024 actual	2025 est.	2026 est.
Direct obligations:			
41.0 Grants, subsidies, and contributions .....	469	287	
41.0 Interest .....	76	107	
99.0 Direct obligations .....	545	394	
99.5 Adjustment for rounding .....	1		

99.9 Total new obligations, unexpired accounts ..... 546 394 .....

## FHA-GENERAL AND SPECIAL RISK GUARANTEED LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 086-4077-0-3-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Other capital investments and operating expenses .....	178	103	111
0014 Contract Costs .....	46	43	44
0091 Direct program activities, subtotal .....	224	146	155
Credit program obligations:			
0711 Default claim payments on principal .....	3,195	2,067	3,088
0713 Payment of interest to Treasury .....	913	1,000	891
0740 Negative subsidy obligations .....	163	338	435
0742 Downward reestimates paid to receipt accounts .....	997	861	.....
0743 Interest on downward reestimates .....	331	349	.....
0791 Direct program activities, subtotal .....	5,599	4,615	4,414
0900 Total new obligations, unexpired accounts .....	5,823	4,761	4,569
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7,275	6,023	6,241
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-36	.....	.....
1021 Recoveries of prior year unpaid obligations .....	77	109	93
1033 Recoveries of prior year paid obligations .....	2	1	2
1070 Unobligated balance (total) .....	7,318	6,133	6,336
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	2,018	2,336	2,177
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2,904	2,948	2,645
1825 Spending authority from offsetting collections applied to repay debt .....	-394	-415	-404
1850 Spending auth from offsetting collections, mand (total) .....	2,510	2,533	2,241
1900 Budget authority (total) .....	4,528	4,869	4,418
1930 Total budgetary resources available .....	11,846	11,002	10,754
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6,023	6,241	6,185
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	406	495	2,815
3001 Adjustments to unpaid obligations brought forward, Oct 1 .....	36	.....	.....
3010 New obligations, unexpired accounts .....	5,823	4,761	4,569
3020 Outlays (gross) .....	-5,693	-2,332	-2,332
3040 Recoveries of prior year unpaid obligations, unexpired .....	-77	-109	-93
3050 Unpaid obligations, end of year .....	495	2,815	4,959
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	442	495	2,815
3200 Obligated balance, end of year .....	495	2,815	4,959
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	4,528	4,869	4,418
Financing disbursements:			
4110 Outlays, gross (total) .....	5,693	2,332	2,332
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate from program account .....	-299	-339	.....
4122 Interest on uninvested funds .....	-328	-338	-333
4123 Fees and premiums .....	-716	-804	-799
4123 Recoveries on HUD-Held Notes .....	-1,305	-1,248	-1,277
4123 Title I recoveries .....	-3	-4	-3
4123 Single family property recoveries .....	-90	-94	-92
4123 Gross Proceeds from Mortgage Note Sales .....	-162	-118	-140
4123 Non-Federal Resources-other .....	-3	-4	-3
4130 Offsets against gross budget authority and outlays (total) ....	-2,906	-2,949	-2,647
Additional offsets against financing authority only (total):			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2	1	2
4160 Budget authority, net (mandatory) .....	1,624	1,921	1,773
4170 Outlays, net (mandatory) .....	2,787	-617	-315
4180 Budget authority, net (total) .....	1,624	1,921	1,773
4190 Outlays, net (total) .....	2,787	-617	-315

## Status of Guaranteed Loans (in millions of dollars)

Identification code 086-4077-0-3-371	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	35,000	35,000	35,000
2121 Limitation available from carry-forward .....	35,000	35,000	35,000
2142 Uncommitted loan guarantee limitation .....	-23,755	-19,846	-18,183
2143 Uncommitted limitation carried forward .....	-35,000	-35,000	-35,000
2150 Total guaranteed loan commitments .....	11,245	15,154	16,817
2199 Guaranteed amount of guaranteed loan commitments .....	11,245	15,154	16,817
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	167,488	150,921	150,848
2231 Disbursements of new guaranteed loans .....	19,389	15,154	16,817
2251 Repayments and prepayments .....	-30,725	-13,159	-11,298
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-3,169	-755	-548
2262 Terminations for default that result in acquisition of property .....	.....	.....	.....
2263 Terminations for default that result in claim payments .....	-2,062	-1,313	-1,687
2290 Outstanding, end of year .....	150,921	150,848	154,132
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	73,243	73,243	73,243
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	8,647	9,395	7,612
2331 Disbursements for guaranteed loan claims .....	3,169	755	548
2351 Repayments of loans receivable .....	-707	-703	-705
2361 Write-offs of loans receivable .....	-1,714	-1,835	-1,774
2390 Outstanding, end of year .....	9,395	7,612	5,681
<b>Balance Sheet (in millions of dollars)</b>			
Identification code 086-4077-0-3-371	2023 actual	2024 actual	
<b>ASSETS:</b>			
Federal assets:			
1101 Fund balances with Treasury .....	7,681	6,518	
Investments in U.S. securities:			
1106 Receivables, net .....	349	443	
Non-Federal assets:			
1201 Investments in non-Federal securities, net .....	.....	.....	
1206 Receivables, net .....	38	37	
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501 Defaulted guaranteed loans receivable, gross .....	8,647	9,395	
1502 Interest receivable .....	5,765	7,131	
1504 Foreclosed property .....	172	177	
1505 Allowance for subsidy cost (-) .....	-3,510	-3,688	
1599 Net value of assets related to defaulted guaranteed loan .....	11,074	13,015	
Other Federal assets:			
1801 Cash and other monetary assets .....	4	4	
1901 Other assets .....	.....	.....	
1999 Total assets .....	19,146	20,017	
<b>LIABILITIES:</b>			
Federal liabilities:			
2103 Debt .....	19,208	20,832	
2105 Other .....	1,468	1,534	
Non-Federal liabilities:			
2201 Accounts payable .....	95	158	
2204 Liabilities for loan guarantees .....	-1,763	-2,632	
2207 Other .....	138	123	
2999 Total liabilities .....	19,146	20,015	
<b>NET POSITION:</b>			
3300 Cumulative results of operations .....	.....	.....	
4999 Total liabilities and net position .....	19,146	20,015	

## FHA-GENERAL AND SPECIAL RISK DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 086-4105-0-3-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Other capital investments and operating expenses .....	4	1	1
Credit program obligations:			
0710 Direct loan obligations .....	351	398	517
0713 Payment of interest to Treasury .....	20	25	20
0715 Payment of Interest to FFB .....	83	82	83
0716 Payment of interest differential .....	.....	1	1
0717 Direct Loans - SF Property Disposition .....	.....	1	1
0740 Negative subsidy obligations .....	27	29	58
0742 Downward reestimates paid to receipt accounts .....	115	158	.....
0743 Interest on downward reestimates .....	570	163	.....
0791 Direct program activities, subtotal .....	1,166	857	680
0900 Total new obligations, unexpired accounts .....	1,170	858	681
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	301	167	761
1021 Recoveries of prior year unpaid obligations .....	55	46	51
1024 Unobligated balance of borrowing authority withdrawn .....	-46	.....	.....
1070 Unobligated balance (total) .....	310	213	812
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority - Treasury .....	332	145	239
1400 Borrowing authority - FFB .....	352	1,100	826
1440 Borrowing authority, mandatory (total) .....	684	1,245	1,065
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	381	194	157
1825 Spending authority from offsetting collections applied to repay debt .....	-38	-33	-33
1850 Spending auth from offsetting collections, mand (total) .....	343	161	124
1900 Budget authority (total) .....	1,027	1,406	1,189
1930 Total budgetary resources available .....	1,337	1,619	2,001
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	167	761	1,320
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,953	2,214	2,310
3010 New obligations, unexpired accounts .....	1,170	858	681
3020 Outlays (gross) .....	-854	-716	-716
3040 Recoveries of prior year unpaid obligations, unexpired .....	-55	-46	-51
3050 Unpaid obligations, end of year .....	2,214	2,310	2,224
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,953	2,214	2,310
3200 Obligated balance, end of year .....	2,214	2,310	2,224
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,027	1,406	1,189
Financing disbursements:			
4110 Outlays, gross (total) .....	854	716	716
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate from program account .....	-247	-55	.....
4122 Interest on uninvested funds .....	-10	-1	-1
4123 Repayment of Principal .....	-38	-32	-32
4123 DL Interest Payments .....	-82	-102	-120
4123 Loan Guarantee Fees .....	-4	-4	-4
4130 Offsets against gross budget authority and outlays (total) ....	-381	-194	-157
4160 Budget authority, net (mandatory) .....	646	1,212	1,032
4170 Outlays, net (mandatory) .....	473	522	559
4180 Budget authority, net (total) .....	646	1,212	1,032
4190 Outlays, net (total) .....	473	522	559

## Status of Direct Loans (in millions of dollars)

Identification code 086-4105-0-3-371	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	351	398	517
1150 Total direct loan obligations .....	351	398	517

## Cumulative balance of direct loans outstanding:

1210 Outstanding, start of year .....	2,847	2,823	2,814
1231 Disbursements: Direct loan disbursements .....	14	28	27
1251 Repayments: Repayments and prepayments .....	-38	-37	-38
1290 Outstanding, end of year .....	2,823	2,814	2,803

## Balance Sheet (in millions of dollars)

Identification code 086-4105-0-3-371	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	333	353
Investments in U.S. securities:		
1106 Receivables, net .....	55	124
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	2,847	2,823
1402 Interest receivable .....	6	7
1405 Allowance for subsidy cost (-) .....	443	435
1499 Net present value of assets related to direct loans .....	3,296	3,265
1999 Total assets .....	3,684	3,742
<b>LIABILITIES:</b>		
Federal liabilities:		
2102 Interest payable .....	7	7
2103 Debt .....	3,100	3,546
2105 Other .....	577	189
Non-Federal liabilities:		
2204 Liabilities for loan guarantees .....	.....	.....
2207 Other .....	.....	.....
2999 Total liabilities .....	3,684	3,742
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	3,684	3,742

## FHA-GENERAL AND SPECIAL RISK INSURANCE FUNDS LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 086-4072-0-3-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0110 Capitalized Expenses .....	.....	3	3
0111 HUD Held Notes Escrow Activity .....	13	15	15
0113 Other .....	.....	4	4
0900 Total new obligations, unexpired accounts .....	13	22	22
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	101	55	75
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-11	.....	.....
1021 Recoveries of prior year unpaid obligations .....	.....	5	2
1022 Capital transfer of unobligated balances to general fund .....	-90	-55	-75
1070 Unobligated balance (total) .....	.....	5	2
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	2	25	25
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	66	67	70
1900 Budget authority (total) .....	68	92	95
1930 Total budgetary resources available .....	68	97	97
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	55	75	75
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	54	61	10
3001 Adjustments to unpaid obligations brought forward, Oct 1 ....	11	.....	.....
3010 New obligations, unexpired accounts .....	13	22	22
3020 Outlays (gross) .....	-17	-68	-22
3040 Recoveries of prior year unpaid obligations, unexpired .....	.....	-5	-2
3050 Unpaid obligations, end of year .....	61	10	8
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	64	60	9



3200	Obligated balance, end of year .....	60	9	7
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	68	92	95
Outlays, gross:				
4100	Outlays from new mandatory authority .....	12	12	12
4101	Outlays from mandatory balances .....	5	56	10
4110	Outlays, gross (total) .....	17	68	22
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources - Other .....	-66	-67	-70
4180	Budget authority, net (total) .....	2	25	25
4190	Outlays, net (total) .....	-49	1	-48

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 086-4072-0-3-371		2024 actual	2025 est.	2026 est.
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	76	58	27
2251	Repayments and prepayments .....	-18	-31	-19
Adjustments:				
2261	Terminations for default that result in loans receivable .....			
2262	Terminations for default that result in acquisition of property .....			
2290	Outstanding, end of year .....	58	27	8
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....			
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	1,027	979	978
2331	Disbursements for guaranteed loan claims .....			
2351	Repayments of loans receivable .....	-48	-1	-1
2390	Outstanding, end of year .....	979	978	977

**Balance Sheet** (in millions of dollars)

Identification code 086-4072-0-3-371		2023 actual	2024 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury .....	154	116
Investments in U.S. securities:			
1102	Treasury securities, par .....		
1206	Non-Federal assets: Receivables, net .....	1	2
1701	Defaulted guaranteed loans, gross .....	1,027	979
1702	Interest receivable .....	252	259
1703	Allowance for estimated uncollectible loans and interest (-) .....	-524	-498
1704	Defaulted guaranteed loans and interest receivable, net .....	755	740
1705	Accounts receivable from foreclosed property .....		2
1706	Foreclosed property .....	-1	-1
1799	Value of assets related to loan guarantees .....	754	741
1901	Other Federal assets: Other assets .....		
1999	Total assets .....	909	859
LIABILITIES:			
Non-Federal liabilities:			
2201	Accounts payable .....	10	9
2204	Liabilities for loan guarantees .....		
2207	Other .....	9	8
2999	Total liabilities .....	19	17
NET POSITION:			
3100	Unexpended appropriations .....	353	367
3300	Cumulative results of operations .....	537	475
3999	Total net position .....	890	842
4999	Total liabilities and net position .....	909	859

**Object Classification** (in millions of dollars)

Identification code 086-4072-0-3-371	2024 actual	2025 est.	2026 est.
Direct obligations:			
32.0	Land and structures .....	3	3
33.0	Investments and loans .....	13	19

99.9	Total new obligations, unexpired accounts .....	13	22	22
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**FHA-LOAN GUARANTEE RECOVERY FUND FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 086-4106-0-3-371		2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	9	10	10
Financing authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	1		
1930	Total budgetary resources available .....	10	10	10
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	10	10	10
<hr/>				
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1		
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4122	Interest on uninvested funds .....	-1		
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-1		

Section 4 of the Church Arson Prevention Act of 1996 (Public Law 104-155), entitled "Loan Guarantee Recovery Fund," authorizes the Secretary of Housing and Urban Development to guarantee loans made by financial institutions to assist certain non-profit organizations that were damaged as a result of acts of arson or terrorism.

**Balance Sheet** (in millions of dollars)

Identification code 086-4106-0-3-371		2023 actual	2024 actual
ASSETS:			
1101	Federal assets: Fund balances with Treasury .....	9	10
1999	Total assets .....	9	10
LIABILITIES:			
Non-Federal liabilities:			
2204	Liabilities for loan guarantees .....	9	10
2207	Other .....		
2999	Total liabilities .....	9	10
4999	Total liabilities and net position .....	9	10

**HOUSING FOR THE ELDERLY OR HANDICAPPED FUND LIQUIDATING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 086-4115-0-3-371		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0102	Loan Management, Liquidations and Property Dispositions .....	1	4	4
0900	Total new obligations, unexpired accounts (object class 32.0) .....	1	4	4
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	99	71	.....
1021	Recoveries of prior year unpaid obligations .....	1	.....	.....
1022	Capital transfer of unobligated balances to general fund .....	-99	-71	.....
1070	Unobligated balance (total) .....	1	.....	.....
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	71	90	69
1820	Capital transfer of spending authority from offsetting collections to general fund .....	.....	-86	-65
1850	Spending auth from offsetting collections, mand (total) .....	71	4	4
1930	Total budgetary resources available .....	72	4	4
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	71	.....	.....

HOUSING FOR THE ELDERLY OR HANDICAPPED FUND LIQUIDATING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 086-4115-0-3-371	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	3	2
3010 New obligations, unexpired accounts .....	1	4	4
3020 Outlays (gross) .....	-1	-5	-5
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	3	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	3	2
3200 Obligated balance, end of year .....	3	2	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	71	4	4
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	4	4
4101 Outlays from mandatory balances .....	1	1	1
4110 Outlays, gross (total) .....	1	5	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-71	-90	-69
4180 Budget authority, net (total) .....	.....	-86	-65
4190 Outlays, net (total) .....	-70	-85	-64

## Status of Direct Loans (in millions of dollars)

Identification code 086-4115-0-3-371	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	294	244	180
1251 Repayments: Repayments and prepayments .....	-50	-64	-64
1290 Outstanding, end of year .....	244	180	116

## Balance Sheet (in millions of dollars)

Identification code 086-4115-0-3-371	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	103	74
Investments in U.S. securities:		
1106 Receivables, net .....	.....	.....
1206 Non-Federal assets: Interest Receivable: Public .....	.....	.....
1601 Direct loans, gross .....	294	244
1602 Interest receivable .....	9	9
1603 Allowance for estimated uncollectible loans and interest (-) .....	-6	-6
1604 Direct loans and interest receivable, net .....	297	247
1606 Foreclosed property .....	.....	1
1699 Value of assets related to direct loans .....	297	248
1999 Total assets .....	400	322
<b>LIABILITIES:</b>		
Non-Federal liabilities:		
2201 Accounts payable .....	2	2
2207 Other .....	.....	.....
2999 Total liabilities .....	2	2
<b>NET POSITION:</b>		
3100 Unexpended Appropriations .....	3	3
3300 Revolving Fund: Cumulative results of operations .....	395	317
3999 Total net position .....	398	320
4999 Total liabilities and net position .....	400	322

## PAYMENT TO MANUFACTURED HOUSING FEES TRUST FUND

For necessary expenses as authorized by the National Manufactured Housing Construction and Safety Standards Act of 1974 (42 U.S.C. 5401 et seq.), up to \$14,000,000, to remain available until expended, of which \$14,000,000 shall be derived from the Manufactured Housing Fees Trust Fund (established under section 620(e) of such Act (42 U.S.C. 5419(e)): Provided, That not to exceed the total amount appropriated under this heading shall be available from the general fund of the

Treasury to the extent necessary to incur obligations and make expenditures pending the receipt of collections to the Fund pursuant to section 620 of such Act: Provided further, That the amount made available under this heading from the general fund shall be reduced as such collections are received during fiscal year 2026 so as to result in a final fiscal year 2026 appropriation from the general fund estimated at zero, and fees pursuant to such section 620 shall be modified as necessary to ensure such a final fiscal year 2026 appropriation: Provided further, That for the dispute resolution and installation programs, the Secretary may assess and collect fees from any program participant: Provided further, That such collections shall be deposited into the Trust Fund, and the Secretary, as provided herein, may use such collections, as well as fees collected under section 620 of such Act, for necessary expenses of such Act: Provided further, That, notwithstanding the requirements of section 620 of such Act, the Secretary may carry out responsibilities of the Secretary under such Act through the use of approved service providers that are paid directly by the recipients of their services.

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

## Trust Funds

## MANUFACTURED HOUSING FEES TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 086-8119-0-7-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	22	24	24
Receipts:			
Current law:			
1120 Mobile Home Inspection and Monitoring Fees, Manufactured Housing Fee Trust Fund .....	16	14	14
2000 Total: Balances and receipts .....	38	38	38
Appropriations:			
Current law:			
2101 Manufactured Housing Fees Trust Fund .....	-14	-14	-14
5099 Balance, end of year .....	24	24	24

## Program and Financing (in millions of dollars)

Identification code 086-8119-0-7-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Manufactured Housing Program Costs .....	9	14	14
0900 Total new obligations, unexpired accounts (object class 25.1) .....	9	14	14
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13	20	20
1021 Recoveries of prior year unpaid obligations .....	2	.....	.....
1070 Unobligated balance (total) .....	15	20	20
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	14	14	14
1930 Total budgetary resources available .....	29	34	34
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	20	20	20
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	12	12
3010 New obligations, unexpired accounts .....	9	14	14
3020 Outlays (gross) .....	-9	-14	-17
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	12	12	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	12	12
3200 Obligated balance, end of year .....	12	12	9

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	14	14	14
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	2	2
4011 Outlays from discretionary balances .....	9	12	15
4020 Outlays, gross (total) .....	9	14	17
4180 Budget authority, net (total) .....	14	14	14

4190	Outlays, net (total) .....	9	14	17
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The National Manufactured Housing Construction and Safety Standards Act of 1974, as amended, authorizes the development and enforcement of appropriate standards for the construction, design, installation, and performance of manufactured homes to assure their quality, durability, affordability, and safety. All manufactured homes produced since the standards took effect in 1976 must comply with Federal construction and safety standards. Fees are charged to the manufacturers for each transportable section produced to offset the expenses incurred by the Department in carrying out the responsibilities under the authorizing legislation. The Budget proposes to fully fund the \$14 million cost of authorized activities with these fees.

## GOVERNMENT NATIONAL MORTGAGE ASSOCIATION

The Government National Mortgage Association (GNMA) was established by Federal charter in 1968. It is a wholly-owned Government corporation within HUD. It was established to support Federal housing initiatives by providing liquidity and attracting capital to the Nation's mortgage markets. Its primary function is to guarantee the timely payment of principal and interest on mortgage-backed securities (MBS) that are backed by loans insured or guaranteed by HUD, the Department of Veterans Affairs and the Department of Agriculture.

### Federal Funds

#### GUARANTEES OF MORTGAGE-BACKED SECURITIES CAPITAL RESERVE ACCOUNT

##### Program and Financing (in millions of dollars)

Identification code 086-0238-0-1-371	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22,546	24,554	27,519
1010 Unobligated balance transfer to other accts [086-0186] .....	-1,231	-500	-600
1010 Unobligated balance transfer to other accts [086-4240] .....	.....	-1,000	-1,000
1011 Unobligated balance transfer from other acct [086-4240] ....	500	500	500
1011 Unobligated balance transfer from other acct [086-4238] ....	8	6	6
1070 Unobligated balance (total) .....	21,823	23,560	26,425
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (negative subsidy) .....	1,342	1,515	1,401
1800 Offsetting collections (interest on investments) .....	1,242	1,089	1,113
1800 Offsetting collections (interest on loans) .....	150	150	150
1800 Offsetting collections (downward reestimate) .....	.....	1,205	.....
1801 Change in uncollected payments, Federal sources .....	-3	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	2,731	3,959	2,664
1930 Total budgetary resources available .....	24,554	27,519	29,089
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	24,554	27,519	29,089
<b>Change in obligated balance:</b>			
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	.....	.....
3070 Change in uncollected pymts, Fed sources, unexpired .....	3	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-3	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1,342	-1,515	-1,401
4040 Offsets against gross budget authority and outlays (total) ....	-1,342	-1,515	-1,401
Mandatory:			
4090 Budget authority, gross .....	2,731	3,959	2,664
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-150	-1,355	-150
4121 Interest on Federal securities .....	-1,242	-1,089	-1,113
4130 Offsets against gross budget authority and outlays (total) ....	-1,392	-2,444	-1,263
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	3	.....	.....

4160	Budget authority, net (mandatory) .....	1,342	1,515	1,401
4170	Outlays, net (mandatory) .....	-1,392	-2,444	-1,263
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	-2,734	-3,959	-2,664

##### Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value .....	21,030	23,062	22,391
5001	Total investments, EOY: Federal securities: Par value .....	23,062	22,391	25,094

The GNMA Capital Reserve account is the eventual depository for budgetary resources collected by GNMA, including negative subsidy receipts from new security guarantees, downward reestimates, interest earnings on Treasury securities, and loan repayments from the Financing account. This account has no authority to obligate funds but transfers balances of budget authority, as necessary, to other GNMA accounts, including the Program and Financing accounts.

#### GUARANTEES OF MORTGAGE-BACKED SECURITIES LOAN GUARANTEE PROGRAM ACCOUNT

*New commitments to issue guarantees to carry out the purposes of section 306 of the National Housing Act, as amended (12 U.S.C. 1721(g)), shall not exceed \$550,000,000,000, to remain available until September 30, 2027: Provided, That \$56,000,000, to remain available until September 30, 2027, to be derived from fees credited as offsetting collections to this account, including balances of fees collected and credited in prior fiscal years, shall be for necessary salaries and expenses of the Government National Mortgage Association: Provided further, That receipts from Commitment and Multiclass fees collected pursuant to title III of the National Housing Act (12 U.S.C. 1716 et seq.) shall be credited as offsetting collections to this account.*

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

##### Program and Financing (in millions of dollars)

Identification code 086-0186-0-1-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0707 Reestimates of loan guarantee subsidy .....	712	.....	.....
0708 Interest on reestimates of loan guarantee subsidy .....	19	.....	.....
0709 Administrative expenses .....	47	62	53
0799 Total direct obligations .....	778	62	53
0801 Servicing Expenses .....	386	395	100
0802 Contract Expenses .....	328	440	560
0803 Other Administrative Expenses .....	4	1	4
0899 Total reimbursable obligations .....	718	836	664
0900 Total new obligations, unexpired accounts .....	1,496	898	717
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	577	425	84
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	5	11	.....
1011 Unobligated balance transfer from other acct [086-0238] ....	1,231	500	600
1021 Recoveries of prior year unpaid obligations .....	56	.....	.....
1070 Unobligated balance (total) .....	1,864	925	684
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	157	178	197
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations) .....	-100	-121	-141
1750 Spending auth from offsetting collections, disc (total) .....	57	57	56
1900 Budget authority (total) .....	57	57	56
1930 Total budgetary resources available .....	1,921	982	740
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	425	84	23
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	676	882	1,097
3010 New obligations, unexpired accounts .....	1,496	898	717
3020 Outlays (gross) .....	-1,234	-683	-689
3040 Recoveries of prior year unpaid obligations, unexpired .....	-56	.....	.....
3050 Unpaid obligations, end of year .....	882	1,097	1,125

GUARANTEES OF MORTGAGE-BACKED SECURITIES LOAN GUARANTEE PROGRAM  
ACCOUNT—Continued

## Program and Financing—Continued

Identification code 086–0186–0–1–371	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	676	882	1,097
3200 Obligated balance, end of year .....	882	1,097	1,125
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	57	57	56
Outlays, gross:			
4010 Outlays from new discretionary authority .....	44	52	50
4011 Outlays from discretionary balances .....	9	10	6
4020 Outlays, gross (total) .....	53	62	56
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-157	-178	-197
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1,181	621	633
4180 Budget authority, net (total) .....	-100	-121	-141
4190 Outlays, net (total) .....	1,077	505	492
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	1,510	1,610	1,731
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1,610	1,731	1,872

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

Identification code 086–0186–0–1–371	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Guarantees of Mortgage-backed Securities .....	419,365	522,274	560,468
215999 Total loan guarantee levels .....	419,365	522,274	560,468
Guaranteed loan subsidy (in percent):			
232001 Guarantees of Mortgage-backed Securities .....	-32	-29	-25
232999 Weighted average subsidy rate .....	-32	-29	-25
Guaranteed loan subsidy budget authority:			
233001 Guarantees of Mortgage-backed Securities .....	-1,342	-1,515	-1,401
233999 Total subsidy budget authority .....	-1,342	-1,515	-1,401
Guaranteed loan subsidy outlays:			
234001 Guarantees of Mortgage-backed Securities .....	-1,342	-1,515	-1,401
234999 Total subsidy outlays .....	-1,342	-1,515	-1,401
Guaranteed loan reestimates:			
235001 Guarantees of Mortgage-backed Securities .....	731	-1,206	.....
235999 Total guaranteed loan reestimates .....	731	-1,206	.....
Administrative expense data:			
3510 Budget authority .....	57	57	56
3590 Outlays from new authority .....	44	52	50

The Budget requests commitment authority for GNMA to guarantee \$550 billion in new MBS and provides \$56 million in spending authority from offsetting collections (Commitment and Multiclass Fees) for the salaries and expenses of GNMA.

## Object Classification (in millions of dollars)

Identification code 086–0186–0–1–371	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	35	41	37
11.3 Other than full-time permanent .....	.....	1	.....
11.9 Total personnel compensation .....	35	42	37
12.1 Civilian personnel benefits .....	12	18	16
25.3 Other goods and services from Federal sources .....	.....	2	.....
41.0 Grants, subsidies, and contributions .....	712	.....	.....
43.0 Interest and dividends .....	19	.....	.....
99.0 Direct obligations .....	778	62	53
99.0 Reimbursable obligations .....	718	836	664
99.9 Total new obligations, unexpired accounts .....	1,496	898	717

## Employment Summary

Identification code 086–0186–0–1–371	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	210	263	229
2001 Reimbursable civilian full-time equivalent employment .....	11	4	.....

## GUARANTEES OF MORTGAGE-BACKED SECURITIES FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 086–4240–0–3–371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Advances and other .....	4,300	3,961	3,963
0004 Preservation of collateral .....	404	300	300
0005 Payment of Interest on Borrowings .....	150	150	150
0091 Subtotal—Advances and Operating Expenses .....	4,854	4,411	4,413
Credit program obligations:			
0740 Negative subsidy obligations .....	1,342	1,515	1,401
0742 Downward reestimates paid to receipt accounts .....	.....	1,171	.....
0743 Interest on downward reestimates .....	.....	34	.....
0791 Direct program activities, subtotal .....	1,342	2,720	1,401
0900 Total new obligations, unexpired accounts .....	6,196	7,131	5,814
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,855	2,429	1,371
1010 Unobligated balance transfer to other accts [086–0238] .....	-500	-500	-500
1011 Unobligated balance transfer from other acct [086–0238] .....	.....	1,000	1,000
1070 Unobligated balance (total) .....	2,355	2,929	1,871
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	6,270	5,573	5,249
1930 Total budgetary resources available .....	8,625	8,502	7,120
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,429	1,371	1,306
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,707	1,995	2,304
3010 New obligations, unexpired accounts .....	6,196	7,131	5,814
3020 Outlays (gross) .....	-5,908	-6,822	-6,069
3050 Unpaid obligations, end of year .....	1,995	2,304	2,049
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,707	1,995	2,304
3200 Obligated balance, end of year .....	1,995	2,304	2,049
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	6,270	5,573	5,249
Financing disbursements:			
4110 Outlays, gross (total) .....	5,908	6,822	6,069
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-731	.....	.....
4123 Guarantee Fees .....	-1,630	-1,534	-1,337
4123 Repayment of advances .....	-2,157	-2,229	-2,159
4123 Non-Federal sources .....	-1,752	-1,810	-1,753
4130 Offsets against gross budget authority and outlays (total) .....	-6,270	-5,573	-5,249
4170 Outlays, net (mandatory) .....	-362	1,249	820
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-362	1,249	820

## Status of Guaranteed Loans (in millions of dollars)

Identification code 086–4240–0–3–371	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	550,000	550,000	550,000
2121 Limitation available from carry-forward .....	900,000	550,000	550,000
2142 Uncommitted loan guarantee limitation .....	-480,635	-27,726	.....
2143 Uncommitted limitation carried forward .....	-550,000	-550,000	-539,532
2150 Total guaranteed loan commitments .....	419,365	522,274	560,468
2199 Guaranteed amount of guaranteed loan commitments .....	419,365	522,274	560,468

Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year .....	2,472,843	2,642,595
2231	Disbursements of new guaranteed loans .....	419,365	522,274
2251	Repayments and prepayments .....	-249,613	-310,866
			-333,600
2290	Outstanding, end of year .....	2,642,595	2,854,003
			3,080,871
Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	2,642,595	2,854,003
			3,080,871
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year .....	21,021	40,448
2310	Outstanding, start of year .....	21,021	40,448
2331	Disbursements for guaranteed loan claims .....	691	559
2351	Repayments of loans receivable .....	-4,105	-3,847
2361	Write-offs of loans receivable .....	-15	
2364	Other adjustments, net .....	1,835	-383
2364	Other adjustments, net .....		-149
2390	Outstanding, end of year .....	40,448	36,777
			33,498

**Balance Sheet** (in millions of dollars)

Identification code 086-4240-0-3-371		2023 actual	2024 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury .....	4,563	4,424
Investments in U.S. securities:			
1106	Receivables, net .....		
Non-Federal assets:			
1206	Receivables, net .....	177	180
1207	Advances and prepayments .....	415	461
1401	Net value of assets related to post-1991 direct loans receivable:		
	Direct loans receivable, gross .....		
	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	Defaulted guaranteed loans receivable, gross .....	20,922	19,328
1504	Foreclosed property .....	99	99
1505	Allowance for subsidy cost (-) .....		
1599	Net present value of assets related to defaulted guaranteed loans .....	21,021	19,427
1801	Other Federal assets: Cash and other monetary assets .....	177	144
1999	Total assets .....	26,353	24,636
LIABILITIES:			
Non-Federal liabilities:			
2201	Accounts payable .....	15	5
2207	Other .....	20,441	17,797
2999	Total liabilities .....	20,456	17,802
NET POSITION:			
3100	Unexpended appropriations .....		
3300	Cumulative results of operations .....	5,897	6,834
3999	Total net position .....	5,897	6,834
4999	Total liabilities and net position .....	26,353	24,636

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	100	100
			100
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	24	24
3010	New obligations, unexpired accounts .....		1
3020	Outlays (gross) .....		-1
			-1
3050	Unpaid obligations, end of year .....	24	24
			24
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	24	24
3200	Obligated balance, end of year .....	24	24
			24

**Budget authority and outlays, net:**

Mandatory:			
4090	Budget authority, gross .....	7	7
			7
Outlays, gross:			
4100	Outlays from new mandatory authority .....		1
			1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121	Interest on Federal securities .....	-7	-7
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	-7	-6
			-6

**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	125	123
5001	Total investments, EOY: Federal securities: Par value .....	123	124
			124

**Balance Sheet** (in millions of dollars)

Identification code 086-4238-0-3-371		2023 actual	2024 actual
ASSETS:			
Federal assets:			
Investments in U.S. securities:			
1102	Treasury securities, par .....	125	123
1106	Receivables, net .....		
1601	Direct loans, gross .....		
1603	Allowance for estimated uncollectible loans and interest (-) .....		
1699	Value of assets related to direct loans .....		
1901	Other Federal assets: Other assets .....		
1999	Total assets .....	125	123
LIABILITIES:			
Non-Federal liabilities:			
2201	Accounts payable .....	24	24
2207	Other .....		
2999	Total liabilities .....	24	24
NET POSITION:			
3100	Unexpended appropriations .....		
3300	Cumulative results of operations .....	101	99
3999	Total net position .....	101	99
4999	Total liabilities and net position .....	125	123

**POLICY DEVELOPMENT AND RESEARCH***Federal Funds***RESEARCH AND TECHNOLOGY**

*For contracts, grants, and necessary expenses of programs of research and studies relating to housing and urban problems, not otherwise provided for, as authorized by title V of the Housing and Urban Development Act of 1970 (12 U.S.C. 1701z-1 et seq.), including carrying out the functions of the Secretary of Housing and Urban Development under section 1(a)(1)(i) of Reorganization Plan No. 2 of 1968, and for program implementation support, \$95,000,000, to remain available until September 30, 2027: Provided, That with respect to amounts made available under this heading, notwithstanding section 203 of this title, the Secretary may enter into cooperative agreements with philanthropic entities, other Federal agencies, State or local governments and their agencies, Indian Tribes, tribally designated housing entities, or colleges or universities for research projects: Provided further, That with respect to the preceding proviso, such partners to the cooperative agreements shall contribute at least a 50 percent match toward the cost of the project: Provided further, That for non-competitive agreements entered into in accordance with the preceding two provisos, the Secretary shall comply with section 2(b) of the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109-282; 31 U.S.C. 6101 note) in lieu of compliance with section 102(a)(4)(C) of the Department*

**GUARANTEES OF MORTGAGE-BACKED SECURITIES LIQUIDATING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 086-4238-0-3-371		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0002	Operating expenses .....			
0002	Operating expenses .....		1	1
0900	Total new obligations, unexpired accounts (object class 25.2) .....		1	1
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	101	100	100
1010	Unobligated balance transfer to other accts [086-0238] .....	-8	-6	-6
1070	Unobligated balance (total) .....	93	94	94
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	7	7	7
1930	Total budgetary resources available .....	100	101	101

## RESEARCH AND TECHNOLOGY—Continued

of Housing and Urban Development Reform Act of 1989 (42 U.S.C. 3545(a)(4)(C)) with respect to documentation of award decisions.

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

## Program and Financing (in millions of dollars)

Identification code 086-0108-0-1-451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0011 Research and Technology Activities .....	98	123	92
0799 Total direct obligations .....	98	123	92
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	50	92	110
1021 Recoveries of prior year unpaid obligations .....	1	2	.....
1070 Unobligated balance (total) .....	51	94	110
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	139	139	95
1900 Budget authority (total) .....	139	139	95
1930 Total budgetary resources available .....	190	233	205
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	92	110	113
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	253	214	177
3010 New obligations, unexpired accounts .....	98	123	92
3020 Outlays (gross) .....	-135	-158	-157
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-2	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	214	177	112
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	253	214	177
3200 Obligated balance, end of year .....	214	177	112
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	139	139	95
Outlays, gross:			
4010 Outlays from new discretionary authority .....	45	56	38
4011 Outlays from discretionary balances .....	90	102	119
4020 Outlays, gross (total) .....	135	158	157
4180 Budget authority, net (total) .....	139	139	95
4190 Outlays, net (total) .....	135	158	157

The Housing and Urban Development Act of 1970 directs the Secretary to undertake research, studies, testing, and demonstrations related to the Department of Housing and Urban Development's (HUD) mission. These functions are carried out by HUD's Office of Policy Development and Research (PD&R) through in-house analysis by staff; contracts with industry, nonprofit research organizations, and educational institutions; and cooperative agreements with educational, governmental, and philanthropic entities. HUD's Research and Technology (R&T) account supports HUD's enterprise-wide commitment to integrate evidence and cross-disciplinary intelligence throughout program policy, management, and operations.

The Budget requests \$95 million for HUD's R&T account. Activities include: core research support, surveys, data infrastructure, and knowledge management (e.g., research dissemination); research, evaluations, and demonstrations; and support for states' efforts to design and implement rental assistance programs.

## Object Classification (in millions of dollars)

Identification code 086-0108-0-1-451	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	35	30	25
41.0 Grants, subsidies, and contributions .....	63	93	67
99.0 Direct obligations .....	98	123	92

99.9	Total new obligations, unexpired accounts .....	98	123	92
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## FAIR HOUSING AND EQUAL OPPORTUNITY

## Federal Funds

## FAIR HOUSING ACTIVITIES

For contracts, grants, and other assistance, not otherwise provided for, as authorized by title VIII of the Civil Rights Act of 1968 (42 U.S.C. 3601 et seq.), \$26,000,000, to remain available until September 30, 2027: Provided, That none of the funds made available under this heading may be used to lobby the executive or legislative branches of the Federal Government in connection with a specific contract, grant, or loan.

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

## Program and Financing (in millions of dollars)

Identification code 086-0144-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Fair Housing Activities .....	66	85	85
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	42	61	62
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	42	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	86	86	26
1900 Budget authority (total) .....	86	86	26
1930 Total budgetary resources available .....	128	147	88
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	61	62	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	109	103	98
3010 New obligations, unexpired accounts .....	66	85	85
3020 Outlays (gross) .....	-71	-90	-97
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	103	98	86
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	109	103	98
3200 Obligated balance, end of year .....	103	98	86
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	86	86	26
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4	4	1
4011 Outlays from discretionary balances .....	64	85	96
4020 Outlays, gross (total) .....	68	89	97
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	3	1	.....
4180 Budget authority, net (total) .....	86	86	26
4190 Outlays, net (total) .....	71	90	97

The Budget requests \$26 million to support efforts to end housing discrimination through the Fair Housing Assistance Program (FHAP). FHAP provides funding to State and local agencies to ensure prompt and effective processing of complaints under State and local fair housing laws that are substantially equivalent to the Federal Fair Housing Act.

The Budget does not include funding for the National Fair Housing Training Academy (NFHTA), and the Limited English Proficiency Initiative (LEPI). FHAP provided grants to fair housing organizations, including nonprofits and state and local agencies, to conduct investigations, testing, education, and outreach. NFHTA provided training on fair housing topics for FHAP and FHAP staff. LEPI funded interpretation and translation of HUD program materials and services for persons with limited English proficiency.

**Object Classification** (in millions of dollars)

Identification code 086-0144-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	1	1	1
41.0 Grants, subsidies, and contributions .....	65	84	84
99.9 Total new obligations, unexpired accounts .....	66	85	85

**OFFICE OF LEAD HAZARD CONTROL AND HEALTHY HOMES****Federal Funds****LEAD HAZARD REDUCTION**

(INCLUDING TRANSFER OF FUNDS)

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

**Program and Financing** (in millions of dollars)

Identification code 086-0174-0-1-451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Lead-Based Paint Hazard Reduction Grants and Demo .....	391	161	173
0003 Healthy Homes Grants and Support .....	117	154	53
0004 Lead Technical Studies and Support .....	7	2	2
0007 Radon Testing And Remediation .....	4	.....	2
0009 Aging in Place Home Modification Grants .....	10	108	32
0012 Weatherization .....	2	.....	5
0900 Total new obligations, unexpired accounts (object class 41.0) .....	531	425	267
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	704	403	274
1021 Recoveries of prior year unpaid obligations .....	6	.....	.....
1070 Unobligated balance (total) .....	710	403	274
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	296	296	.....
1131 Unobligated balance of appropriations permanently reduced .....	-65	.....	.....
1160 Appropriation, discretionary (total) .....	231	296	.....
1930 Total budgetary resources available .....	941	699	274
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-7	.....	.....
1941 Unexpired unobligated balance, end of year .....	403	274	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	870	1,175	1,182
3001 Adjustments to unpaid obligations brought forward, Oct 1 .....	1	.....	.....
3010 New obligations, unexpired accounts .....	531	425	267
3020 Outlays (gross) .....	-183	-418	-397
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-38	.....	.....
3050 Unpaid obligations, end of year .....	1,175	1,182	1,052
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	871	1,175	1,182
3200 Obligated balance, end of year .....	1,175	1,182	1,052
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	231	296	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	6	.....
4011 Outlays from discretionary balances .....	183	412	397
4020 Outlays, gross (total) .....	183	418	397
4180 Budget authority, net (total) .....	231	296	.....
4190 Outlays, net (total) .....	183	418	397

The primary purpose of the Lead Hazard Reduction and Healthy Homes Grant programs is to reduce the exposure of lead-based paint and other environmental hazards in the homes of low-income households with young children, including protecting them from permanent developmental prob-

lems and asthma, and exposure to pesticides and carbon monoxide. The Budget does not request new budget authority. HUD will use unobligated balances and recaptured funds to accomplish the goals of this program.

**MANAGEMENT AND ADMINISTRATION****Federal Funds****EXECUTIVE OFFICES**

For necessary salaries and expenses for Executive Offices, \$17,500,000, to remain available until September 30, 2027: Provided, That not to exceed \$25,000 of the amount made available under this heading shall be available to the Secretary of Housing and Urban Development (referred to in this title as "the Secretary") for official reception and representation expenses as the Secretary may determine.

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

**Program and Financing** (in millions of dollars)

Identification code 086-0332-0-1-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Personnel Compensation .....	12	13	15
0002 Benefits .....	4	4	4
0003 Non-Personnel Costs .....	2	2	1
0900 Total new obligations, unexpired accounts .....	18	19	20
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	19	19	18
1930 Total budgetary resources available .....	23	24	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	3
3010 New obligations, unexpired accounts .....	18	19	20
3020 Outlays (gross) .....	-18	-18	-18
3050 Unpaid obligations, end of year .....	2	3	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	3
3200 Obligated balance, end of year .....	2	3	5
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	19	19	18
Outlays, gross:			
4010 Outlays from new discretionary authority .....	14	15	14
4011 Outlays from discretionary balances .....	4	3	4
4020 Outlays, gross (total) .....	18	18	18
4180 Budget authority, net (total) .....	19	19	18
4190 Outlays, net (total) .....	18	18	18

The Executive Offices account funds salaries and expenses (S&E) for executive management offices. Currently, this account supports the Offices of the Secretary; Deputy Secretary; Congressional and Intergovernmental Relations; Public Affairs; Adjudicatory Services; and Small and Disadvantaged Business Utilization, as well as the Center for Faith. The Budget requests \$17.5 million for this account.

**Object Classification** (in millions of dollars)

Identification code 086-0332-0-1-604	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	12	13	15
12.1 Civilian personnel benefits .....	4	4	4
21.0 Travel and transportation of persons .....	1	1	1
25.2 Other services from non-Federal sources .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	18	19	20

EXECUTIVE OFFICES—Continued  
Employment Summary

Identification code 086–0332–0–1–604	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	76	81	88

## ADMINISTRATIVE SUPPORT OFFICES

*For necessary salaries and expenses for Administrative Support Offices, \$580,800,000, to remain available until September 30, 2027: Provided, That funds made available under this heading may be used for necessary administrative and non-administrative expenses of the Department, not otherwise provided for, including purchase of uniforms, or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; hire of passenger motor vehicles; and services as authorized by section 3109 of title 5, United States Code: Provided further, That notwithstanding any other provision of law, funds appropriated under this heading may be used for advertising and promotional activities that directly support program activities funded in this title.*

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

## Program and Financing (in millions of dollars)

Identification code 086–0335–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Personnel Compensation .....	294	316	235
0002 Benefits .....	113	123	94
0003 Non-Personnel Costs .....	295	258	276
0004 Inflation Reduction Act .....	9	13	
0799 Total direct obligations .....	711	710	605
0801 Reimbursable program activity .....	1		
0900 Total new obligations, unexpired accounts .....	712	710	605
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	106	84	64
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	51	39	
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-1		
1021 Recoveries of prior year unpaid obligations .....	6	5	
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	112	89	64
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	686	686	581
1120 Appropriations transferred to other acct [086–4586] .....	-2		
1121 Appropriations transferred from other acct [086–0479] .....	1		
1160 Appropriation, discretionary (total) .....	685	686	581
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1900 Budget authority (total) .....	686	686	581
1930 Total budgetary resources available .....	798	775	645
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2	-1	
1941 Unexpired unobligated balance, end of year .....	84	64	40
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	201	230	289
3001 Adjustments to unpaid obligations brought forward, Oct 1 .....	2		
3010 New obligations, unexpired accounts .....	712	710	605
3020 Outlays (gross) .....	-673	-646	-619
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6	-5	
3041 Recoveries of prior year unpaid obligations, expired .....	-6		
3050 Unpaid obligations, end of year .....	230	289	275
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	203	230	289
3200 Obligated balance, end of year .....	230	289	275
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	686	686	581
Outlays, gross:			
4010 Outlays from new discretionary authority .....	493	583	494
4011 Outlays from discretionary balances .....	171	60	125
4020 Outlays, gross (total) .....	664	643	619

## Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:			
4030 Federal sources .....	-3		
4040 Offsets against gross budget authority and outlays (total) ....	-3		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	2		
4070 Budget authority, net (discretionary) .....	685	686	581
4080 Outlays, net (discretionary) .....	661	643	619
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	9	3	
4180 Budget authority, net (total) .....	685	686	581
4190 Outlays, net (total) .....	670	646	619

The Administrative Support Offices account funds S&E for offices that perform central Departmental functions. Currently, this account supports the Offices of the Chief Financial Officer; Administration (including the Office of the Chief Administrative Officer, the Office of the Chief Human Capital Officer, and the Office of the Chief Procurement Officer); General Counsel; Field Policy and Management; Departmental Equal Employment Opportunity; and Chief Information Officer. The Budget requests \$580.8 million for this account.

## Object Classification (in millions of dollars)

Identification code 086–0335–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	285	312	230
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....	9	5	5
11.9 Total personnel compensation .....	295	317	235
12.1 Civilian personnel benefits .....	113	123	94
21.0 Travel and transportation of persons .....	6	5	3
23.1 Rental payments to GSA .....	89	85	85
23.3 Communications, utilities, and miscellaneous charges .....	30	29	29
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	72	64	55
25.2 Other services from non-Federal sources .....	29	21	22
25.3 Other goods and services from Federal sources .....	49	44	56
25.4 Operation and maintenance of facilities .....	17	12	13
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	7	3	4
32.0 Land and structures .....	2	5	6
42.0 Insurance claims and indemnities .....			1
99.0 Direct obligations .....	711	710	605
99.0 Reimbursable obligations .....	1		
99.9 Total new obligations, unexpired accounts .....	712	710	605

## Employment Summary

Identification code 086–0335–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,022	2,082	1,488
1001 Direct civilian full-time equivalent employment .....	20	6	

## PROGRAM OFFICES

*For necessary salaries and expenses for Program Offices, \$870,700,000, to remain available until September 30, 2027: Provided, That of the sums appropriated under this heading—*

- (1) *Not less than \$190,000,000 shall be available for the Office of Public and Indian Housing;*
- (2) *Not less than \$100,000,000 shall be available for the Office of Community Planning and Development;*
- (3) *Not less than \$315,000,000 shall be available for the Office of Housing;*
- (4) *Not less than \$25,000,000 shall be available for the Office of Policy Development and Research;*
- (5) *Not less than \$55,000,000 shall be available for the Office of Fair Housing and Equal Opportunity; and*



(6) Not less than \$9,000,000 shall be available for the Office of Lead Hazard Control and Healthy Homes:

Provided further, That notwithstanding any other provision of law, funds appropriated under this heading may be used for advertising and promotional activities that directly support program activities funded in this title.

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

#### Program and Financing (in millions of dollars)

Identification code 086-0479-0-1-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Personnel Compensation .....	773	791	591
0002 Benefits .....	280	288	215
0003 Non-Personnel Costs .....	79	56	70
0006 CPD HOME American Rescue Plan .....	6	8	9
0008 PIH ONAP American Rescue Plan .....	1	1	1
0009 PIH TBRA American Rescue Plan .....	2	2	2
0010 Disaster/Emergency related expenses .....	1	1	1
0900 Total new obligations, unexpired accounts .....	1,140	1,147	886
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	139	93	88
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	86	51	51
1021 Recoveries of prior year unpaid obligations .....	2	2	2
1033 Recoveries of prior year paid obligations .....	1	1	1
1070 Unobligated balance (total) .....	142	93	88
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,097	1,097	871
1120 Appropriations transferred to other acct [086-0335] .....	-1	-1	-1
1120 Appropriations transferred to other acct [086-4586] .....	-4	-4	-4
1121 Appropriations transferred from other acct [086-0162] .....	45	45	45
1160 Appropriation, discretionary (total) .....	1,092	1,142	871
1900 Budget authority (total) .....	1,092	1,142	871
1930 Total budgetary resources available .....	1,234	1,235	959
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	-1	-1
1941 Unexpired unobligated balance, end of year .....	93	88	73
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	96	65	100
3010 New obligations, unexpired accounts .....	1,140	1,147	886
3020 Outlays (gross) .....	-1,168	-1,112	-923
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-2	-2
3041 Recoveries of prior year unpaid obligations, expired .....	-1	-1	-1
3050 Unpaid obligations, end of year .....	65	100	63
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	96	65	100
3200 Obligated balance, end of year .....	65	100	63
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,092	1,142	871
Outlays, gross:			
4010 Outlays from new discretionary authority .....	993	1,002	797
4011 Outlays from discretionary balances .....	167	91	111
4020 Outlays, gross (total) .....	1,160	1,093	908
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-1	-1	-1
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1	1	1
4060 Additional offsets against budget authority only (total) .....	1	1	1
4070 Budget authority, net (discretionary) .....	1,092	1,142	871
4080 Outlays, net (discretionary) .....	1,159	1,093	908
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	8	19	15
4180 Budget authority, net (total) .....	1,092	1,142	871
4190 Outlays, net (total) .....	1,167	1,112	923

The Program Offices account funds S&E for six program offices, including the Offices of Housing; Public and Indian Housing; Community Plan-

ning and Development; Policy Development and Research; Fair Housing and Equal Opportunity; and Lead Hazard Control and Healthy Homes. The Budget requests \$870.7 million for this account.

#### Object Classification (in millions of dollars)

Identification code 086-0479-0-1-999	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	757	780	582
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	18	18	14
11.9 Total personnel compensation .....	777	800	598
12.1 Civilian personnel benefits .....	281	288	215
21.0 Travel and transportation of persons .....	9	6	7
25.1 Advisory and assistance services .....	8	5	7
25.2 Other services from non-Federal sources .....	17	13	14
25.3 Other goods and services from Federal sources .....	48	34	44
42.0 Insurance claims and indemnities .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	1,140	1,147	886

#### Employment Summary

Identification code 086-0479-0-1-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5,855	5,659	4,061
1001 Direct civilian full-time equivalent employment .....	34	54	46

#### COMMUNITY PLANNING AND DEVELOPMENT

#### Program and Financing (in millions of dollars)

Identification code 086-0338-0-1-451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0007 Disaster Relief Admin .....	4	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	29	25	21
1930 Total budgetary resources available .....	29	25	21
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	25	21	17
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	4	4	4
3020 Outlays (gross) .....	-4	-4	-4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	4	4	4
4180 Budget authority, net (total) .....	4	4	4
4190 Outlays, net (total) .....	4	4	4

This account reflects budgetary resources available for administration of CDBG-DR grants.

#### Object Classification (in millions of dollars)

Identification code 086-0338-0-1-451	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
21.0 Travel and transportation of persons .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	4	4	4

## COMMUNITY PLANNING AND DEVELOPMENT—Continued

## Employment Summary

Identification code 086–0338–0–1–451	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	20	20	20

## SALARIES AND EXPENSES

## Program and Financing (in millions of dollars)

Identification code 086–0143–0–1–999	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	4
1930 Total budgetary resources available .....	4	4	4
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	4	4	4
<b>Change in obligated balance:</b>			
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	-1	-1	-1
3200 Obligated balance, end of year .....	-1	-1	-1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

This account supports Departmental personnel responding to disasters under FEMA Mission Assignments.

## OFFICE OF INSPECTOR GENERAL

*For necessary salaries and expenses of the Office of Inspector General in carrying out the Inspector General Act of 1978, as amended, \$143,000,000: Provided, That the Inspector General shall have independent authority over all personnel and acquisition issues within this office.*

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

## Program and Financing (in millions of dollars)

Identification code 086–0189–0–1–451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 OIG Salaries and Benefits .....	113	114	107
0002 OIG Non-Personnel Costs .....	40	39	36
0004 Administration and Oversight - Disaster Relief .....	2	1	1
0900 Total new obligations, unexpired accounts .....	155	154	144
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	6	12
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	153	153	143
1121 Appropriations transferred from other acct [086–0162] .....	7		
1160 Appropriation, discretionary (total) .....	153	160	143
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1900 Budget authority (total) .....	154	160	143
1930 Total budgetary resources available .....	161	166	155
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	6	12	11
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	37	32	36
3010 New obligations, unexpired accounts .....	155	154	144
3011 Obligations ("upward adjustments"), expired accounts .....	7		
3020 Outlays (gross) .....	-160	-150	-147
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	32	36	33

## Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	37	32	36
3200 Obligated balance, end of year .....	32	36	33

## Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	154	160	143
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	131	115	107
4011 Outlays from discretionary balances .....	29	35	40
4020 Outlays, gross (total) .....	160	150	147
<b>Offsets against gross budget authority and outlays:</b>			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4180 Budget authority, net (total) .....	153	160	143
4190 Outlays, net (total) .....	159	150	147

The Office of Inspector General (OIG) provides independent and objective reviews of the integrity, efficiency, and effectiveness of HUD programs and operations. Through its oversight activities, the OIG seeks to promote efficiency and effectiveness, detect and deter fraud and abuse, investigate allegations of misconduct by HUD employees, and review and make recommendations regarding existing and proposed legislation and regulations affecting HUD. The Budget requests \$143 million for the OIG.

## Object Classification (in millions of dollars)

Identification code 086–0189–0–1–451	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	80	80	75
11.3 Other than full-time permanent .....		1	1
11.9 Total personnel compensation .....	80	81	76
12.1 Civilian personnel benefits .....	35	34	32
21.0 Travel and transportation of persons .....	2	1	1
23.1 Rental payments to GSA .....	7	7	7
25.1 Advisory and assistance services .....	25	22	20
31.0 Equipment .....	5	8	7
94.0 Financial transfers .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	155	154	144

## Employment Summary

Identification code 086–0189–0–1–451	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	500	498	460
1001 Direct civilian full-time equivalent employment .....	7	4	5

## INFORMATION TECHNOLOGY FUND

*For Department-wide and program-specific information technology systems and infrastructure, \$365,000,000, to remain available until September 30, 2028: Provided, That unobligated balances, including recaptures and carryover, remaining from amounts made available under this heading in this Act or prior Acts (including amounts previously transferred to this heading) may be used for any purpose under this heading in this Act, notwithstanding the purposes for which such funds were appropriated.*

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

## Program and Financing (in millions of dollars)

Identification code 086–4586–0–4–451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Information Technology Expenses .....	489	405	384
0010 Disaster/Emergency Related Expenses .....		2	
0900 Total new obligations, unexpired accounts .....	489	407	384
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	161	77	71
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	159		
1011 Unobligated balance transfer from other acct [047–0616] .....	10	9	

1021	Recoveries of prior year unpaid obligations .....	7	7	5
1070	Unobligated balance (total) .....	178	93	76
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation .....	383	383	365
1121	Appropriations transferred from other acct [086-0335] ....	2	.....	.....
1121	Appropriations transferred from other acct [086-0479] ....	4	.....	.....
1121	Appropriations transferred from other acct [086-0162] ....	.....	2	.....
1160	Appropriation, discretionary (total) .....	389	385	365
1900	Budget authority (total) .....	389	385	365
1930	Total budgetary resources available .....	567	478	441
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-1	.....	.....
1941	Unexpired unobligated balance, end of year .....	77	71	57

**Change in obligated balance:**

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	229	352	388
3010	New obligations, unexpired accounts .....	489	407	384
3020	Outlays (gross) .....	-340	-364	-345
3040	Recoveries of prior year unpaid obligations, unexpired .....	-7	-7	-5
3041	Recoveries of prior year unpaid obligations, expired .....	-19	.....	.....
3050	Unpaid obligations, end of year .....	352	388	422
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	229	352	388
3200	Obligated balance, end of year .....	352	388	422

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	389	385	365
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	103	189	175
4011	Outlays from discretionary balances .....	233	172	164
4020	Outlays, gross (total) .....	336	361	339
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances .....	4	3	6
4180	Budget authority, net (total) .....	389	385	365
4190	Outlays, net (total) .....	340	364	345

The Information Technology (IT) Fund provides for the infrastructure, systems, and services that support Department of Housing and Urban Development (HUD) programs, which include all of HUD's mortgage insurance liabilities, rental subsidies, and formula grants. The Budget provides \$365 million for the operation, maintenance, development, modernization, and enhancement of HUD's IT infrastructure and systems.

**Object Classification (in millions of dollars)**

Identification code 086-4586-0-4-451	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.7 Operation and maintenance of equipment .....	429	355	370
31.0 Equipment .....	50	44	8
94.0 Financial transfers .....	10	8	6
99.9 Total new obligations, unexpired accounts .....	489	407	384

**WORKING CAPITAL FUND**

(INCLUDING TRANSFER OF FUNDS)

For the working capital fund (referred to in this paragraph as the "Fund"), established pursuant to section 7(f) of the Department of Housing and Urban Development Act (42 U.S.C. 3535(f)), amounts transferred, including reimbursements, to the Fund under this heading shall be available, without fiscal year limitation, for any expenses necessary for the maintenance and operation of the Department that the Secretary finds to be desirable in the interest of economy and efficiency: Provided, That expenses of operation under such section 7(f) shall include operational reserves.

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

**Program and Financing (in millions of dollars)**

Identification code 086-4598-0-4-604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0805 WCF Program - Reimb .....	72	70	70
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	18	18
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	23	18	18
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	70	70	70
1701 Change in uncollected payments, Federal sources .....	-3	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	67	70	70
1900 Budget authority (total) .....	67	70	70
1930 Total budgetary resources available .....	90	88	88
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	18	18	18
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	22	26	26
3010 New obligations, unexpired accounts .....	72	70	70
3020 Outlays (gross) .....	-67	-70	-72
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	26	26	24
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-28	-25	-25
3070 Change in uncollected pymts, Fed sources, unexpired .....	3	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-25	-25	-25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-6	1	1
3200 Obligated balance, end of year .....	1	1	-1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	67	70	70
Outlays, gross:			
4010 Outlays from new discretionary authority .....	29	34	34
4011 Outlays from discretionary balances .....	38	36	38
4020 Outlays, gross (total) .....	67	70	72
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-70	-70	-70
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	3	.....	.....
4080 Outlays, net (discretionary) .....	-3	.....	2
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-3	.....	2

The Working Capital Fund (WCF) is used to fund agency-wide goods and services that enhance the efficiency and economy of the Department's operations. The WCF is revolving in nature and fully recovers its operational costs. Amounts transferred/reimbursed to the Fund are derived from S&E accounts.

**Object Classification (in millions of dollars)**

Identification code 086-4598-0-4-604	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	2	2
12.1 Civilian personnel benefits .....	1	.....	.....
25.3 Other goods and services from Federal sources .....	68	68	68
99.0 Reimbursable obligations .....	72	70	70
99.9 Total new obligations, unexpired accounts .....	72	70	70

**Employment Summary**

Identification code 086-4598-0-4-604	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	18	14	14

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
086-267810 Green Retrofit Program for Multifamily Housing, Downward Reestimates of Subsidies .....	7	4	.....
086-269430 Emergency Homeowners' Relief Fund, Downward Reestimates .....		3	.....
086-271910 FHA-General and Special Risk, Negative Subsidies .....	194	294	441
086-271930 FHA-General and Special Risk, Downward Reestimates of Subsidies .....	2,013	1,530	.....
086-274330 Indian Housing Loan Guarantees, Downward Reestimates of Subsidies .....	15	12	.....
086-276230 Title VI Indian Loan Guarantee Downward Reestimate .....	1	2	.....
086-277330 Community Development Loan Guarantees, Downward Reestimates .....	4	2	.....
086-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	4	2	2
General Fund Offsetting receipts from the public .....	2,238	1,849	443
Intragovernmental payments:			
086-388510 Undistributed Intragovernmental Payments .....	4	5	5
General Fund Intragovernmental payments .....	4	5	5

## GENERAL PROVISIONS—DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

(INCLUDING CANCELLATIONS AND TRANSFER OF FUNDS)

SEC. 201. Fifty percent of the amounts of budget authority, or in lieu thereof 50 percent of the cash amounts associated with such budget authority, that are recaptured from projects described in section 1012(a) of the Stewart B. McKinney Homeless Assistance Amendments Act of 1988 (42 U.S.C. 1437f note) shall be cancelled or in the case of cash, shall be remitted to the Treasury, and such amounts of budget authority or cash recaptured and not cancelled or remitted to the Treasury shall be used by State housing finance agencies or local governments or local housing agencies with projects approved by the Secretary of Housing and Urban Development for which settlement occurred after January 1, 1992, in accordance with such section. Notwithstanding the previous sentence, the Secretary may award up to 15 percent of the budget authority or cash recaptured and not cancelled or remitted to the Treasury to provide project owners with incentives to refinance their project at a lower interest rate.

SEC. 202. Except as explicitly provided in law, any grant, cooperative agreement or other assistance made pursuant to title II of this Act shall be made on a competitive basis and in accordance with section 102 of the Department of Housing and Urban Development Reform Act of 1989 (42 U.S.C. 3545).

SEC. 203. Funds of the Department of Housing and Urban Development subject to the Government Corporation Control Act or section 402 of the Housing Act of 1950 shall be available, without regard to the limitations on administrative expenses, for legal services on a contract or fee basis, and for utilizing and making payment for services and facilities of the Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation, Federal Financing Bank, Federal Reserve banks or any member thereof, Federal Home Loan banks, and any insured bank within the meaning of the Federal Deposit Insurance Corporation Act, as amended (12 U.S.C. 1811–1).

SEC. 204. Corporations and agencies of the Department of Housing and Urban Development which are subject to the Government Corporation Control Act are hereby authorized to make such expenditures, within the limits of funds and borrowing authority available to each such corporation or agency and in accordance with law, and to make such contracts and commitments without regard to fiscal year limitations as provided by section 104 of such Act as may be necessary in carrying out the programs set forth in the budget for 2026 for such corporation or agency except as hereinafter provided: Provided, That collections of these corporations and agencies may be used for new loan or mortgage purchase commitments only to the extent expressly provided for in this Act (unless such loans are in support of other forms of assistance provided for in this or prior appropriations Acts), except that this proviso shall not apply to the mortgage insurance or guaranty operations of these corporations, or where loans or mortgage purchases are necessary to protect the financial interest of the United States Government.

SEC. 205. No official or employee of the Department of Housing and Urban Development shall be designated as an allotment holder unless the Office of the Chief Financial Officer has determined that such allotment holder has implemented an adequate system of funds control and has received training in funds control procedures and directives. The Chief Financial Officer shall ensure that there is a trained allotment holder for each HUD appropriation under the accounts "Executive Offices", "Administrative Support Offices", "Program Offices", "Government National Mortgage Association—Guarantees of Mortgage-Backed Securities Loan Guarantee Program Account", and "Office of Inspector General" within the Department of Housing and Urban Development.

SEC. 206. The Secretary shall, for fiscal year 2026, notify the public through the Federal Register and other means, as determined appropriate, of the issuance of a notice of the availability of assistance or notice of funding opportunity (NOFO) for any program or discretionary fund administered by the Secretary that is to be competitively awarded. Notwithstanding any other provision of law, for fiscal year 2026, the Secretary may make the NOFO available only on the Internet at the appropriate Government website or through other electronic media, as determined by the Secretary.

SEC. 207. The Secretary may transfer funds appropriated for any office under the headings "Administrative Support Offices", "Program Offices", or "Government National Mortgage Association—Guarantees of Mortgage-Backed Securities Loan Guarantee Program Account" to any other such office under such headings: Provided, That the Secretary shall provide notification to the House and Senate Committees on Appropriations no less than 3 business days in advance of any such transfer under this section up to 10 percent or \$5,000,000, whichever is less: Provided further, That the Secretary shall submit a written justification for any such transfer that increases or decreases an office by more than 10 percent or \$5,000,000, whichever is less, no less than 10 business days in advance of such transfer.

SEC. 208. None of the funds made available in this Act shall be used by the Federal Housing Administration, the Government National Mortgage Association, or the Department of Housing and Urban Development to insure, securitize, or establish a Federal guarantee of any mortgage or mortgage backed security that refinances or otherwise replaces a mortgage that has been subject to eminent domain condemnation or seizure, by a State, municipality, or any other political subdivision of a State.

SEC. 209. Amounts made available by this Act that are appropriated, allocated, advanced on a reimbursable basis, or transferred to the Office of Policy Development and Research of the Department of Housing and Urban Development and functions thereof, for research, evaluation, or statistical purposes, and that are unexpended at the time of completion of a contract, grant, or cooperative agreement, may be deobligated and shall immediately become available and may be reobligated in that fiscal year or the subsequent fiscal year for the research, evaluation, or statistical purposes for which the amounts are made available to that Office.

SEC. 210. None of the funds provided in this Act or any other Act may be used for awards, including performance, special act, or spot, for any employee of the Department of Housing and Urban Development subject to administrative discipline (including suspension from work), in this fiscal year, but this prohibition shall not be effective prior to the effective date of any such administrative discipline or after any final decision over-turning such discipline.

SEC. 211. For fiscal year 2026, if the Secretary determines or has determined, for any prior formula grant allocation administered by the Secretary through the Offices of Public and Indian Housing, Community Planning and Development, or Housing, that a recipient received an allocation greater than the amount such recipient should have received for a formula allocation cycle pursuant to applicable statutes and regulations, the Secretary may adjust for any such funding error in the next applicable formula allocation cycle by (a) offsetting each such recipient's formula allocation (if eligible for a formula allocation in the next applicable formula allocation cycle) by the amount of any such funding error, and (b) reallocating any available balances that are attributable to the offset to the recipient or recipients that would have been allocated additional funds in the formula allocation cycle in which any such error occurred (if such recipient or recipients are eligible for a formula allocation in the next applicable formula allocation cycle) in an amount proportionate to such recipient's eligibility under the next applicable formula allocation cycle: Provided, That all offsets and reallocations from such available balances shall be recorded against funds available for the next applicable formula allocation cycle: Provided further, That the term "next applicable formula allocation cycle" means the first formula allocation cycle for a program that is reasonably available for correction following such a Secretarial determination: Provided further, That if, upon request by a recipient and giving consideration to all Federal resources available to the recipient for the same grant purposes, the Secretary determines that the offset in the next applicable formula allocation cycle would critically impair the recipient's ability to accomplish the purpose of the formula grant, the Secretary may adjust for the funding error across two or more formula allocation cycles.

SEC. 212. Of the amounts made available for salaries and expenses under all headings in this title (excluding amounts made available under the heading "Office of Inspector General"), a total of up to \$10,000,000 may be transferred to and

*merged with amounts made available in this title under the heading "Information Technology Fund".*

*SEC. 213. The Secretary of Housing and Urban Development may include the whistleblower protections in section 4712 of title 41, United States Code, in any*

*contract, subcontract, grant, subgrant, or personal services contract that is modified for any reason, even when the modification is not considered a major modification, regardless of when the agreement was executed.*



# DEPARTMENT OF THE INTERIOR

## LAND AND MINERALS MANAGEMENT

### BUREAU OF LAND MANAGEMENT

The Bureau of Land Management (BLM) is charged with the multiple use management of natural resources on approximately 245 million acres of surface estate of public land, about one-eighth of the land in the United States. The BLM also administers approximately 700 million acres of on-shore Federal mineral estate underlying the BLM and other surface owner-ships. In addition, the BLM has trust responsibilities on 56 million acres of Indian trust lands for mineral operations and cadastral (land) surveys. The lands managed by the BLM provide important natural resources, recreational and scenic values to the American people, as well as resource commodities and revenue to the Federal Government, States, and counties. It is the mission of the BLM to sustain the health, diversity, and productivity of the public lands for the use and enjoyment of present and future generations.

### Federal Funds

#### MANAGEMENT OF LANDS AND RESOURCES

For necessary expenses for protection, use, improvement, development, disposal, cadastral surveying, classification, acquisition of easements and other interests in lands, and performance of other functions, including maintenance of facilities, as authorized by law, in the management of lands and their resources under the jurisdiction of the Bureau of Land Management, including the general administration of the Bureau, and assessment of mineral potential of public lands pursuant to section 1010(a) of the Alaska Interest Lands Conservation Act, Public Law 96-487 (16 U.S.C. 3150(a)), \$827,385,000, to remain available until September 30, 2027; of which \$33,000,000 for annual maintenance and deferred maintenance programs and \$106,676,000 for the wild horse and burro program, as authorized by the Wild Free-Roaming Horses and Burros Act, Public Law 92-195, as amended (16 U.S.C. 1331 et seq.), shall remain available until expended: Provided, That amounts in the fee account of the BLM Permit Processing Improvement Fund may be used for any bureau-related expenses associated with the processing of oil and gas applications for permits to drill and related use of authorizations: Provided further, That of the amounts made available under this heading, up to \$1,000,000 may be made available for the purposes described in section 122(e)(1)(A) of the Department of the Interior, Environment, and Related Agencies Appropriations Act, division G of Public Law 115-31 (43 U.S.C. 1748c(e)(1)(A)): Provided further, That of the amounts made available under this heading, not to exceed \$15,000 may be for official reception and representation expenses.

In addition, \$42,696,000 is for Mining Law Administration program operations, including the cost of administering the mining claim fee program, to remain available until expended, to be reduced by amounts collected by the Bureau and credited to this appropriation from mining claim maintenance fees and location fees that are hereby authorized for fiscal year 2026, so as to result in a final appropriation estimated at not more than \$827,385,000, and \$2,000,000, to remain available until expended, from communication site rental fees established by the Bureau for the cost of administering communication site activities.

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

#### MANAGEMENT OF LANDS AND RESOURCES

■ For an additional amount for "Management of Lands and Resources", \$58,115,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (Disaster Relief Supplemental Appropriations Act, 2025.)

#### Program and Financing (in millions of dollars)

Identification code 014-1109-0-1-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 2022 Inflation Reduction Act (P.L. 117-169) .....	138	138	138
0011 Land resources .....	300	300	144
0012 Wildlife and fisheries .....	1	1	.....

0014 Recreation management .....	72	72	27
0015 Energy and minerals .....	225	225	208
0016 Realty and ownership management .....	92	92	57
0017 Resource protection .....	157	157	100
0018 Transportation and facilities maintenance .....	67	67	22
0020 Workforce and organizational support .....	189	178	124
0021 Aquatic resources management .....	57	57	27
0022 Wildlife habitat management .....	149	149	35
0030 National Monuments and NCA .....	60	60	15
0799 Total direct obligations .....	1,507	1,496	897
0801 Management of Lands and Resources (Reimbursable) .....	25	25	25
0802 Communication site rental fees (R) .....	2	2	2
0803 Mining law administration (R) .....	47	47	47
0805 Cadastral reimbursable program .....	6	6	6
0899 Total reimbursable obligations .....	80	80	80
0900 Total new obligations, unexpired accounts .....	1,587	1,576	977

#### Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	461	315	214
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	181	.....	.....
1011 Unobligated balance transfer from other acct [047-0616] .....	.....	2	.....
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	5	.....	.....
1021 Recoveries of prior year unpaid obligations .....	59	45	45
1070 Unobligated balance (total) .....	525	362	259
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	1,295	1,295	827
1100 Appropriation - Supplemental - American Relief Act, 2025, P. L. 118-158 .....	.....	58	.....
1160 Appropriation, discretionary (total) .....	1,295	1,353	827
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Offsetting collections (Mining law and Comm Sites) .....	41	40	40
1700 Offsetting collections (Economy Act) .....	32	32	32
1701 Change in uncollected payments, Federal sources .....	4	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	77	72	72
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	1	3	.....
1801 Change in uncollected payments, Federal sources .....	4	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	5	3	.....
1900 Budget authority (total) .....	1,377	1,428	899
1930 Total budgetary resources available .....	1,902	1,790	1,158
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	315	214	181

#### Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	826	856	1,040
3010 New obligations, unexpired accounts .....	1,587	1,576	977
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-1,481	-1,347	-1,072
3040 Recoveries of prior year unpaid obligations, unexpired .....	-59	-45	-45
3041 Recoveries of prior year unpaid obligations, expired .....	-18	.....	.....
3050 Unpaid obligations, end of year .....	856	1,040	900
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-37	-45	-45
3070 Change in uncollected pymts, Fed sources, unexpired .....	-8	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-45	-45	-45
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	789	811	995
3200 Obligated balance, end of year .....	811	995	855

#### Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	1,372	1,425	899
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	817	957	602
4011 Outlays from discretionary balances .....	635	390	470
4020 Outlays, gross (total) .....	1,452	1,347	1,072
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-29	-32	-32
4033 Non-Federal sources .....	-44	-40	-40
4040 Offsets against gross budget authority and outlays (total) ....	-73	-72	-72

MANAGEMENT OF LANDS AND RESOURCES—Continued  
Program and Financing—Continued

Identification code 014–1109–0–1–302	2024 actual	2025 est.	2026 est.
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-4		
4070 Budget authority, net (discretionary) .....	1,295	1,353	827
4080 Outlays, net (discretionary) .....	1,379	1,275	1,000
Mandatory:			
4090 Budget authority, gross .....	5	3	
Outlays, gross:			
4101 Outlays from mandatory balances .....	29		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1	-3	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-4		
4170 Outlays, net (mandatory) .....	28	-3	
4180 Budget authority, net (total) .....	1,295	1,353	827
4190 Outlays, net (total) .....	1,407	1,272	1,000
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	4	4	4
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	4	4	4

**Land resources.**—Provides for the integrated management of public land resources, including forestry, and rangeland, as well as wild horses and burros.

**Wildlife habitat management and aquatic resources.**—This activity encompasses programs that provide for the maintenance, improvement, or enhancement of wildlife habitats; the protection, conservation, recovery, and evaluation of populations and habitats of threatened, endangered and special status animal and plant species; as well as the management of water resources and riparian and wetlands areas, as part of the management of public lands and ecosystems.

**Recreation management.**—Provides for management and protection of recreational resource values, designated and potential wilderness areas, visitor services, and collection and expenditure of recreation user fees.

**Energy and minerals management.**—Provides for the management of: onshore oil, gas, coal and geothermal energy; other leasable minerals and mineral materials activities; and the administration of encumbrances on the mineral estate on Federal and Indian lands. These programs also address needed remediation and reclamation of abandoned or orphaned oil and gas wells on BLM lands. The 2026 Budget continues to fund oil and gas management activities through a combination of direct appropriations and permanent appropriations authorized by the National Defense Authorization Act of 2015.

**Realty and ownership management.**—Provides for management and non-reimbursable processing of authorizations and compliance for realty actions and rights-of-way (including Alaska), administration of land title records and completion of cadastral surveys on public lands.

**Communication site management.**—This program grants and administers authorizations for communications sites; develops site management plans to guide users and analyze the impacts of communication structures on the sites and the surrounding lands; and conducts facility compliance inspections.

**Resource protection.**—Provides for management of the land use planning and National Environmental Policy Act processes, including assessment and monitoring activities. Also ensures the health and safety of users of the public lands through remediation of abandoned mine lands and protection from criminal and other unlawful activities; mitigation of the effects of hazardous material and/or waste and physical safety hazards.

**Transportation and facilities management.**—Provides for construction and maintenance of administrative and recreation sites, roads, trails, bridges and dams, including compliance with building codes and standards and environmental protection requirements. These funds allow for the systematic management of facilities with critical health and safety concerns, and ensure the protection of natural resources. The Bureau of Land Management

funds all construction and deferred maintenance projects from this activity, including those on the Oregon and California grant lands.

**National Conservation Lands.**—Provides for the management of National Monuments, National Conservation Areas, and other Congressional conservation designations in the National Conservation Lands. This program also includes funding for National Scenic and Historic Trails.

**Workforce and organizational support.**—Provides for the management of bureau business practices, such as human resources, financial resources, procurement, property, and fixed costs.

**Mining law administration.**—Provides for exploration and development of minerals on public lands pursuant to the General Mining Law of 1872, including validity examinations, patent application reviews, enforcement of environmental and bonding requirements, and recordation of mining claims. Program costs are expected to be fully offset by claim maintenance and other fees in 2026.

## Object Classification (in millions of dollars)

Identification code 014–1109–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	502	502	301
11.3 Other than full-time permanent .....	9	9	5
11.5 Other personnel compensation .....	27	27	16
11.9 Total personnel compensation .....	538	538	322
12.1 Civilian personnel benefits .....	175	175	105
21.0 Travel and transportation of persons .....	17	17	10
22.0 Transportation of things .....	6	6	4
23.1 Rental payments to GSA .....	38	38	23
23.2 Rental payments to others .....	24	24	14
23.3 Communications, utilities, and miscellaneous charges .....	21	21	13
24.0 Printing and reproduction .....	2	2	1
25.1 Advisory and assistance services .....	43	43	26
25.2 Other services from non-Federal sources .....	243	232	139
25.3 Other goods and services from Federal sources .....	124	124	74
25.4 Operation and maintenance of facilities .....	13	13	8
25.5 Research and development contracts .....	2	2	1
25.7 Operation and maintenance of equipment .....	45	45	27
26.0 Supplies and materials .....	24	24	14
31.0 Equipment .....	18	18	11
32.0 Land and structures .....	17	17	10
41.0 Grants, subsidies, and contributions .....	155	155	94
42.0 Insurance claims and indemnities .....	2	2	1
99.0 Direct obligations .....	1,507	1,496	897
99.0 Reimbursable obligations .....	80	80	80
99.9 Total new obligations, unexpired accounts .....	1,587	1,576	977

## Employment Summary

Identification code 014–1109–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5,344	4,666	4,187
2001 Reimbursable civilian full-time equivalent employment .....	335	334	334
3001 Allocation account civilian full-time equivalent employment .....	2,666	2,654	2,532

## OREGON AND CALIFORNIA GRANT LANDS

*For expenses necessary for management, protection, and development of resources and for construction, operation, and maintenance of access roads, reforestation, and other improvements on the revested Oregon and California Railroad grant lands, on other Federal lands in the Oregon and California land-grant counties of Oregon, and on adjacent rights-of-way; and acquisition of lands or interests therein, including existing connecting roads on or adjacent to such grant lands; \$69,313,000, to remain available until expended: Provided, That 25 percent of the aggregate of all receipts during the current fiscal year from the revested Oregon and California Railroad grant lands is hereby made a charge against the Oregon and California land-grant fund and shall be transferred to the General Fund in the Treasury in accordance with the second paragraph of subsection (b) of title II of the Act of August 28, 1937, as amended (43 U.S.C. 2605).*

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



**Program and Financing** (in millions of dollars)

Identification code 014–1116–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0004 Western Oregon Resource Management .....	110	106	48
0005 Western Oregon Data Systems Operation & Management .....	2	2	1
0006 Western Oregon National Monuments and NCA .....	1	1	.....
0007 Western Oregon Transportation and Facilities Maintenance .....	11	11	6
0900 Total new obligations, unexpired accounts .....	124	120	55
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	4	3
1021 Recoveries of prior year unpaid obligations .....	10	3	3
1070 Unobligated balance (total) .....	12	7	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	116	116	69
1930 Total budgetary resources available .....	128	123	75
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	3	20
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	59	57	84
3010 New obligations, unexpired accounts .....	124	120	55
3020 Outlays (gross) .....	-116	-90	-80
3040 Recoveries of prior year unpaid obligations, unexpired .....	-10	-3	-3
3050 Unpaid obligations, end of year .....	57	84	56
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	59	57	84
3200 Obligated balance, end of year .....	57	84	56
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	116	116	69
Outlays, gross:			
4010 Outlays from new discretionary authority .....	79	90	54
4011 Outlays from discretionary balances .....	37	.....	26
4020 Outlays, gross (total) .....	116	90	80
4180 Budget authority, net (total) .....	116	116	69
4190 Outlays, net (total) .....	116	90	80

**Western Oregon resources management.**—Provides for the management of approximately 2.4 million acres of lands that are primarily forested ecosystems in western Oregon. These lands support a number of resource activities including timber production, livestock grazing allotments, and outdoor recreation opportunities.

**Western Oregon information and resource data systems.**—Provides for the acquisition, operation, and maintenance of the automated data support systems and spatial data systems required for management of the Oregon and California programs.

**Western Oregon transportation and facilities maintenance.**—Provides for annual maintenance activities of the transportation system, office buildings, warehouse and storage structures, shops, greenhouses, and recreation sites necessary to assure public safety and effective management of the lands in western Oregon. The BLM funds deferred maintenance projects on Oregon and California Grant Lands from the Management of Lands and Resources appropriation.

**Western Oregon acquisition.**—Provides for the necessary acquisition of easements and road-use agreements to facilitate timber sale and administrative site access for general resource management purposes and for monitoring and fee collection of timber hauling on government controlled roads. This activity also provides for transportation planning, survey, and design of access and other resource management roads.

**Western Oregon National Conservation Lands.** —Provides for the management of National Monuments, National Conservation Areas, and other Congressional conservation designations on the National Conservation Lands.

**Object Classification** (in millions of dollars)

Identification code 014–1116–0–1–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	53	53	24
11.3 Other than full-time permanent .....	3	3	1
11.5 Other personnel compensation .....	2	2	1
11.9 Total personnel compensation .....	58	58	26
12.1 Civilian personnel benefits .....	18	18	8
21.0 Travel and transportation of persons .....	1	1	.....
23.1 Rental payments to GSA .....	1	1	.....
23.2 Rental payments to others .....	1	1	.....
23.3 Communications, utilities, and miscellaneous charges .....	4	4	1
25.1 Advisory and assistance services .....	2	2	1
25.2 Other services from non-Federal sources .....	12	12	6
25.3 Other goods and services from Federal sources .....	17	13	6
25.4 Operation and maintenance of facilities .....	1	1	.....
25.7 Operation and maintenance of equipment .....	2	2	1
26.0 Supplies and materials .....	2	2	1
31.0 Equipment .....	2	2	2
41.0 Grants, subsidies, and contributions .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	124	120	55

**Employment Summary**

Identification code 014–1116–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	539	548	516

**ABANDONED WELL REMEDIATION FUND**

**Abandoned Well Remediation Fund.**—Section 10, paragraph (b) of Public Law 113–40, 127 Stat. 545, provided mandatory appropriated funds to reclaim, and close abandoned oil and gas wells on current or former National Petroleum Reserve land in 2014, 2015, and 2019. The account remains open as BLM continues to complete work and execute funds.

**LWCF LAND ACQUISITION AND DEFERRED MAINTENANCE****Program and Financing** (in millions of dollars)

Identification code 014–5033–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Land acquisition .....	75	77	77
0002 Acquisition management .....	1	1	1
0900 Total new obligations, unexpired accounts .....	76	78	78
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	189	182	182
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	41	.....	.....
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-5	.....	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	74	78	78
1203 Appropriation (previously unavailable)(special or trust) ....	4	4	4
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-4	-4	-4
1260 Appropriations, mandatory (total) .....	74	78	78
1900 Budget authority (total) .....	69	78	78
1930 Total budgetary resources available .....	258	260	260
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	182	182	182
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	16	69
3010 New obligations, unexpired accounts .....	76	78	78
3020 Outlays (gross) .....	-64	-25	-77
3050 Unpaid obligations, end of year .....	16	69	70

LWCF LAND ACQUISITION AND DEFERRED MAINTENANCE—Continued  
Program and Financing—Continued

Identification code 014–5033–0–2–302	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	16	69
3200 Obligated balance, end of year .....	16	69	70

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	-5		
Outlays, gross:			
4011 Outlays from discretionary balances .....	11	3	3
Mandatory:			
4090 Budget authority, gross .....	74	78	78
Outlays, gross:			
4100 Outlays from new mandatory authority .....		15	15
4101 Outlays from mandatory balances .....	53	7	59
4110 Outlays, gross (total) .....	53	22	74
4180 Budget authority, net (total) .....	69	78	78
4190 Outlays, net (total) .....	64	25	77

This appropriation of permanent funding derived from the Land and Water Conservation Fund provides for the acquisition of lands or interests in lands, by purchase, easement or exchange, when necessary for public access and recreation use, preservation of open space, resource protection, and/or other purposes related to the management of public lands. The land acquisition program will focus on acquisition of high-priority inholdings that create a burden to the public and also propose the allocation of funding to projects under a new deferred maintenance program.

## Object Classification (in millions of dollars)

Identification code 014–5033–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	4	4
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	5	5	5
25.7 Operation and maintenance of equipment .....	1	1	1
32.0 Land and structures .....	66	67	67
99.9 Total new obligations, unexpired accounts .....	76	78	78

## Employment Summary

Identification code 014–5033–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	32	33	33

## RANGE IMPROVEMENTS

For rehabilitation, protection, and acquisition of lands and interests therein, and improvement of Federal rangelands pursuant to section 401 of the Federal Land Policy and Management Act of 1976, Public Law 94–579, as amended (43 U.S.C. 1751), notwithstanding any other Act, sums equal to 50 percent of all moneys received during the prior fiscal year under sections 3 and 15 of the Taylor Grazing Act, as amended (43 U.S.C. 315b, 315m) and the amount designated for range improvements from grazing fees and mineral leasing receipts from Bankhead-Jones lands transferred to the Department of the Interior pursuant to law, but not less than \$9,430,000, to remain available until expended: Provided, That not to exceed \$600,000 shall be available for administrative expenses.

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5132–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	8	9	10
Receipts:			
Current law:			
1130 Grazing Fees for Range Improvements, Taylor Grazing Act, As Amended .....	8	8	8
2000 Total: Balances and receipts .....	16	17	18

## Appropriations:

Current law:			
2101 Range Improvements .....	-8	-8	-7
2132 Range Improvements .....	1	1	1
2199 Total current law appropriations .....	-7	-7	-6
2999 Total appropriations .....	-7	-7	-6
5099 Balance, end of year .....	9	10	12

## Program and Financing (in millions of dollars)

Identification code 014–5132–0–2–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Public Lands Improvements .....	9	8	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	18	18	19
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (General Fund) .....	2	2	2
1201 Appropriation (special or trust fund) .....	8	8	7
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	9	9	8
1930 Total budgetary resources available .....	27	27	27
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	18	19	19

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	5	3
3010 New obligations, unexpired accounts .....	9	8	8
3020 Outlays (gross) .....	-8	-10	-9
3050 Unpaid obligations, end of year .....	5	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	5	3
3200 Obligated balance, end of year .....	5	3	2

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	9	9	8
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	4	3
4101 Outlays from mandatory balances .....	7	6	6
4110 Outlays, gross (total) .....	8	10	9
4180 Budget authority, net (total) .....	9	9	8
4190 Outlays, net (total) .....	8	10	9

This appropriation is derived from a percentage of receipts from grazing of livestock on the public lands and from grazing and mineral leasing receipts on Bankhead-Jones Farm Tenant Act lands transferred from the Department of Agriculture by various Executive Orders. These funds are used for the planning, construction, development, and monitoring of range improvements.

## Object Classification (in millions of dollars)

Identification code 014–5132–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	1	1	1
26.0 Supplies and materials .....	2	1	1
32.0 Land and structures .....	2	2	2
41.0 Grants, subsidies, and contributions .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	9	8	8

## Employment Summary

Identification code 014–5132–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	21	20	20

## SERVICE CHARGES, DEPOSITS, AND FORFEITURES

For administrative expenses and other costs related to processing application documents and other authorizations for use and disposal of public lands and resources, for costs of providing copies of official public land documents, for monitoring construction, operation, and termination of facilities in conjunction with use authorizations, and for rehabilitation of damaged property, such amounts as may be collected under the Federal Land Policy and Management Act of 1976, Public Law 94-579, as amended (43 U.S.C. 1701 et seq.), and under section 28 of the Mineral Leasing Act, as amended (30 U.S.C. 185), to remain available until expended: Provided, That notwithstanding any provision to the contrary of section 305(a) of Public Law 94-579 (43 U.S.C. 1735(a)), any moneys that have been or will be received pursuant to that section, whether as a result of forfeiture, compromise, or settlement, if not appropriate for refund pursuant to section 305(c) of Public Law 94-579 (43 U.S.C. 1735(c)), shall be available and may be expended under the authority of this Act by the Secretary of the Interior to improve, protect, or rehabilitate any public lands administered through the Bureau of Land Management which have been damaged by the action of a resource developer, purchaser, permittee, or any unauthorized person, without regard to whether all moneys collected from each such action are used on the exact lands damaged which led to the action: Provided further, That any such moneys that are in excess of amounts needed to repair damage to the exact land for which funds were collected may be used to repair other damaged public lands.

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5017-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Service Charges, Deposits, and Forfeitures, BLM	65	45	35
2000 Total: Balances and receipts	65	45	35
Appropriations:			
Current law:			
2101 Service Charges, Deposits, and Forfeitures	-65	-45	-35
5099 Balance, end of year			

## Program and Financing (in millions of dollars)

Identification code 014-5017-0-2-302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Right-of-way processing	19	21	21
0004 Energy and minerals cost recovery	2	2	2
0005 Wild horse and burro cost recover		1	1
0006 Repair of damaged lands	19	5	5
0007 Cost recoverable realty	1	1	1
0008 Recreation cost recovery	5	4	4
0009 Copy fees		1	1
0011 Trans Alaska Pipeline Authority	2	2	2
0900 Total new obligations, unexpired accounts	48	37	37

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	124	142	150
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	125	142	150
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	65	45	35
1930 Total budgetary resources available	190	187	185
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	142	150	148

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	21	34
3010 New obligations, unexpired accounts	48	37	37
3020 Outlays (gross)	-36	-24	-32
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	21	34	39
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	21	34
3200 Obligated balance, end of year	21	34	39

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	65	45	35
Outlays, gross:			
4010 Outlays from new discretionary authority	12	13	10
4011 Outlays from discretionary balances	24	11	22
4020 Outlays, gross (total)	36	24	32
4180 Budget authority, net (total)	65	45	35
4190 Outlays, net (total)	36	24	32

This appropriation is derived from: 1) revenues received to offset administrative and other costs incurred to process applications for rights-of-way, and the monitoring of construction, operation, and termination of rights-of-ways; 2) recovery of costs associated with the adopt-a-horse program; 3) revenues received for rehabilitation of damages to lands, resources, and facilities; 4) fees for processing specified categories of realty actions under the Federal Land Policy and Management Act of 1976; 5) deposits received from contractors in lieu of completing contract requirements such as slash burning and timber extension expenses; 6) fees for costs of reproduction and administrative services involved in providing requested copies of materials; 7) fixed fees for energy and minerals lease applications, assignments, and transfers; 8) costs of processing applications and administering permits, including environmental analysis and monitoring of special recreation permits; and, 9) rents received for permits to conduct filming and photography on public lands that rise above casual use.

## Object Classification (in millions of dollars)

Identification code 014-5017-0-2-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	16	17	17
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	18	19	19
12.1 Civilian personnel benefits	5	5	5
21.0 Travel and transportation of persons	1	1	1
25.2 Other services from non-Federal sources	7	4	4
25.3 Other goods and services from Federal sources	4	2	2
25.4 Operation and maintenance of facilities	1	1	1
26.0 Supplies and materials	1	1	1
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	10	3	3
99.9 Total new obligations, unexpired accounts	48	37	37

## Employment Summary

Identification code 014-5017-0-2-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	160	155	152

## PERMANENT OPERATING FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-9926-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	77	77	83
Receipts:			
Current law:			
1130 Deposits for Road Maintenance and Reconstruction	3	4	4
1130 Rents and Charges for Quarters, Bureau of Land Management, Interior	1	1	1
1130 Forest Ecosystem Health and Recovery, Disposal of Salvage Timber	14	15	16
1130 Land Sales, Southern Nevada Public Land Management	133	129	173
1130 Timber Sale Pipeline Restoration Fund	2	4	4
1130 Surplus Land Sales, Federal Land Disposal Account	1		
1130 Recreation Enhancement Fee, BLM	32	27	28
1130 Rent from Mineral Leases, Permit Processing Improvement Fund	4	5	4
1130 Oil and Gas Permit Processing Fee - 85%	57	59	56
1140 Earnings on Investments, Southern Nevada Public Land Management	87	81	56
1140 Interest, Lincoln County Land Act Land Sales	1	1	2

PERMANENT OPERATING FUNDS—Continued  
Special and Trust Fund Receipts—Continued

Identification code 014–9926–0–2–302	2024 actual	2025 est.	2026 est.
1199 Total current law receipts .....	335	326	344
1999 Total receipts .....	335	326	344
2000 Total: Balances and receipts .....	412	403	427
Appropriations:			
Current law:			
2101 Permanent Operating Funds .....	-32	-27	-28
2101 Permanent Operating Funds .....	-14	-15	-16
2101 Permanent Operating Funds .....	-3	-4	-4
2101 Permanent Operating Funds .....	-4	-4	-4
2101 Permanent Operating Funds .....	-133	-129	-173
2101 Permanent Operating Funds .....	-87	-81	-56
2101 Permanent Operating Funds .....	-61	-59	-55
2101 Permanent Operating Funds .....	-1	-1	-1
2101 Permanent Operating Funds .....	-2	-1	-2
2101 Permanent Operating Funds .....			-2
2103 Permanent Operating Funds .....	-15	-17	-18
2132 Permanent Operating Funds .....	17	18	17
2199 Total current law appropriations .....	-335	-320	-342
2999 Total appropriations .....	-335	-320	-342
5099 Balance, end of year .....	77	83	85

## Program and Financing (in millions of dollars)

Identification code 014–9926–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Forest ecosystem health and recovery fund .....	26	27	28
0002 Recreation fee demonstration .....	32	31	31
0003 Expenses, road maintenance deposits .....	4	4	4
0004 Timber sale pipeline restoration fund .....	3	3	3
0005 Southern Nevada public land sales (85) .....	263	265	267
0008 Lincoln County Lands Act .....	1	1	1
0013 Operation and maintenance of quarters .....	1	1	1
0014 Permit Processing Improvement Fund .....	47	46	44
0900 Total new obligations, unexpired accounts .....	377	378	379
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,729	1,699	1,641
1021 Recoveries of prior year unpaid obligations .....	12		
1070 Unobligated balance (total) .....	1,741	1,699	1,641
Budget authority:			
Appropriations, mandatory:			
1201 Recreation fee demonstration program .....	32	27	28
1201 Forest ecosystem health and recovery fund .....	14	15	16
1201 Timber sales pipeline restoration fund .....	3	4	4
1201 Expenses, road maintenance deposits .....	4	4	4
1201 S. Nevada public land management .....	133	129	173
1201 S. Nevada public land management-interest earned .....	87	81	56
1201 Permit processing improvement fund .....	61	59	55
1201 Operation and maintenance of quarters .....	1	1	1
1201 Lincoln County Lands Act .....	2	1	2
1201 White Pine County Special Account .....			2
1203 Appropriation (previously unavailable)(special or trust) ....	15	17	18
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-17	-18	-17
1260 Appropriations, mandatory (total) .....	335	320	342
1900 Budget authority (total) .....	335	320	342
1930 Total budgetary resources available .....	2,076	2,019	1,983
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,699	1,641	1,604
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	246	447	602
3010 New obligations, unexpired accounts .....	377	378	379
3020 Outlays (gross) .....	-164	-223	-262
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12		
3050 Unpaid obligations, end of year .....	447	602	719
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	246	447	602
3200 Obligated balance, end of year .....	447	602	719

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	335	320	342
Outlays, gross:			
4100 Outlays from new mandatory authority .....	11	54	63
4101 Outlays from mandatory balances .....	153	169	199
4110 Outlays, gross (total) .....	164	223	262
4180 Budget authority, net (total) .....	335	320	342
4190 Outlays, net (total) .....	164	223	262

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	1,646	1,787	1,810
5001 Total investments, EOY: Federal securities: Par value .....	1,787	1,810	2,056

Permanent operating funds accounts include:

*Operations and maintenance of quarters.*—Funds in this account are used to maintain and repair the Bureau of Land Management (BLM) employee-occupied quarters from which rental charges are collected. Agencies are required to collect rental charges from employees who occupy Government-owned housing and quarters. This housing is provided only in isolated areas or where an employee is required to live on-site at a Federally owned facility or reservation.

*Forest ecosystems health and recovery.*—The Forest Ecosystems Health and Recovery Fund was established as a permanent appropriation in the FY 1993 Interior Appropriations Act (Public Law 102–381). Funds in this account are derived from revenue generated from the Federal share of receipts from the sale of salvage timber from the Oregon and California grant lands, public domain lands, and Coos Bay Wagon Road lands. Pursuant to Public Law 102–381, as amended, this account was established to allow the BLM to more efficiently and effectively address forest health issues. Funds can be used for other forest health purposes, including vegetation and density control treatments.

*Timber sale pipeline restoration fund.*—This Fund provides for the deposit and use of fees collected by the BLM for sales of timber authorized by section 2001(k) of Public Law 104–19. Of the total deposited into this account, 75 percent is to be used for the preparation of timber sales to fill the timber pipeline on lands administered by the BLM, and 25 percent is to be used to address recreation projects on the BLM lands.

*Stewardship contract product sales.*—Stewardship contracting improves, maintains, or restores forest and rangeland health; restores or maintains water quality; improves fish and wildlife habitat; reestablishes native plant species and increases their resilience to insects and disease; and reduces hazardous fuels that pose risks to communities and ecosystem values. With stewardship contracting, the BLM may apply the value of timber or other forest products removed as an offset against the cost of services received, and monies from a contract may be retained by the BLM.

*Expenses, road maintenance deposits.*—Users of certain roads under the BLM's jurisdiction make deposits for maintenance purposes. Moneys collected are appropriated for necessary road maintenance. Moneys collected on Oregon and California grant lands are available only for those lands (43 U.S.C. 1762(c), 43 U.S.C. 1735(b)).

*Federal Lands Recreation Enhancement Act, BLM.*—The Federal Lands Recreation Enhancement Act (FLREA) was enacted on December 8, 2004, as part of the Consolidated Appropriations Act for 2005. All recreation fee receipts collected under this authority at BLM sites are deposited in the Recreation Fee account.

*Operations and acquisitions in Nevada from land sale receipts.*—Pursuant to the Southern Nevada Public Land Management Act (SNPLMA) (Public Law 105–263), 85 percent of receipts from sales of public domain lands in southern Nevada are used to acquire environmentally sensitive lands in Nevada; make capital improvements to areas administered by the National Park Service, the U.S. Fish and Wildlife Service and BLM in Clark County, Nevada; develop a multi-species habitat plan in Clark County, Nevada; develop parks, trails and natural areas and implement other conservation initiatives in Clark County, Nevada; and reimburse the BLM for costs incurred arranging sales and exchanges under the Act.

*Lincoln County Land Sales Act.*—Public Law 106–298 authorizes the Secretary to dispose of certain lands in Lincoln County, Nevada, and distribute the proceeds as follows: five percent to the State of Nevada; 10 percent to the county; and 85 percent to an interest bearing account available for expenditure without further appropriation to be used by the Secretary of the Interior to acquire environmentally sensitive lands in the State of Nevada, for identification and management of unique archaeological resources, for development of a multi-species habitat conservation plan in the county, and for other specified administrative purposes.

*White Pine County Land Sales Act.*—Public Law 109–432 authorizes the Secretary to dispose of certain lands in White Pine County, Nevada, and to distribute the proceeds as follows: five percent to the State of Nevada; 10 percent to the county; and 85 percent to an account available for expenditure without further appropriation for the management of archaeological resources, wilderness protection, recreation activities, preparation of a management plan, reimbursement for sale costs, and other purposes.

*Leases from Naval Petroleum Reserve No 2.*—The 2005 Energy Policy Act established this Fund for environmental investigation and restoration on that site located in Kern County, California. A portion of revenue from new leases on the site is authorized to be deposited to this account. In 2008, it was certified that sufficient funds had been collected to cover the cost of the cleanup and other expenses and no more deposits were to be made to the Fund. New revenue from site operations is distributed under the Mineral Leasing Act.

*BLM Permit Processing Improvement Fund.*—The 2005 Energy Policy Act, as amended by the National Defense Authorization Act for Fiscal Year 2015, established pilot offices to improve interagency coordination in processing onshore Federal oil and gas permits. Fifty-percent of the rents from non-geothermal onshore mineral leases are authorized to be deposited in this Fund and used to facilitate the BLM oil and gas permit processing in these pilot offices. In addition, in 2016 through 2026, fees collected for processing applications for permits to drill will be deposited to this Fund and available for Federal oil and gas permitting activities.

*Federal land disposal.*—The Federal Land Transaction Facilitation Act, Public Law 106–248 (114 Stat. 613), provided authority for the BLM to sell public lands classified as suitable for disposal under resource management plans in effect at the time of enactment. This law provided that receipts from such sales could be used to acquire non-Federal lands with significant resource values that fall within the boundaries of areas now managed by the Department of the Interior and the U.S. Forest Service. The Federal Land Transaction Facilitation Act was permanently reauthorized by Public Law 115–141, the 2018 Consolidated Appropriations Act.

*Owyhee Land Acquisition Account.*—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1039), provides that the Secretary may sell public land located within the Boise District of the BLM that, as of July 25, 2000, was identified for disposal in appropriate resource management plans. Amounts in the account shall be available to the Secretary, without further appropriation, to purchase land or interests in land in, or adjacent to certain wilderness areas.

*Washington County, Utah Land Acquisition Account.*—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1091), authorizes the sale of public land located within Washington County, Utah, that, as of July 25, 2000, was identified for disposal in appropriate resource management plans. Amounts in the account shall be available to the Secretary, without further appropriation, to purchase land or interests in land, in or adjacent to certain wilderness areas.

*Silver Saddle Endowment Account.*—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1114), requires Carson City, Nevada to deposit twenty-five percent of the difference between what the Secretary of the Interior and the City paid for the 62-acre Bernhard parcel before the Secretary conveys the land to the City. Amounts deposited in the account shall be available to the Secretary,

without further appropriation, for the oversight and enforcement of a certain conservation easement.

*Carson City Special Account.*—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1113), authorizes the sale of 158 acres of public land described in the statute. Five percent of the proceeds are paid to the State of Nevada for use for public education. The remainder is deposited to this account and used to acquire environmentally sensitive land or an interest in environmentally sensitive land in Carson City; to cover the cost of surveys and appraisals; and to reimburse the BLM for administrative expenses.

*Ojito Land Acquisition.*—The Ojito Wilderness Act authorized the sale of land to the Pueblo Indian Tribe and the purchase of land from willing sellers within the State of New Mexico.

#### Object Classification (in millions of dollars)

Identification code 014–9926–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	55	55	55
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	60	60	60
12.1 Civilian personnel benefits .....	19	19	20
21.0 Travel and transportation of persons .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	17	17	17
25.3 Other goods and services from Federal sources .....	12	12	12
25.4 Operation and maintenance of facilities .....	8	8	8
25.7 Operation and maintenance of equipment .....	2	2	2
26.0 Supplies and materials .....	3	3	3
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	16	16	16
41.0 Grants, subsidies, and contributions .....	236	237	237
99.9 Total new obligations, unexpired accounts .....	377	378	379

#### Employment Summary

Identification code 014–9926–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	694	696	710

#### MISCELLANEOUS PERMANENT PAYMENT ACCOUNTS

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9921–0–2–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	134	134	133
Receipts:			
Current law:			
1130 Receipts from Grazing, Etc., Public Lands outside Grazing Districts .....	1	1	1
1130 Receipts from Grazing, Etc., Public Lands within Grazing Districts .....	1	2	2
1130 Payments to States and Counties from Land Sales .....	30	29	29
1130 Funds Reserved, Title II Projects on Federal Lands .....	2	3	.....
1130 Sale of Public Lands and Materials .....	-18	.....	.....
1130 Oregon and California Land-grant Fund .....	12	.....	.....
1130 Deposits, Oregon and California Grant Lands .....	30	28	33
1130 Coos Bay Wagon Road Grant Fund .....	4	.....	.....
1199 Total current law receipts .....	62	63	65
1999 Total receipts .....	62	63	65
2000 Total: Balances and receipts .....	196	197	198
Appropriations:			
Current law:			
2101 Miscellaneous Permanent Payment Accounts .....	-1	-1	-1
2101 Miscellaneous Permanent Payment Accounts .....	-1	-1	-1
2101 Miscellaneous Permanent Payment Accounts .....	-1	-2	-2
2101 Miscellaneous Permanent Payment Accounts .....	-30	-31	-33
2101 Miscellaneous Permanent Payment Accounts .....	-2	.....	.....
2101 Miscellaneous Permanent Payment Accounts .....	-29	-29	-29
2103 Miscellaneous Permanent Payment Accounts .....	-2	-4	-4
2132 Miscellaneous Permanent Payment Accounts .....	4	4	4

## MISCELLANEOUS PERMANENT PAYMENT ACCOUNTS—Continued

## Special and Trust Fund Receipts—Continued

Identification code 014–9921–0–2–999	2024 actual	2025 est.	2026 est.
2199 Total current law appropriations .....	-62	-64	-66
2999 Total appropriations .....	-62	-64	-66
5099 Balance, end of year .....	134	133	132

## Program and Financing (in millions of dollars)

Identification code 014–9921–0–2–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments to O and C Counties, Title I/II 5884 .....	28	.....	.....
0003 Payment to O&C and CBWR Counties, Title II 5485 .....	3	.....	.....
0004 From grazing fees, etc., public lands outside grazing districts 5016 .....	1	1	1
0005 From grazing fees, etc., public lands within grazing districts 5032 .....	2	2	2
0009 Proceeds from sales 5133 .....	1	1	1
0013 Payments to State and Counties from Nevada Land Sales .....	28	28	28
0014 Payments to O&C counties under 1937 statute .....	.....	29	29
0015 Payments to CBWR counties under 1939 statute .....	.....	3	3
0900 Total new obligations, unexpired accounts (object class 41.0) .....	63	64	64

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	15	15
Budget authority:			
Appropriations, mandatory:			
1201 Proceeds of sales—payments to states .....	1	1	1
1201 Payments from grazing fees outside grazing districts .....	1	1	1
1201 Payments from grazing fees within grazing districts .....	1	2	2
1201 Payments to O&C Counties, Title I/II 5884 .....	30	31	33
1201 Payment to O&C and CBWR Counties, Title II 5485 .....	2	.....	.....
1201 Payments to State and Counties from Nevada Land Sales .....	29	29	29
1203 Appropriation (previously unavailable)(special or trust) ....	2	4	4
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-4	-4	-4
1260 Appropriations, mandatory (total) .....	62	64	66
1930 Total budgetary resources available .....	78	79	81
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	17

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	6	6
3010 New obligations, unexpired accounts .....	63	64	64
3020 Outlays (gross) .....	-63	-64	-65
3050 Unpaid obligations, end of year .....	6	6	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	6	6
3200 Obligated balance, end of year .....	6	6	5

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	62	64	66
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	58	59
4101 Outlays from mandatory balances .....	63	6	6
4110 Outlays, gross (total) .....	63	64	65
4180 Budget authority, net (total) .....	62	64	66
4190 Outlays, net (total) .....	63	64	65

## Miscellaneous permanent payments include:

*Payments for Oregon and California and Coos Bay Wagon Road grant lands, receipts.*—The Secure Rural Schools and Community Self-Determination Act of 2000 (as amended by P.L. 116–93, the Further Consolidated Appropriations Act, 2020), provides annual revenue sharing payments to the 18 O&C counties. These payments are derived from revenues from Federal activities on O&C lands in the previous calendar year, supplemented by amounts from the General Fund. The Infrastructure Investment and Jobs Act, Public Law 117–58, amended the Secure Rural Schools and Community Self-Determination Act to extend SRS payments through

2023, with the final payment in 2024. In the absence of this authority, eligible counties would receive funds authorized under the 1937 and 1939 statutes. Payments to the Oregon counties under the 1937 statute would be 50 percent of revenues from O&C grant lands. Payments under the 1939 statute are for lost tax revenue in two Oregon counties and would be roughly 75 percent of all revenues from Coos Bay Wagon Road grant lands.

*Payments to States (proceeds of sales).*—States are paid five percent of the net proceeds from the sale of public land and public land products (31 U.S.C. 1305).

*Payments to States from grazing receipts, etc., public lands outside grazing districts.*—States are paid 50 percent of the grazing receipts from public lands outside of grazing districts (43 U.S.C. 315i, 315m).

*Payments to States from grazing receipts, etc., public lands within districts.*—States are paid 12.5 percent of grazing receipts from public lands inside grazing districts (43 U.S.C. 315b, 315i).

*Payments to States from grazing receipts, etc., public lands within grazing districts, miscellaneous.*—States are paid specifically determined amounts from grazing receipts derived from miscellaneous lands within grazing districts when payment is not feasible on a percentage basis (43 U.S.C. 315).

*Payments to counties, National Grasslands.*—Of the revenues received from the use of Bankhead-Jones Act lands administered by the Bureau of Land Management (BLM), 25 percent is paid to the counties in which such lands are situated, for school and road purposes (7 U.S.C. 1012).

*Payments to Nevada from receipts on land sales.*—Public Law 96–586 authorizes and directs the Secretary to sell not more than 700 acres of public lands per calendar year in and around Las Vegas, Nevada, the proceeds of which are to be used to acquire environmentally sensitive lands in the Lake Tahoe Basin of California and Nevada. Annual revenues are distributed to the State of Nevada (five percent) and the county in which the land is located (10 percent).

Public Law 105–263, as amended by Public Law 107–282, authorizes the disposal through sale of approximately 49,000 acres in Clark County Nevada, the proceeds of which are to be distributed as follows: a) five percent for use in the general education program of the State of Nevada; b) 10 percent for use by the Southern Nevada Water Authority for water treatment and transmission facility infrastructure in Clark County, Nevada; and c) the remaining 85 percent to a special fund administered by the Secretary of the Interior to be used to acquire environmentally sensitive lands in Nevada; make capital improvements to areas administered by the National Park Service, Fish and Wildlife Service, and the BLM in Clark County, Nevada; develop a multi-species habitat plan in Clark County, Nevada; develop parks, trails, and natural areas and implement other conservation initiatives in Clark County, Nevada; and reimburse the BLM for costs incurred arranging sales and exchanges under the Act.

Public Law 106–298 authorizes the sale of certain lands in Lincoln County, Nevada. The proceeds of these sales are to be distributed as follows: a) five percent to the State of Nevada for general education purposes; b) 10 percent to Lincoln County for general purposes with emphasis on supporting schools; and c) the remaining 85 percent to a special fund administered by the Secretary of the Interior to acquire environmentally sensitive lands in the State of Nevada, for identification and management of unique archaeological resources, for development of a multi-species habitat conservation plan in the county, and for other specified administrative purposes.

*Cook Inlet Region, Incorporated Account.*—This account received funding appropriated by section 9102 of the 1990 Department of Defense Appropriations Act for the acquisition of Federal real properties, improvements on such lands or rights to their use or exploitation, and any personal property related to the land purchased by the Cook Inlet Region, Incorporated as authorized by the provisions of section 12(b) of Public Law

94–204 (43 U.S.C. 1611). The BLM maintains an accounting of the funds used by the Cook Inlet Region, Incorporated to purchase properties.

## HELIUM FUND

## Program and Financing (in millions of dollars)

Identification code 014–4053–0–3–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Production and sales .....	2	14	14
0802 Transmission and storage .....	4	8	8
0803 Administration and other expenses .....	1	6	6
0900 Total new obligations, unexpired accounts .....	7	28	28
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	75	558	165
1021 Recoveries of prior year unpaid obligations .....	10	10	10
1022 Capital transfer of unobligated balances to general fund .....		-460	
1070 Unobligated balance (total) .....	85	108	175
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	480	85	47
1930 Total budgetary resources available .....	565	193	222
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	558	165	194
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	35	11	12
3010 New obligations, unexpired accounts .....	7	28	28
3020 Outlays (gross) .....	-21	-17	-17
3040 Recoveries of prior year unpaid obligations, unexpired .....	-10	-10	-10
3050 Unpaid obligations, end of year .....	11	12	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	35	11	12
3200 Obligated balance, end of year .....	11	12	13
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	480	85	47
Outlays, gross:			
4100 Outlays from new mandatory authority .....		17	9
4101 Outlays from mandatory balances .....	21		8
4110 Outlays, gross (total) .....	21	17	17
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-423		
4123 Non-Federal sources .....	-57	-85	-47
4130 Offsets against gross budget authority and outlays (total) ....	-480	-85	-47
4170 Outlays, net (mandatory) .....	-459	-68	-30
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-459	-68	-30

The Helium Act Amendments of 1960, Public Law 86–777 (50 U.S.C. 167), authorized activities necessary to provide sufficient helium to meet the current and foreseeable future needs of essential government activities. The Helium Privatization Act of 1996 (HPA), Public Law 104–273, provided for the eventual privatization of the program and its functions, specifying that once the helium debt is retired, the Helium Production Fund would be dissolved. The debt was repaid at the beginning of 2014. The Helium Stewardship Act of 2013 (HSA), Public Law 113–40, provided for continued operation of the Helium program while facilitating a gradual exit from the helium market. The Helium program consists of: (a) continued storage and transmission of crude helium; (b) oversight of the production of helium on Federal lands; and (c) administration of in-kind and open market crude helium gas sale programs. To minimize impacts to the helium market, the HSA provides a "glide path" from the sales mandated under HPA, increasing the sales price of helium through an auction mechanism and reducing the total volume of helium sold each year until the amount in storage reaches 3.0 billion cubic feet. The 3.0 bcf target was reached October 1, 2018, and BLM is no longer selling crude helium. Additionally,

pursuant to HSA BLM transferred all assets for disposal to the General Services Administration (GSA) at the end of FY 2021. The GSA, following its disposal process, will complete marketing, asset valuation, and dispose of all assets.

## Balance Sheet (in millions of dollars)

Identification code 014–4053–0–3–306	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	171	171
1206 Non-Federal assets: Receivables, net .....	6	6
1605 Accounts receivable from foreclosed property .....	6	6
Other Federal assets:		
1802 Inventories and related properties .....		
1803 Property, plant and equipment, net .....		
1901 Other assets .....		
1999 Total assets .....	183	183
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	21	21
2105 Other .....		
2201 Non-Federal liabilities: Accounts payable .....		
2999 Total liabilities .....	21	21
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	162	162
4999 Total liabilities and net position .....	183	183

## Object Classification (in millions of dollars)

Identification code 014–4053–0–3–306	2024 actual	2025 est.	2026 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
23.2 Rental payments to others .....		9	9
23.3 Communications, utilities, and miscellaneous charges .....		3	3
25.2 Other services from non-Federal sources .....	2	6	6
25.7 Operation and maintenance of equipment .....	2	7	7
99.9 Total new obligations, unexpired accounts .....	7	28	28

## Employment Summary

Identification code 014–4053–0–3–306	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	16	16	16

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 014–4525–0–4–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Operating expenses .....	213	190	190
0802 Capital investment .....	116	60	60
0900 Total new obligations, unexpired accounts .....	329	250	250
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	219	227	246
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	220	227	246
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	333	269	275
1701 Change in uncollected payments, Federal sources .....	3		
1750 Spending auth from offsetting collections, disc (total) .....	336	269	275
1930 Total budgetary resources available .....	556	496	521
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	227	246	271
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	71	100	323

WORKING CAPITAL FUND—Continued  
Program and Financing—Continued

Identification code 014–4525–0–4–302	2024 actual	2025 est.	2026 est.
3010 New obligations, unexpired accounts .....	329	250	250
3020 Outlays (gross) .....	-299	-27	-55
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	100	323	518
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-11	-14	-14
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-14	-14	-14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	60	86	309
3200 Obligated balance, end of year .....	86	309	504
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	336	269	275
Outlays, gross:			
4010 Outlays from new discretionary authority .....	211	27	28
4011 Outlays from discretionary balances .....	88	.....	27
4020 Outlays, gross (total) .....	299	27	55
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-333	-269	-275
4040 Offsets against gross budget authority and outlays (total) ....	-333	-269	-275
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
4080 Outlays, net (discretionary) .....	-34	-242	-220
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-34	-242	-220

Section 306 of the Federal Land Policy and Management Act of 1976 authorizes a Bureau of Land Management working capital fund. The fund is managed as a self-sustaining revolving fund for purchase and maintenance of vehicles and equipment, purchase of materials for resource conservation projects, purchase of uniforms, and other business-type functions.

## Balance Sheet (in millions of dollars)

Identification code 014–4525–0–4–302	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	233	233
Investments in U.S. securities:		
1106 Receivables, net .....	7	7
Other Federal assets:		
1801 Cash and other monetary assets .....	.....	.....
1802 Inventories and related properties .....	.....	.....
1803 Property, plant and equipment, net .....	.....	.....
1999 Total assets .....	240	240
<b>LIABILITIES:</b>		
2105 Federal liabilities: Other .....	.....	.....
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	240	240
4999 Total liabilities and net position .....	240	240

## Object Classification (in millions of dollars)

Identification code 014–4525–0–4–302	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	144	144	144
11.3 Other than full-time permanent .....	4	4	4
11.5 Other personnel compensation .....	2	3	3
11.9 Total personnel compensation .....	150	151	151
12.1 Civilian personnel benefits .....	68	68	68
25.2 Other services from non-Federal sources .....	1	1	1
25.7 Operation and maintenance of equipment .....	8	2	2
26.0 Supplies and materials .....	35	10	10
31.0 Equipment .....	67	18	18
99.9 Total new obligations, unexpired accounts .....	329	250	250

## Employment Summary

Identification code 014–4525–0–4–302	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	33	34	34

## Trust Funds

## MISCELLANEOUS TRUST FUNDS

*In addition to amounts authorized to be expended under existing laws, there is hereby appropriated such amounts as may be contributed under section 307 of the Federal Land Policy and Management Act of 1976, Public Law 94–579, as amended (43 U.S.C. 1737), and such amounts as may be advanced for administrative costs, surveys, appraisals, and costs of making conveyances of omitted lands under section 211(b) of Public Law 94–579 (43 U.S.C. 1721(b)), to remain available until expended.*

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9971–0–7–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	2
Receipts:			
Current law:			
1130 Contributions and Deposits, BLM .....	27	32	32
2000 Total: Balances and receipts .....	27	32	34
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds .....	-27	-30	-30
5099 Balance, end of year .....	.....	2	4

## Program and Financing (in millions of dollars)

Identification code 014–9971–0–7–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Resource development FLPMA .....	17	18	18
0002 Resource development CA OHV .....	9	10	10
0003 Resource development Taylor Grazing .....	1	1	1
0004 Public Survey .....	1	1	1
0900 Total new obligations, unexpired accounts .....	28	30	30

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	77	81	81
1021 Recoveries of prior year unpaid obligations .....	5	.....	.....
1070 Unobligated balance (total) .....	82	81	81
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	27	30	30
1930 Total budgetary resources available .....	109	111	111
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	81	81	81

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	17	14	12
3010 New obligations, unexpired accounts .....	28	30	30
3020 Outlays (gross) .....	-26	-32	-31
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	14	12	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	17	14	12
3200 Obligated balance, end of year .....	14	12	11

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	27	30	30
Outlays, gross:			
4100 Outlays from new mandatory authority .....	6	14	14
4101 Outlays from mandatory balances .....	20	18	17
4110 Outlays, gross (total) .....	26	32	31
4180 Budget authority, net (total) .....	27	30	30
4190 Outlays, net (total) .....	26	32	31



Current Trust Funds include:

**Land and Resource Management Trust Fund.**—Provides for the acceptance of contributed money or services for: 1) resource development, protection, and management; 2) conveyance or acquisition of public lands (including omitted lands or islands) to States, their political subdivisions, or individuals; and 3) conducting cadastral surveys, provided that estimated costs are paid prior to project initiation. (The Federal Land Policy and Management Act of 1976 (43 U.S.C. 1721, 1737)). The Sikes Act of 1974, as amended, provides for acceptance of contributions for conservation, restoration, and management of species and their habitats in cooperation with State wildlife agencies (16 U.S.C. 670 et seq.).

Permanent Trust Funds include:

**Range improvements.**—Acceptance of contributions for rangeland improvements is authorized by the Taylor Grazing Act (43 U.S.C. 315h and 315i). These funds are permanently appropriated as trust funds to the Secretary for uses specified by those Acts.

**Public surveys.**—Acceptance of contributions for public surveys is authorized by 43 U.S.C. 759, 761, and 31 U.S.C. 1321(a). These contributions are permanently appropriated as trust funds to the Secretary for uses specified by those Acts.

**Trustee funds, Alaska townsites.**—Amounts received from the sale of Alaska town lots are available for expenses incident to the maintenance and sale of townsites (31 U.S.C. 1321; Comp. Gen. Dec. of Nov. 18, 1935).

#### Object Classification (in millions of dollars)

Identification code 014–9971–0–7–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	8	9	9
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	10	11	11
12.1 Civilian personnel benefits .....	3	3	3
25.2 Other services from non-Federal sources .....	7	8	8
25.3 Other goods and services from Federal sources .....	2	2	2
26.0 Supplies and materials .....	2	2	2
32.0 Land and structures .....	1	1	1
41.0 Grants, subsidies, and contributions .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	28	30	30

#### Employment Summary

Identification code 014–9971–0–7–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	99	98	98

#### ADMINISTRATIVE PROVISIONS

*The Bureau of Land Management may carry out the operations funded under this Act by direct expenditure, contracts, grants, cooperative agreements, and reimbursable agreements with public and private entities, including with States. Appropriations for the Bureau shall be available for purchase, erection, and dismantlement of temporary structures, and alteration and maintenance of necessary buildings and appurtenant facilities to which the United States has title; up to \$100,000 for payments, at the discretion of the Secretary, for information or evidence concerning violations of laws administered by the Bureau; miscellaneous and emergency expenses of enforcement activities authorized or approved by the Secretary and to be accounted for solely on the Secretary's certificate, not to exceed \$10,000: Provided, That notwithstanding section 501 of title 44, United States Code, the Bureau may, under cooperative cost-sharing and partnership arrangements authorized by law, procure printing services from cooperators in connection with jointly produced publications for which the cooperators share the cost of printing either in cash or in services, and the Bureau determines the cooperator is capable of meeting accepted quality standards: Provided further, That projects to be funded pursuant to a written*

*commitment by a State government to provide an identified amount of money in support of the project may be carried out by the Bureau on a reimbursable basis.*

#### BUREAU OF OCEAN ENERGY MANAGEMENT

##### Federal Funds

##### OCEAN ENERGY MANAGEMENT

*For expenses necessary for granting and administering leases, easements, rights-of-way, and agreements for use for oil and gas, other minerals, energy, and marine-related purposes on the Outer Continental Shelf and approving operations related thereto, as authorized by law; for environmental studies, as authorized by law; for implementing other laws and to the extent provided by Presidential or Secretarial delegation; and for matching grants or cooperative agreements, \$148,234,000, of which \$76,458,000 is to remain available until September 30, 2027, and of which \$71,776,000 is to remain available until expended: Provided, That this total appropriation shall be reduced by amounts collected by the Secretary of the Interior and credited to this appropriation from additions to receipts resulting from increases to lease rental rates in effect on August 5, 1993, and from cost recovery fees from activities conducted by the Bureau of Ocean Energy Management pursuant to the Outer Continental Shelf Lands Act (67 Stat. 28) (43 U.S.C. 1331 et seq.), including studies, assessments, analysis, and miscellaneous administrative activities: Provided further, That the sum herein appropriated shall be reduced as such collections are received during the fiscal year, so as to result in a final fiscal year 2026 appropriation estimated at not more than \$76,458,000: Provided further, That not to exceed \$3,000 shall be available for reasonable expenses related to promoting volunteer beach and marine cleanup activities: Provided further, That not to exceed \$5,000 shall be available for official reception and representation expenses.*

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

#### Program and Financing (in millions of dollars)

Identification code 014–1917–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Renewable Energy .....	44	24	.....
0002 Conventional Energy .....	62	53	54
0003 Environmental Programs .....	83	55	32
0004 Executive Direction .....	18	15	7
0006 Marine Minerals .....	14	11	11
0007 2022 Inflation Reduction Act (P.L. 117–169) .....	18	1	.....
0192 Total direct program .....	239	159	104
0799 Total direct obligations .....	239	159	104
0802 RSAs .....	4	3	2
0900 Total new obligations, unexpired accounts .....	243	162	106
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	70	56	117
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	38	.....	.....
1021 Recoveries of prior year unpaid obligations .....	3	8	8
1070 Unobligated balance (total) .....	73	64	125
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation – Ocean Energy Management .....	155	156	76
Spending authority from offsetting collections, discretionary:			
1700 Collected – Offsetting Collections (Rents & Cost Recoveries) .....	56	55	72
1700 Collected – RSAs .....	1	2	2
1700 Collected – Contributions .....	1	1	1
1701 Change in uncollected payments, Federal sources .....	13	1	1
1750 Spending auth from offsetting collections, disc (total) .....	71	59	76
1900 Budget authority (total) .....	226	215	152
1930 Total budgetary resources available .....	299	279	277
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	56	117	171
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	154	166	156
3010 New obligations, unexpired accounts .....	243	162	106
3020 Outlays (gross) .....	-226	-164	-177
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-8	-8
3041 Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	166	156	77

OCEAN ENERGY MANAGEMENT—Continued  
Program and Financing—Continued

Identification code 014–1917–0–1–302	2024 actual	2025 est.	2026 est.
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-16	-17
3070 Change in uncollected pymts, Fed sources, unexpired .....	-13	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-16	-17	-18
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	151	150	139
3200 Obligated balance, end of year .....	150	139	59
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	226	215	152
Outlays, gross:			
4010 Outlays from new discretionary authority .....	126	121	72
4011 Outlays from discretionary balances .....	95	33	93
4020 Outlays, gross (total) .....	221	154	165
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources: RSAs .....	-1	-2	-2
4033 Non-Federal sources - OCS offsetting collections-rents & cost rec fees; contributions .....	-57	-56	-73
4040 Offsets against gross budget authority and outlays (total) ....	-58	-58	-75
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-13	-1	-1
4070 Budget authority, net (discretionary) .....	155	156	76
4080 Outlays, net (discretionary) .....	163	96	90
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	5	10	12
4180 Budget authority, net (total) .....	155	156	76
4190 Outlays, net (total) .....	168	106	102
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	5	5	5
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	5	5	5

The Bureau of Ocean Energy Management (BOEM) manages the development of the nation's offshore energy, mineral, and geological resources on the U.S. Outer Continental Shelf (OCS) in an environmentally and economically responsible way. BOEM's work supports Administration efforts to unleash OCS energy and critical mineral potential and thus generate prosperity and economic growth while improving national security. To carry out this mission, BOEM: provides OCS oil and gas planning, leasing and oversight, including inventories of oil and gas reserves, resource and economic evaluation, review and administration of oil and gas exploration and development plans, geological and geophysical permitting, and financial assurance and risk management; conveys sand and gravel resources for use in coastal restoration and beach nourishment to preserve infrastructure, defense facilities, and the nation's coasts; collects information to advance geologic mapping of OCS critical minerals; and conducts environmental assessment and analysis.

The Ocean Energy Management account includes the following budget activities: Conventional Energy, Marine Minerals, Environmental Programs, and Executive Direction.

**Conventional Energy.**—Manages OCS oil and gas development in line with the requirements of Executive Orders 14148, 14153, 14154, and 14156. BOEM activities include: developing and implementing the National OCS Oil and Gas Leasing Program; implementing the lease sale process; administering leases; protecting the Federal Government from financial risks related to natural resource development; reviewing exploration and development plans and geological and geophysical permit applications; developing and maintaining the OCS cadastre; conducting technical and economic resource evaluation and fair market value determination; and, engaging in carbon sequestration efforts. In conducting these activities, the bureau involves Tribal Nations, the public and stakeholders.

**Marine Minerals.**—Manages non-energy minerals on the OCS and conveys, on a noncompetitive basis, the rights to those resources to Federal,

State, and local government agencies for shore protection, beach and wetlands restoration projects, or for use in construction projects funded or authorized by the Federal Government. Facilitates access to and manages these crucial OCS resources to support resilient coasts, natural disaster preparedness, and protection of shoreline infrastructure vital to the Nation's security, economy, and ecosystems. In line with Executive Order 14285, resources support assessment of OCS critical minerals and collection of baseline information about the ecological communities and conditions associated with critical mineral deposits. Funding supports mineral resource exploration and leasing activities, coordination with governmental partners, engagement of stakeholders, and scientific research to improve decision-making and risk management.

**Environmental Programs.**—Advances Administration priorities by ensuring science and environmental protection are considered in BOEM's decision-making. Informs decision-makers and the public about the potential impacts of OCS energy and mineral activities on the marine, coastal, and human environments and measures to avoid or reduce impacts. Develops the environmental impact statements and environmental assessments needed to consider the potential environmental impacts of proposed actions in accordance with the National Environmental Protection Act, the OCS Lands Act, and numerous other statutes, regulations, and executive orders. Funding supports scientific research needed to inform policy decisions regarding energy and mineral development on the OCS.

**Executive Direction.**—Funds bureau-wide leadership, direction, management, coordination, communication strategies, outreach, and regulatory development. This includes budget management, administrative services management, bureau-wide information technology management and governance, congressional and public affairs, policy analysis, regulations, overseeing official documents, international affairs, and Freedom of Information Act activities.

## Object Classification (in millions of dollars)

Identification code 014–1917–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	85	58	38
12.1 Civilian personnel benefits .....	31	21	13
21.0 Travel and transportation of persons .....	2	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	.....
25.2 Other services from non-Federal sources .....	40	26	17
25.3 Other goods and services from Federal sources .....	67	44	29
31.0 Equipment .....	2	2	1
41.0 Grants, subsidies, and contributions .....	11	7	5
99.0 Direct obligations .....	239	160	104
99.0 Reimbursable obligations .....	4	2	2
99.9 Total new obligations, unexpired accounts .....	243	162	106

## Employment Summary

Identification code 014–1917–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	611	676	547
2001 Reimbursable civilian full-time equivalent employment .....	3	.....	.....

## DECOMMISSIONING ACTIVITIES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5614–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	3	4
Receipts:			
Current law:			
1130 Proceeds from Forfeited Bonds and Settlements, Decommissioning Activities .....	3	10	1
2000 Total: Balances and receipts .....	3	13	5
Appropriations:			
Current law:			
2101 Decommissioning Activities .....	.....	-10	-1
2103 Decommissioning Activities .....	.....	.....	-1

2132	Decommissioning Activities .....	1	
2199	Total current law appropriations .....	-9	-2
2999	Total appropriations .....	-9	-2
5099	Balance, end of year .....	3	4

**Program and Financing** (in millions of dollars)

Identification code 014-5614-0-2-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Forfeitures .....		9	1
0900 Total new obligations, unexpired accounts (object class 25.2) .....		9	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			451
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	451		
1070 Unobligated balance (total) .....	451		451
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	10		1
1203 Appropriation (previously unavailable)(special or trust) ....			1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1		
1260 Appropriations, mandatory (total) .....	9		2
1930 Total budgetary resources available .....	460		453
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	451		452
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			8
3010 New obligations, unexpired accounts .....	9		1
3020 Outlays (gross) .....	-1		-1
3050 Unpaid obligations, end of year .....	8		8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			8
3200 Obligated balance, end of year .....	8		8
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	9		2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1		
4101 Outlays from mandatory balances .....			1
4110 Outlays, gross (total) .....	1		1
4180 Budget authority, net (total) .....	9		2
4190 Outlays, net (total) .....	1		1

## BUREAU OF SAFETY AND ENVIRONMENTAL ENFORCEMENT

**Federal Funds**

## OFFSHORE SAFETY AND ENVIRONMENTAL ENFORCEMENT

For expenses necessary for the regulation of operations related to leases, easements, rights-of-way, and agreements for use for oil and gas, other minerals, energy, and marine-related purposes on the Outer Continental Shelf, as authorized by law; for enforcing and implementing laws and regulations as authorized by law and to the extent provided by Presidential or Secretarial delegation; and for matching grants or cooperative agreements, \$91,162,000, of which \$53,020,000, including not to exceed \$3,000 for official reception and representation expenses, is to remain available until September 30, 2027, and of which \$38,142,000 is to remain available until expended: Provided, That this total appropriation shall be reduced by amounts collected by the Secretary of the Interior and credited to this appropriation from additions to receipts resulting from increases to lease rental rates in effect on August 5, 1993, and from cost recovery fees from activities conducted by the Bureau of Safety and Environmental Enforcement pursuant to the Outer Continental Shelf Lands Act (67 Stat. 29) (43 U.S.C. 1331 et seq.), including studies, assessments, analysis, and miscellaneous administrative activities: Provided further, That the sum herein appropriated shall be reduced as such collections are received during the fiscal year, so as to result in a final fiscal year 2026 appropriation estimated at not more than \$53,020,000.

For an additional amount, \$37,144,000, to remain available until expended, to be reduced by amounts collected by the Secretary and credited to this appropriation, which shall be derived from non-refundable inspection fees collected in fiscal year 2026, as provided in this Act: Provided, That for fiscal year 2026, not less than 50 percent of the inspection fees expended by the Bureau of Safety and Environmental Enforcement will be used to fund personnel and mission-related costs to expand capacity and expedite the orderly development, subject to environmental safeguards, of the Outer Continental Shelf pursuant to the Outer Continental Shelf Lands Act (43 U.S.C. 1331 et seq.), including the review of applications for permits to drill.

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

**Program and Financing** (in millions of dollars)

Identification code 014-1700-0-1-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Environmental Enforcement .....	6	8	4
0002 Operations, Safety and Regulation .....	192	193	101
0003 Administrative Operations .....	19	20	12
0004 Executive Direction .....	21	21	11
0192 Total direct program .....	238	242	128
0799 Total direct obligations .....	238	242	128
0802 Reimbursable Service Agreements .....	68	69	
0900 Total new obligations, unexpired accounts .....	306	311	128
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	76	56	2
1021 Recoveries of prior year unpaid obligations .....	8		
1070 Unobligated balance (total) .....	84	56	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	148	137	53
Spending authority from offsetting collections, discretionary:			
1700 Offsetting Collections (Cost Recovery) .....	3	8	8
1700 Offsetting Collections (Rental Receipts) .....	23	23	30
1700 Collected (Inspection Fee) .....	32	37	37
1700 Reimbursable Service Agreements .....	62	52	
1701 Change in uncollected payments, Federal sources .....	10		
1750 Spending auth from offsetting collections, disc (total) .....	130	120	75
1900 Budget authority (total) .....	278	257	128
1930 Total budgetary resources available .....	362	313	130
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	56	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	134	135	137
3010 New obligations, unexpired accounts .....	306	311	128
3020 Outlays (gross) .....	-295	-309	-168
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8		
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	135	137	97
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-44	-53	-53
3070 Change in uncollected pymts, Fed sources, unexpired .....	-10		
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-53	-53	-53
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	90	82	84
3200 Obligated balance, end of year .....	82	84	44
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	278	257	128
Outlays, gross:			
4010 Outlays from new discretionary authority .....	165	180	90
4011 Outlays from discretionary balances .....	130	129	78
4020 Outlays, gross (total) .....	295	309	168
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-62	-52	
4033 Non-Federal sources .....	-58	-68	-75
4040 Offsets against gross budget authority and outlays (total) ....	-120	-120	-75
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-10		

## OFFSHORE SAFETY AND ENVIRONMENTAL ENFORCEMENT—Continued

## Program and Financing—Continued

Identification code 014–1700–0–1–302	2024 actual	2025 est.	2026 est.
4060 Additional offsets against budget authority only (total) .....	-10	.....	.....
4070 Budget authority, net (discretionary) .....	148	137	53
4080 Outlays, net (discretionary) .....	175	189	93
4180 Budget authority, net (total) .....	148	137	53
4190 Outlays, net (total) .....	175	189	93
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	6	6	6
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	6	6	6

The Bureau of Safety and Environmental Enforcement (BSEE) was established on October 1, 2011, to ensure the safe and environmentally responsible exploration, development, production, and stewardship of the Nation's offshore energy resources. BSEE is committed to eliminating unnecessary regulatory barriers, accelerating offshore energy development, ensuring the United States leads in global energy production, and engaging in offshore development that is rapid, responsible, and fully aligned with the Administration's energy goals. The Bureau continues to improve its mission processes and staff capabilities to keep pace with innovation in Outer Continental Shelf (OCS) exploration and production, and it must continue to adapt and respond to changes in the lifecycle of offshore energy development. BSEE is committed to continually improving the effectiveness of its safety management systems program and compliance assurance functions, such as the inspection program, enhancing its permitting processes around greater quality assurance and consistency, ensuring high levels of preparedness in the event of oil spills, and addressing requirements to regulate existing OCS energy infrastructure. BSEE's operations align with the Administration's vision for American energy dominance, ensuring the OCS remains a safe and stable energy source. The Offshore Safety and Environmental Enforcement (OSEE) account is BSEE's primary operating account and funds the following activities: Operations, Safety, and Regulation; Environmental Enforcement; Administrative Operations; Executive Direction; and Offshore Decommissioning.

**Operations, Safety, and Regulation.**—Funds reviews of OCS energy permit applications; inspections of OCS facilities, including critical high-risk activities; investigations; enforcement of relevant statutes; audit programs; annual operator performance reviews; verification of oil and gas production; research supporting the analysis of emerging technologies, standards and regulatory review; development activities; and technical training.

**Environmental Enforcement.**—Funds environmental compliance staff and operational support required to manage compliance verification and enforcement of environmental standards placed on OCS energy and marine mineral operations; BSEE's compliance with NEPA, the Endangered Species Act (ESA), the National Historic Preservation Act (NHPA), and other environmental laws and regulations; specialized inspections to ensure compliance with air and water quality requirements and other environmental mitigation measures; management of "Rigs-to-Reefs", BSEE's artificial reef program; and support for BSEE's Tribal consultation responsibilities.

**Administrative Operations.**—Funds general administration programs, emergency management, finance, human resources, procurement, and information management.

**Executive Direction.**—Funds bureau-wide leadership, direction, management, coordination, communications strategies, and outreach. This includes functions such as budget and policy and analysis.

**Offshore Decommissioning.**—Funds according to regulatory standards, the proper maintenance, monitoring, and decommissioning of orphaned wells, pipelines, and structures left on the OCS for which there is no remaining liable party.

## Object Classification (in millions of dollars)

Identification code 014–1700–0–1–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	93	96	54
12.1 Civilian personnel benefits .....	34	35	20
21.0 Travel and transportation of persons .....	2	2	1
23.1 Rental payments to GSA .....	10	10	8
25.1 Advisory and assistance services .....	23	23	2
25.2 Other services from non-Federal sources .....	48	48	30
25.3 Other goods and services from Federal sources .....	14	14	13
25.5 Research and development contracts .....	5	5	.....
25.7 Operation and maintenance of equipment .....	3	3	.....
26.0 Supplies and materials .....	1	1	.....
31.0 Equipment .....	3	3	.....
41.0 Grants, subsidies, and contributions .....	2	2	.....
99.0 Direct obligations .....	238	242	128
99.0 Reimbursable obligations .....	68	69	.....
99.9 Total new obligations, unexpired accounts .....	306	311	128

## Employment Summary

Identification code 014–1700–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	695	778	501
2001 Reimbursable civilian full-time equivalent employment .....	137	125	.....

## Trust Funds

## OIL SPILL RESEARCH

*For necessary expenses to carry out title I, section 1016 and title IV, section 4303 of the Oil Pollution Act of 1990, Public Law 101–380, as amended (33 U.S.C. 2716 and 2716a), section 311(j) of the Federal Water Pollution Control Act Amendments of 1972, Public Law 92–500, as amended (33 U.S.C. 1321(j)), and section 24(b) of the Outer Continental Shelf Land Act Amendments of 1978, Public Law 95–372, as amended (43 U.S.C. 1350(b)), \$15,099,000, which shall be derived from the Oil Spill Liability Trust Fund, to remain available until expended.*

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

## Program and Financing (in millions of dollars)

Identification code 014–8370–0–7–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Oil Spill Research (Direct) .....	16	15	15
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	19	19	19
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	20	19	19
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	15	15	15
1930 Total budgetary resources available .....	35	34	34
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	19	19	19
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	13	10
3010 New obligations, unexpired accounts .....	16	15	15
3020 Outlays (gross) .....	-16	-18	-16
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	13	10	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	13	10
3200 Obligated balance, end of year .....	13	10	9
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15	15	15
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	8	8
4011 Outlays from discretionary balances .....	11	10	8

4020	Outlays, gross (total) .....	16	18	16
4180	Budget authority, net (total) .....	15	15	15
4190	Outlays, net (total) .....	16	18	16

The Oil Pollution Act of 1990 authorizes use of the Oil Spill Liability Trust Fund, established by section 9509 of the Internal Revenue Code of 1986. The Oil Spill Research appropriation is drawn from the Oil Spill Liability Trust Fund and funds: 1) oil spill prevention, abatement, planning, preparedness, and response functions for all facilities seaward of the coastline of the United States that handle, store, or transport oil; 2) oil spill research; and 3) Ohmsett—the National Oil Spill Response Research and Renewable Energy Test Facility.

**Object Classification** (in millions of dollars)

Identification code 014–8370–0–7–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	4	4	4
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	4	4	4
25.5 Research and development contracts .....	6	6	6
99.0 Direct obligations .....	15	15	15
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	16	15	15

**Employment Summary**

Identification code 014–8370–0–7–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	25	23	23

## OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

**Federal Funds****REGULATION AND TECHNOLOGY**

For necessary expenses to carry out the provisions of the Surface Mining Control and Reclamation Act of 1977, Public Law 95–87, as amended (30 U.S.C. 1201 et seq.), \$101,186,000, to remain available until September 30, 2027, of which \$52,400,000 shall be available for State and tribal regulatory grants, and of which not to exceed \$5,000 may be for official reception and representation expenses: Provided, That appropriations for the Office of Surface Mining Reclamation and Enforcement may provide for the travel and per diem expenses of State and tribal personnel attending Office of Surface Mining Reclamation and Enforcement sponsored training.

In addition, for costs to review, administer, and enforce permits issued by the Office pursuant to section 507 of the Surface Mining Control and Reclamation Act of 1977, Public Law 95–87, as amended (30 U.S.C. 1257), \$40,000, to remain available until expended: Provided, That fees assessed and collected by the Office pursuant to such section 507 shall be credited to this account as discretionary offsetting collections, to remain available until expended: Provided further, That the sum herein appropriated from the general fund shall be reduced as collections are received during the fiscal year, so as to result in a fiscal year 2026 appropriation estimated at not more than \$101,186,000.

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

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–1801–0–1–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1
Receipts:			
Current law:			
1110 Civil Penalties, Office of Surface Mining Reclamation and Enforcement .....		1	1
2000 Total: Balances and receipts .....		1	2
5099 Balance, end of year .....		1	2

**Program and Financing** (in millions of dollars)

Identification code 014–1801–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Environmental protection .....	86	86	74
0003 Technology development and transfer .....	16	16	14
0004 Financial management .....	1	1	1
0005 Executive direction and administration .....	13	13	12
0900 Total new obligations, unexpired accounts .....	116	116	101
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	39	41	44
1021 Recoveries of prior year unpaid obligations .....	3	3	3
1070 Unobligated balance (total) .....	42	44	47
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	116	116	101
1900 Budget authority (total) .....	116	116	101
1930 Total budgetary resources available .....	158	160	148
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	41	44	47
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	55	51	48
3010 New obligations, unexpired accounts .....	116	116	101
3020 Outlays (gross) .....	-115	-116	-109
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-3	-3
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	51	48	37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	55	51	48
3200 Obligated balance, end of year .....	51	48	37
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	116	116	101
Outlays, gross:			
4010 Outlays from new discretionary authority .....	35	50	43
4011 Outlays from discretionary balances .....	80	66	66
4020 Outlays, gross (total) .....	115	116	109
4180 Budget authority, net (total) .....	116	116	101
4190 Outlays, net (total) .....	115	116	109

**Environmental protection.**—This activity ensures the environment is protected during surface coal mining operations and coal operators adequately reclaim disturbed land after mining is completed.

Under this activity, the Office of Surface Mining Reclamation and Enforcement provides grants and support to States and Tribes to operate enforcement programs on lands within their jurisdiction under the terms of the Surface Mining Control and Reclamation Act of 1977. This activity also provides for the Federal operation of enforcement programs in States without their own regulatory program and on Federal and Indian lands, as well as Federal oversight of the State regulatory programs.

**Technology development and transfer.**—This activity provides funding to enhance the technical skills that States and Indian Tribes need to operate their regulatory programs. It provides training and technical tools, such as the Coal Information Management System, to States and Indian Tribes to solve problems related to the environmental effects of coal mining and technical assistance to address specific coal mining issues.

**Financial management.**—This activity provides resources for managing, accounting, and processing collections, and pursuing delinquent civil penalties. This includes developing and maintaining information management systems that support these functions and enhance the agency's ability to deny new mining permits to applicants with unabated State or Federal violations. This activity also includes accounting for and reporting on grants awarded to States and Tribes for regulatory purposes.

**Executive direction and administration.**—This activity provides funding for executive direction, general administrative support, and the acquisition

## REGULATION AND TECHNOLOGY—Continued

of certain agency-wide common services, such as rent, telephones, and postage.

## Object Classification (in millions of dollars)

Identification code 014–1801–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	26	26	24
12.1 Civilian personnel benefits .....	10	10	8
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
23.2 Rental payments to others .....	1	1	1
25.2 Other services from non-Federal sources .....	9	9	8
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	66	66	56
99.9 Total new obligations, unexpired accounts .....	116	116	101

## Employment Summary

Identification code 014–1801–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	224	219	219

## ABANDONED MINE RECLAMATION FUND

For necessary expenses to carry out title IV of the Surface Mining Control and Reclamation Act of 1977, Public Law 95–87, as amended (30 U.S.C. 1231–1245), \$30,546,000, to be derived from receipts of the Abandoned Mine Reclamation Fund and to remain available until expended: Provided, That pursuant to sections 3701 and 3717 of title 31, United States Code, the Department of the Interior is authorized to use up to 20 percent from the recovery of the delinquent debt owed to the United States Government to pay for contracts to collect these debts: Provided further, That funds made available under title IV of Public Law 95–87, as amended, may be used for any required non-Federal share of the cost of projects funded by the Federal Government for the purpose of environmental restoration related to treatment or abatement of acid mine drainage from abandoned mines: Provided further, That such projects must be consistent with the purposes and priorities of the Surface Mining Control and Reclamation Act: Provided further, That amounts provided under this heading may be used for the travel and per diem expenses of State and tribal personnel attending Office of Surface Mining Reclamation and Enforcement sponsored training: Provided further, That of the amounts provided under this heading, not to exceed \$5,000 shall be available for official reception and representation expenses.

In addition, \$130,000,000, to remain available until expended, for grants to States and federally recognized Indian tribes for reclamation of abandoned mine lands and other related activities: Provided, That such additional amount shall be used for economic and community development in conjunction with the priorities described in section 403(a) of the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1233(a)): Provided further, That of such additional amount, \$86,000,000 shall be distributed in equal amounts to the three Appalachian States with the greatest amount of unfunded needs to meet the priorities described in paragraphs (1) and (2) of such section, \$33,000,000 shall be distributed in equal amounts to the three Appalachian States with the subsequent greatest amount of unfunded needs to meet such priorities, and \$11,000,000 shall be for grants to federally recognized Indian tribes, without regard to their status as certified or uncertified under the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1233(a)), for reclamation of abandoned mine lands and other related activities and shall be used for economic and community development in conjunction with the priorities in section 403(a) of the Surface Mining Control and Reclamation Act of 1977.

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5015–0–2–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2,516	2,904	3,004
Receipts:			
Current law:			
1110 Abandoned Mine Reclamation Fund, Reclamation Fees .....	84	80	70
1140 Earnings on Investments, Abandoned Mine Reclamation Fund .....	796	543	492

1199 Total current law receipts .....	880	623	562
1999 Total receipts .....	880	623	562
2000 Total: Balances and receipts .....	3,396	3,527	3,566
Appropriations:			
Current law:			
2101 Abandoned Mine Reclamation Fund .....	-33	-33	-31
2101 Abandoned Mine Reclamation Fund .....	-363	-401	-464
2101 Abandoned Mine Reclamation Fund .....	-102	-94	-92
2132 Abandoned Mine Reclamation Fund .....	6	5	5
2199 Total current law appropriations .....	-492	-523	-582
2999 Total appropriations .....	-492	-523	-582
5099 Balance, end of year .....	2,904	3,004	2,984

## Program and Financing (in millions of dollars)

Identification code 014–5015–0–2–999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Environmental Restoration .....	270	286	286
0002 Technology development and transfer .....	6	6	4
0003 Financial management .....	6	6	6
0004 Executive direction and administration .....	7	7	7
0005 AML funded Grants to States .....	139	92	87
0006 UMW and other benefits .....	363	401	464
0007 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	763	745	745
0900 Total new obligations, unexpired accounts .....	1,554	1,543	1,599

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10,753	9,855	8,990
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	10,726		
1021 Recoveries of prior year unpaid obligations .....	34	25	25
1070 Unobligated balance (total) .....	10,787	9,880	9,015
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation (Economic Development) .....	130	130	130
1101 Appropriation (special or trust) .....	33	33	31
1160 Appropriation, discretionary (total) .....	163	163	161
Appropriations, mandatory:			
1201 Appropriation (AML & RAMP transfers to UMW) .....	363	401	464
1201 Appropriation (AML grants to states) .....	102	94	92
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-6	-5	-5
1260 Appropriations, mandatory (total) .....	459	490	551
1900 Budget authority (total) .....	622	653	712
1930 Total budgetary resources available .....	11,409	10,533	9,727
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9,855	8,990	8,128

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,337	1,811	2,127
3010 New obligations, unexpired accounts .....	1,554	1,543	1,599
3020 Outlays (gross) .....	-1,046	-1,202	-1,310
3040 Recoveries of prior year unpaid obligations, unexpired .....	-34	-25	-25
3050 Unpaid obligations, end of year .....	1,811	2,127	2,391
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,337	1,811	2,127
3200 Obligated balance, end of year .....	1,811	2,127	2,391

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	163	163	161
Outlays, gross:			
4010 Outlays from new discretionary authority .....	146	152	150
4011 Outlays from discretionary balances .....	468	551	604
4020 Outlays, gross (total) .....	614	703	754
Mandatory:			
4090 Budget authority, gross .....	459	490	551
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	417	479
4101 Outlays from mandatory balances .....	429	82	77
4110 Outlays, gross (total) .....	432	499	556
4180 Budget authority, net (total) .....	622	653	712
4190 Outlays, net (total) .....	1,046	1,202	1,310

**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	14,663	14,554	14,618
5001	Total investments, EOY: Federal securities: Par value .....	14,554	14,618	14,748

**Environmental restoration.**—This activity includes functions that contribute to the reclamation of lands and waters affected by historical coal mining. This activity provides discretionary funding for the Federal reclamation program, including for watershed restoration projects, and for the evaluation of State and tribal reclamation programs that now receive mandatory funding for reclamation activities. This activity also provides for the operation of Federal reclamation programs for activities in those States without their own reclamation programs.

This account includes the Abandoned Mine Land Economic Revitalization program, which aims to return legacy coal mining sites to productive use and foster economic and community development.

**Technology development and transfer.**—This activity provides funding to enhance the technical skills States and Indian Tribes need to operate their reclamation programs. The Office of Surface Mining Reclamation and Enforcement (OSMRE) provides training and technical assistance on mining and reclamation-related problems.

**Financial management.**—This activity provides funding to identify, notify operators of, collect, and audit fees from coal operators for the Abandoned Mine Reclamation Fund. The OSMRE seeks to maximize voluntary compliance with the Surface Mining Control and Reclamation Act's reclamation fee provisions. This activity also includes accounting for and reporting on grants awarded to States and Tribes for reclamation activities.

**Executive direction and administration.**—This activity provides funding for executive direction, general administrative support, and the acquisition of certain agency-wide common services such as rent, telephones, and postage.

**Status of Funds (in millions of dollars)**

Identification code 014–5015–0–2–999	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	3,055	2,889	2,310
0999 Total balance, start of year .....	3,055	2,889	2,310
Cash income during the year:			
Current law:			
Receipts:			
1110 Abandoned Mine Reclamation Fund, Reclamation Fees .....	84	80	70
1150 Earnings on Investments, Abandoned Mine Reclamation Fund .....	796	543	492
1199 Income under present law .....	880	623	562
1999 Total cash income .....	880	623	562
Cash outgo during year:			
Current law:			
2100 Abandoned Mine Reclamation Fund .....	-1,046	-1,202	-1,310
2199 Outgo under current law .....	-1,046	-1,202	-1,310
2999 Total cash outgo (-) .....	-1,046	-1,202	-1,310
Surplus or deficit:			
3110 Excluding interest .....	-962	-1,122	-1,240
3120 Interest .....	796	543	492
3199 Subtotal, surplus or deficit .....	-166	-579	-748
3999 Total change in fund balance .....	-166	-579	-748
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-11,665	-12,308	-13,186
4200 Abandoned Mine Reclamation Fund .....	14,554	14,618	14,748
4999 Total balance, end of year .....	2,889	2,310	1,562

**Object Classification (in millions of dollars)**

Identification code 014–5015–0–2–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	17	19	17
12.1 Civilian personnel benefits .....	7	7	7
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	2	2	2
25.2 Other services from non-Federal sources .....	369	369	369
26.0 Supplies and materials .....	2	2	2

31.0	Equipment .....	1	1	1
41.0	Grants, subsidies, and contributions .....	1,155	1,142	1,200
99.9	Total new obligations, unexpired accounts .....	1,554	1,543	1,599

**Employment Summary**

Identification code 014–5015–0–2–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	180	105	105

**PAYMENTS TO STATES IN LIEU OF COAL FEE RECEIPTS****Program and Financing (in millions of dollars)**

Identification code 014–1803–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 In Lieu Payments to Certified States and Tribes .....	112	55	53
0900 Total new obligations, unexpired accounts (object class 41.0) .....	112	55	53
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	5	4
1021 Recoveries of prior year unpaid obligations .....	85	30	30
1070 Unobligated balance (total) .....	88	35	34
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	31	26	24
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-2	-1
1260 Appropriations, mandatory (total) .....	29	24	23
1930 Total budgetary resources available .....	117	59	57
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	5	4	4

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	266	248	199
3010 New obligations, unexpired accounts .....	112	55	53
3020 Outlays (gross) .....	-45	-74	-70
3040 Recoveries of prior year unpaid obligations, unexpired .....	-85	-30	-30
3050 Unpaid obligations, end of year .....	248	199	152
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	266	248	199
3200 Obligated balance, end of year .....	248	199	152

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	29	24	23
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2		
4101 Outlays from mandatory balances .....	43	74	70
4110 Outlays, gross (total) .....	45	74	70
4180 Budget authority, net (total) .....	29	24	23
4190 Outlays, net (total) .....	45	74	70

The Surface Mining Control and Reclamation Act of 1977, as amended, authorizes mandatory Treasury payments that return half of annual coal reclamation fee collections to States and Tribes that have certified completion of their abandoned coal mine reclamation programs.

**SUPPLEMENTAL PAYMENTS TO UMWA PLANS****Program and Financing (in millions of dollars)**

Identification code 014–1804–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Supplemental Payments to UMWA Benefit Plans .....	1	5	6
0002 Payments to the 1974 UMWA Pension Plan .....	718	720	719
0900 Total new obligations, unexpired accounts (object class 25.2) .....	719	725	725

SUPPLEMENTAL PAYMENTS TO UMWA PLANS—Continued  
Program and Financing—Continued

Identification code 014–1804–0–1–999	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	719	725	725
1930 Total budgetary resources available .....	719	725	725
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	719	725	725
3020 Outlays (gross) .....	-719	-725	-725
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	719	725	725
Outlays, gross:			
4100 Outlays from new mandatory authority .....	719	725	725
4180 Budget authority, net (total) .....	719	725	725
4190 Outlays, net (total) .....	719	725	725

The Surface Mining Control and Reclamation Act of 1977, as amended by the Infrastructure Investment and Jobs Act (Public Law 117–58), the Tax Relief and Health Care Act of 2006 (Public Law 109–432), the Bipartisan Miners Act of 2019 (Division M of Public Law 116–94), and the American Miner Benefits Improvement Act of 2020 (Division Y of Public Law 116–260), authorizes mandatory Treasury payments to three United Mine Workers of America (UMWA) retiree health benefit plans (the Combined Benefit Fund, the 1992 Plan, and the 1993 Plan), to the extent that other Federal funding sources do not meet the plans' expenditure needs, and to the 1974 UMWA Pension Plan, subject to certain limitations.

## WATER AND SCIENCE

## BUREAU OF RECLAMATION

Appropriations to the Bureau of Reclamation are made from the General Fund and from certain special funds in the Treasury. Projects funded from the General Fund include the Colorado River Basin Project and the Colorado River Storage Project, among others. Special funds include the Reclamation Fund, the Central Valley Project Restoration Fund, the Colorado River Dam Fund, and the Recreation, Entrance, and User Fee account. Non-Federal entities also advance funds for operation and maintenance and provide funds under the Contributed Funds Act.

Of the Bureau's special funds, the Reclamation Fund consists of repayments and other revenues from water and power users; receipts from the sale, lease, and rental of Federal lands; and certain oil and mineral revenues. It can finance program activities authorized under "Reclamation Law" that directly benefit the 17 Western States. The Central Valley Project Restoration Fund consists of revenues from project beneficiaries. The Colorado River Dam Fund generates revenue from the sale of Boulder Canyon Project power.

The 2026 estimates are summarized by source as follows (in millions of dollars):

	Total Appropriations	General Fund	Reclamation Fund	CVP Restoration Fund	Other
<b>Appropriated Funds:</b>					
Water and Related Resources (net) .....	1080	120	960	—	—
Transferred from Water and Related Resources to Lower and Upper Colorado Basin Funds and Aging Infrastructure .....	32	32	—	—	—
California Bay-Delta Restoration .....	32	32	—	—	—
Policy and Administration .....	64	—	64	—	—
Working Capital Fund .....	0	—	—	—	—
Loan Program .....	0	0	—	—	—
Central Valley Project Restoration Fund .....	65	—	—	65	—

Gross Current Authority .....	1273	184	1024	65	0
Central Valley Project Restoration Fund, current offset .....	-65	—	—	-65	—
Net Current Authority .....	1208	184	1024	0	0
Loan Liquidating Account .....	-1	—	—	—	-1
Colorado River Dam Fund .....	115	—	—	—	115
Reclamation Trust Fund .....	1	—	—	—	1
San Joaquin Restoration Fund .....	14	—	—	—	14
Reclamation Water Settlements Fund .....	148	—	—	—	148
Federal Lands Recreation Enhancement Act .....	2	—	—	—	2
Aging Infrastructure Account .....	0	—	—	—	0
Total Permanent Appropriations .....	279	0	0	0	279
Grand Total .....	1487	184	1024	0	279

*The following appropriations shall be expended to execute authorized functions of the Bureau of Reclamation:*

## Federal Funds

## WATER AND RELATED RESOURCES

## (INCLUDING TRANSFERS OF FUNDS)

*For management, development, and restoration of water and related natural resources and for related activities, including the operation, maintenance, and rehabilitation of reclamation and other facilities, participation in fulfilling related Federal responsibilities to Native Americans, and related grants to, and cooperative and other agreements with, State and local governments, federally recognized Indian Tribes, and others, \$1,112,000,000, to remain available until expended, of which \$23,899,000 shall be available for transfer to the Upper Colorado River Basin Fund and \$7,679,000 shall be available for transfer to the Lower Colorado River Basin Development Fund: Provided further, That such transfers, may be increased or decreased within the overall appropriation under this heading: Provided further, That of the total appropriated, the amount for program activities that can be financed by the Reclamation Fund, the Water Storage Enhancement Receipts account established by section 4011(e) of the Water Infrastructure Improvements for the Nation Act, Public Law 114–322, or the Bureau of Reclamation special fee account established by section 807 of the Federal Lands Recreation Enhancement Act, title VIII, Division J, of Public Law 108–447, as amended (16 U.S.C. 6806) shall be derived from that Fund or account: Provided further, That funds contributed under the Act of March 4, 1921 (43 U.S.C. 395) are available until expended for the purposes for which the funds were contributed: Provided further, That funds advanced under the Act of January 12, 1927 (43 U.S.C. 397a) shall be credited to this account and are available until expended for the same purposes as the sums appropriated under this heading.*

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

## WATER AND RELATED RESOURCES

**For an additional amount for "Water and Related Resources", \$74,464,000, to remain available until expended, of which \$27,930,000 shall be for necessary expenses related to the consequences of natural disasters that occurring in or prior to calendar year 2024: Provided, That \$46,534,000 shall be available for deposit into the Aging Infrastructure Account established by section 9603(d)(1) of the Omnibus Public Land Management Act of 2009 (43 U.S.C. 510b(d)(1)), and shall be made available for reserved or transferred works that have suffered a critical failure, in accordance with section 40901(2)(A) of division D of Public Law 117–58: Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.] (Disaster Relief Supplemental Appropriations Act, 2025.)**

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–0680–0–1–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	236	236	236
Receipts:			
Current law:			
1130 Recreation Enhancement Fee Program .....	1	2	2
2000 Total: Balances and receipts .....	237	238	238



Appropriations:			
Current law:			
2101	Water and Related Resources .....	-1	-2
5099	Balance, end of year .....	236	236

**Program and Financing** (in millions of dollars)

Identification code 014-0680-0-1-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Facility operations .....	350	691
0002	Facility maintenance and rehabilitation .....	316	607
0003	Water and energy management and development .....	541	985
0004	Fish and wildlife management and development .....	222	374
0005	Land management and development .....	51	116
0006	Restoration of Federal Assets (Disaster Supplemental P.L. 116-20) .....	2	.....
0008	2022 Disaster Supplemental (P.L. 117-43) .....	6	6
0009	2022 Bipartisan Infrastructure Law (P.L. 117-58) .....	757	819
0010	2022 Inflation Reduction Act (P.L. 117-169) .....	1,211	1,483
0011	2025 Disaster Supplemental (P.L. 118-158) .....	27	.....
0100	Total direct program .....	3,454	5,110
0799	Total direct obligations .....	3,454	5,110
0801	Water and Related Resources (Reimbursable) .....	553	696
0900	Total new obligations, unexpired accounts .....	4,007	5,806

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	7,359	6,733
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	3,231	3,817
1011	Unobligated balance transfer from other acct [014-2699] .....	198	.....
1021	Recoveries of prior year unpaid obligations .....	82	.....
1070	Unobligated balance (total) .....	7,639	6,733
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	166	334
1100	Appropriation - Disaster Relief Supplemental (P.L. 118-158) .....	74	.....
1101	Appropriation (special or trust) .....	1,586	1,377
1120	Appropriations transferred to other accts [014-4081] .....	-25	-1
1120	Appropriations transferred to other accts [014-4079] .....	-7	-8
1120	Appropriations transferred to other acct [014-5624] .....	-1	-48
1120	Appropriations transferred to other acct [014-5483] .....	-6	.....
1160	Appropriation, discretionary (total) .....	1,713	1,728
Advance appropriations, discretionary:			
1170	Advance appropriation - Bipartisan Infrastructure Law (P.L. 117-58) .....	1,660	1,660
1172	Advance appropriations transferred to other accounts [014-5624] .....	-714	-820
1180	Advanced appropriation, discretionary (total) .....	946	840
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	1	2
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	458	421
1701	Change in uncollected payments, Federal sources .....	-17	.....
1750	Spending auth from offsetting collections, disc (total) .....	441	421
1900	Budget authority (total) .....	3,101	2,991
1930	Total budgetary resources available .....	10,740	9,724
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	6,733	3,918

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	3,762	4,784
3010	New obligations, unexpired accounts .....	4,007	5,806
3020	Outlays (gross) .....	-2,903	-6,359
3040	Recoveries of prior year unpaid obligations, unexpired .....	-82	.....
3050	Unpaid obligations, end of year .....	4,784	4,231
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-319	-302
3070	Change in uncollected pymts, Fed sources, unexpired .....	17	.....
3090	Uncollected pymts, Fed sources, end of year .....	-302	-302
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	3,443	4,482
3200	Obligated balance, end of year .....	4,482	3,929

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	3,100	2,989

Outlays, gross:			
4010	Outlays from new discretionary authority .....	565	1,794
4011	Outlays from discretionary balances .....	1,763	2,152
4020	Outlays, gross (total) .....	2,328	3,946
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-246	-206
4033	Non-Federal sources .....	-212	-215
4040	Offsets against gross budget authority and outlays (total) ....	-458	-421
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	17	.....
4070	Budget authority, net (discretionary) .....	2,659	2,568
4080	Outlays, net (discretionary) .....	1,870	3,525
Mandatory:			
4090	Budget authority, gross .....	1	2
Outlays, gross:			
4100	Outlays from new mandatory authority .....	2	2
4101	Outlays from mandatory balances .....	575	2,411
4110	Outlays, gross (total) .....	575	2,413
4180	Budget authority, net (total) .....	2,660	2,570
4190	Outlays, net (total) .....	2,445	5,938

The Water and Related Resources account supports the development, management, and restoration of water and related resources in the 17 Western States. The account includes funds to operate, maintain, and rehabilitate existing water and power facilities; protect public safety; conduct studies and perform work to improve the reliability of water and related resources; and provide financial assistance for various projects, water conservation, and fish and wildlife activities.

Work is done in partnership and cooperation with non-Federal entities and other Federal agencies to reduce conflict, facilitate solutions to complex water issues, and stretch limited water supplies.

**Object Classification** (in millions of dollars)

Identification code 014-0680-0-1-301	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	215	297
11.3	Other than full-time permanent .....	2	3
11.5	Other personnel compensation .....	16	21
11.9	Total personnel compensation .....	233	321
12.1	Civilian personnel benefits .....	68	94
21.0	Travel and transportation of persons .....	11	11
22.0	Transportation of things .....	1	1
23.1	Rental payments to GSA .....	3	3
23.2	Rental payments to others .....	1	1
23.3	Communications, utilities, and miscellaneous charges .....	26	26
25.2	Other services from non-Federal sources .....	1,938	3,603
26.0	Supplies and materials .....	19	18
31.0	Equipment .....	13	13
32.0	Land and structures .....	264	133
41.0	Grants, subsidies, and contributions .....	874	882
99.0	Direct obligations .....	3,451	5,106
99.0	Reimbursable obligations .....	553	696
99.5	Adjustment for rounding .....	3	4
99.9	Total new obligations, unexpired accounts .....	4,007	5,806

**Employment Summary**

Identification code 014-0680-0-1-301	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	1,744	2,145
2001	Reimbursable civilian full-time equivalent employment .....	643	683
3001	Allocation account civilian full-time equivalent employment .....	1	5
3001	Allocation account civilian full-time equivalent employment .....	2	2
3001	Allocation account civilian full-time equivalent employment .....	9	.....
3001	Allocation account civilian full-time equivalent employment .....	2	.....
3001	Allocation account civilian full-time equivalent employment .....	1	.....

## CALIFORNIA BAY-DELTA RESTORATION

(INCLUDING TRANSFERS OF FUNDS)

*For carrying out activities authorized by the Water Supply, Reliability, and Environmental Improvement Act, Public Law 108–361, as amended, consistent with plans to be approved by the Secretary of the Interior, \$32,000,000, to remain available until expended, of which such amounts as may be necessary to carry out such activities may be transferred to appropriate accounts of other participating Federal agencies to carry out authorized purposes: Provided, That funds appropriated herein may be used for the Federal share of the costs of CALFED Program management: Provided further, That CALFED implementation shall be carried out in a balanced manner with clear performance measures demonstrating concurrent progress in achieving the goals and objectives of the Program.*

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

## Program and Financing (in millions of dollars)

Identification code 014–0687–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 California Bay-Delta Restoration (Direct) .....	36	34	32
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	.....
1021 Recoveries of prior year unpaid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	4	1	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	33	33	32
1930 Total budgetary resources available .....	37	34	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	69	71	76
3010 New obligations, unexpired accounts .....	36	34	32
3020 Outlays (gross) .....	-31	-29	-32
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	71	76	76
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	69	71	76
3200 Obligated balance, end of year .....	71	76	76
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	33	33	32
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	12	11
4011 Outlays from discretionary balances .....	25	17	21
4020 Outlays, gross (total) .....	31	29	32
4180 Budget authority, net (total) .....	33	33	32
4190 Outlays, net (total) .....	31	29	32

This account funds activities that are consistent with the CALFED Bay-Delta Program, a collaborative effort involving State and Federal agencies and representatives of California's urban, agricultural, and environmental communities. The goals of the program are to improve fish and wildlife habitat, water supply reliability, water quality, and levee integrity in the San Francisco Bay-San Joaquin River Delta, the principal hub of California's water distribution system.

## Object Classification (in millions of dollars)

Identification code 014–0687–0–1–301	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	3	5	4
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	9	5	4
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	21	21	21
99.0 Direct obligations .....	35	33	31
99.5 Adjustment for rounding .....	1	1	1

99.9	Total new obligations, unexpired accounts .....	36	34	32
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## Employment Summary

Identification code 014–0687–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	17	31	26

## TAOS SETTLEMENT FUND

## Program and Financing (in millions of dollars)

Identification code 014–2638–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Taos Settlement Fund (Direct) .....	.....	1	.....
0900 Total new obligations, unexpired accounts (object class 25.2) .....	.....	1	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	.....
1930 Total budgetary resources available .....	1	1	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	12	.....
3010 New obligations, unexpired accounts .....	.....	1	.....
3020 Outlays (gross) .....	.....	-13	.....
3050 Unpaid obligations, end of year .....	12	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	12	.....
3200 Obligated balance, end of year .....	12	.....	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	13	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	13	.....

This account covers certain expenses associated with Mutual-Benefit Projects funding authorized by the Taos Pueblo Indian Water Rights Settlement Act contained in Title V of the Claims Resolution Act of 2010 (Public Law 111–291).

## AGING INFRASTRUCTURE ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 014–5624–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Aging Infrastructure Account (Direct) .....	.....	1	.....
0002 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	464	873	820
0003 2025 Disaster Supplemental (P.L. 118–158) .....	.....	47	.....
0900 Total new obligations, unexpired accounts .....	464	921	820
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	802	1,053	1,000
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014–0680] ....	1	48	.....
1173 Advance appropriations, discretionary:			
Advance appropriations transferred from other accounts [014–0680] .....	714	820	820
1900 Budget authority (total) .....	715	868	820
1930 Total budgetary resources available .....	1,517	1,921	1,820
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,053	1,000	1,000
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	119	506	349

3010	New obligations, unexpired accounts .....	464	921	820
3020	Outlays (gross) .....	-77	-1,078	-839
3050	Unpaid obligations, end of year .....	506	349	330
3100	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	119	506	349
3200	Obligated balance, end of year .....	506	349	330
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	715	868	820
Outlays, gross:				
4010	Outlays from new discretionary authority .....	10	521	492
4011	Outlays from discretionary balances .....	67	557	347
4020	Outlays, gross (total) .....	77	1,078	839
4180	Budget authority, net (total) .....	715	868	820
4190	Outlays, net (total) .....	77	1,078	839

This account provides funds to, and provides for the extended repayment of the funds by, a transferred works operating entity or project beneficiary responsible for repayment of reimbursable costs for the conduct of extraordinary operation and maintenance work at a project facility as authorized by Title XI of the Consolidated Appropriations Act, 2021 (Public Law 116–260) and Title IX of the Infrastructure Investment and Jobs Act, 2021 (Public Law 117–58).

**Object Classification** (in millions of dollars)

Identification code 014–5624–0–2–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2		
12.1 Civilian personnel benefits .....	1		
25.2 Other services from non-Federal sources .....	320	777	674
32.0 Land and structures .....	113	115	117
41.0 Grants, subsidies, and contributions .....	27	28	28
99.0 Direct obligations .....	463	920	819
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	464	921	820

**Employment Summary**

Identification code 014–5624–0–2–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	16		

**RECLAMATION WATER SETTLEMENTS FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5593–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Reclamation Water Settlements Fund .....	120	120	120
1140 Earnings on Investments, Reclamation Water Settlement Fund .....	28	28	28
1199 Total current law receipts .....	148	148	148
1999 Total receipts .....	148	148	148
2000 Total: Balances and receipts .....	148	148	148
Appropriations:			
Current law:			
2101 Reclamation Water Settlements Fund .....	-148	-148	-148
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 014–5593–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Reclamation Water Settlements Fund (Direct) .....	107	118	173

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	556	603	633
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	562	603	633
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	148	148	148
1930 Total budgetary resources available .....	710	751	781
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	603	633	608

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	59	136	47
3010 New obligations, unexpired accounts .....	107	118	173
3020 Outlays (gross) .....	-24	-207	-151
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3050 Unpaid obligations, end of year .....	136	47	69
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	59	136	47
3200 Obligated balance, end of year .....	136	47	69

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	148	148	148
Outlays, gross:			
4100 Outlays from new mandatory authority .....		71	79
4101 Outlays from mandatory balances .....	24	136	72
4110 Outlays, gross (total) .....	24	207	151
4180 Budget authority, net (total) .....	148	148	148
4190 Outlays, net (total) .....	24	207	151

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	504	564	594
5001 Total investments, EOY: Federal securities: Par value .....	564	594	569

This account funds expenses associated with Indian water rights settlements under the Navajo-Gallup Water Supply Project, other projects as authorized by the Omnibus Public Land Management Act of 2009 (P.L. 111–11), the Claims Resolution Act of 2010 (P.L. 111–291), and the Water Infrastructure Improvements for the Nation Act of 2016 (P.L. 114–322). The Secretary may expend money from the Fund to implement a settlement agreement approved by the Congress that resolves, in whole or in part, litigation involving the United States, if the settlement agreement or implementing legislation requires the Bureau of Reclamation to provide financial assistance for, or plan, design, and construct: A) water supply infrastructure; or B) a project: (i) to rehabilitate a water delivery system to conserve water; or (ii) to restore fish and wildlife habitat or otherwise improve environmental conditions associated with or affected by, or located within the same river basin as a Federal reclamation project that is in existence on the date of enactment of this Act.

**Object Classification** (in millions of dollars)

Identification code 014–5593–0–2–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	102	102	102
32.0 Land and structures .....	4	4	4
41.0 Grants, subsidies, and contributions .....		11	66
99.0 Direct obligations .....	106	117	172
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	107	118	173

**Employment Summary**

Identification code 014–5593–0–2–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2		

## BLACKFEET WATER SETTLEMENT IMPLEMENTATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5668–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	11	23	35
Receipts:			
Current law:			
1140 Interest Earned on Investments, Blackfeet Water Settlement Implementation Fund .....	12	12	12
2000 Total: Balances and receipts .....	23	35	47
5099 Balance, end of year .....	23	35	47

## Program and Financing (in millions of dollars)

Identification code 014–5668–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Blackfeet Water Settlement Implementation Fund (Direct) .....	2		
0900 Total new obligations, unexpired accounts (object class 25.2) .....	2		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	209	207	207
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	110		
1930 Total budgetary resources available .....	209	207	207
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	207	207	207
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		2	
3010 New obligations, unexpired accounts .....	2		
3020 Outlays (gross) .....		-2	
3050 Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		2	
3200 Obligated balance, end of year .....	2		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		2	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		2	
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	220	232	244
5001 Total investments, EOY: Federal securities: Par value .....	232	244	256

This account covers multiple construction components associated with the Blackfeet Water Rights Settlement Act contained in Title III, Subtitle G of the Water Infrastructure Improvements for the Nation Act of 2016 (Public Law 114–322).

## RECLAMATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5000–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	21,909	23,347	25,141
0198 Reconciliation adjustment .....	2		
0199 Balance, start of year .....	21,911	23,347	25,141
Receipts:			
Current law:			
1130 Reclamation Fund, Miscellaneous Interest .....	46	40	40
1130 Reclamation Fund, Royalties on Natural Resources .....	2,932	3,127	3,280
1130 Reclamation Fund, Sale of Timber and Other Products .....	2	1	1
1130 Reclamation Fund, Other Proprietary Receipts from the Public .....	157	69	69
1130 Reclamation Fund, Sale of Public Domain .....	42	14	14
1130 Reclamation Fund, All Other, Sale of Electric Energy, Bonneville Power Administration .....	1	2	10
1130 Reclamation Fund, All Other, Sale of Power and Other Utilities (WAPA) .....	9	85	85

1199 Total current law receipts .....	3,189	3,338	3,499
1999 Total receipts .....	3,189	3,338	3,499
2000 Total: Balances and receipts .....	25,100	26,685	28,640
Appropriations:			
Current law:			
2101 Water and Related Resources .....	-1,586	-1,377	-960
2101 Policy and Administration .....	-67	-67	-64
2101 Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration .....	-100	-100	-63
2199 Total current law appropriations .....	-1,753	-1,544	-1,087
2999 Total appropriations .....	-1,753	-1,544	-1,087
5099 Balance, end of year .....	23,347	25,141	27,553

This fund is derived from repayments and other revenues from water and power users, together with certain receipts from the sale, lease, and rental of Federal lands in the 17 Western States and certain oil and mineral revenues. Receipts deposited are made available by the Congress through annual appropriations acts.

## POLICY AND ADMINISTRATION

*For expenses necessary for policy, administration, and related functions in the Office of the Commissioner, the Denver office, and offices in the six regions of the Bureau of Reclamation, to remain available until September 30, 2027, \$64,000,000, to be derived from the Reclamation Fund and be nonreimbursable as provided in subsection O of section 4 of the Act of December 5, 1924, as amended (43 U.S.C. 377), of which not to exceed \$5,000 may be used for official reception and representation expenses: Provided, That no part of any other appropriation in this Act shall be available for activities or functions budgeted as policy and administration expenses.*

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

## Program and Financing (in millions of dollars)

Identification code 014–5065–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Policy and Administration (Direct) .....	66	80	64
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	13	
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	67	67	64
1930 Total budgetary resources available .....	79	80	64
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	13		
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	1	2	2
1953 Expired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	7	12
3010 New obligations, unexpired accounts .....	66	80	64
3020 Outlays (gross) .....	-68	-75	-64
3050 Unpaid obligations, end of year .....	7	12	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	7	12
3200 Obligated balance, end of year .....	7	12	12
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Budget authority, gross .....	67	67	64
Outlays, gross:			
4010 Outlays from new discretionary authority .....	55	57	54
4011 Outlays from discretionary balances .....	13	18	10
4020 Outlays, gross (total) .....	68	75	64
4180 Budget authority, net (total) .....	67	67	64
4190 Outlays, net (total) .....	68	75	64

This account supports the direction and management of all Reclamation activities as performed by the Commissioner's office and the six regional

offices. Charges attributable to individual projects or specific beneficiaries, including the costs of related administrative and technical services, are covered under other Bureau of Reclamation accounts.

**Object Classification** (in millions of dollars)

Identification code 014–5065–0–2–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	30	44	38
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	32	46	40
12.1 Civilian personnel benefits .....	9	14	12
21.0 Travel and transportation of persons .....	3	3	3
25.2 Other services from non-Federal sources .....	20	15	7
26.0 Supplies and materials .....	1	1	1
99.0 Direct obligations .....	65	79	63
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	66	80	64

**Employment Summary**

Identification code 014–5065–0–2–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	191	276	229

**CENTRAL VALLEY PROJECT RESTORATION FUND**

*For carrying out the programs, projects, plans, habitat restoration, improvement, and acquisition provisions of the Central Valley Project Improvement Act, title XXXIV of Public Law 102–575, as amended, such sums as may be collected in fiscal year 2026 in the Central Valley Project Restoration Fund pursuant to sections 3407(d), 3404(c)(3), and 3405(f) of Public Law 102–575, to remain available until expended: Provided, That the Bureau of Reclamation is directed to assess and collect the full amount of the additional mitigation and restoration payments authorized by section 3407(d) of Public Law 102–575: Provided further, That none of the funds made available under this heading may be used for the acquisition or leasing of water for in-stream purposes if the water is already committed to in-stream purposes by a court adopted decree or order.*

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

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5173–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Central Valley Project Restoration Fund, Revenue .....	53	56	65
2000 Total: Balances and receipts .....	53	56	65
Appropriations:			
Current law:			
2101 Central Valley Project Restoration Fund .....	-53	-56	-65
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 014–5173–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Central Valley Project Restoration Fund (Direct) .....	51	70	65
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	14	
1021 Recoveries of prior year unpaid obligations .....	5		
1070 Unobligated balance (total) .....	12	14	
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special fund, restoration fund, 3407(d)) ....	53	56	65
1930 Total budgetary resources available .....	65	70	65

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14		

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	104	109	121
3010 New obligations, unexpired accounts .....	51	70	65
3020 Outlays (gross) .....	-41	-58	-59
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050 Unpaid obligations, end of year .....	109	121	127
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	104	109	121
3200 Obligated balance, end of year .....	109	121	127

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	53	56	65
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	20	23
4011 Outlays from discretionary balances .....	32	38	36
4020 Outlays, gross (total) .....	41	58	59
4180 Budget authority, net (total) .....	53	56	65
4190 Outlays, net (total) .....	41	58	59

This fund was established to carry out the provisions of the Central Valley Project Improvement Act—to provide funding from project beneficiaries for habitat restoration, improvement and acquisition, and other fish and wildlife restoration activities in the Central Valley Project area of California. Resources are derived from donations, revenues from voluntary water transfers, and tiered water pricing. The account is also financed through additional mitigation and restoration payments collected on an annual basis from project beneficiaries.

**Object Classification** (in millions of dollars)

Identification code 014–5173–0–2–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	3	2
12.1 Civilian personnel benefits .....		1	1
23.3 Communications, utilities, and miscellaneous charges .....	22	22	23
25.2 Other services from non-Federal sources .....	17	33	28
32.0 Land and structures .....	2	2	2
33.0 Investments and loans .....	8	8	8
99.0 Direct obligations .....	50	69	64
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	51	70	65

**Employment Summary**

Identification code 014–5173–0–2–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	7	18	15

**COLORADO RIVER DAM FUND, BOULDER CANYON PROJECT****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5656–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Revenues, Colorado River Dam Fund, Boulder Canyon Project .....	97	108	115
2000 Total: Balances and receipts .....	97	108	115
Appropriations:			
Current law:			
2101 Colorado River Dam Fund, Boulder Canyon Project .....	-97	-108	-115
5099 Balance, end of year .....			

## COLORADO RIVER DAM FUND, BOULDER CANYON PROJECT—Continued

## Program and Financing (in millions of dollars)

Identification code 014–5656–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Facility operations .....	67	74	76
0002 Facility maintenance and rehabilitation .....	38	19	21
0003 Water and Energy Management and Development .....	8	13	13
0900 Total new obligations, unexpired accounts .....	113	106	110
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	78	63	64
1021 Recoveries of prior year unpaid obligations .....	2		
1022 Capital transfer of unobligated balances to general fund .....		-1	-1
1070 Unobligated balance (total) .....	80	62	63
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	97	108	115
1240 Capital transfer of appropriations to general fund .....	-1		
1260 Appropriations, mandatory (total) .....	96	108	115
1930 Total budgetary resources available .....	176	170	178
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	63	64	68
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	41	46
3010 New obligations, unexpired accounts .....	113	106	110
3020 Outlays (gross) .....	-91	-101	-107
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	41	46	49
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	21	41	46
3200 Obligated balance, end of year .....	41	46	49
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	96	108	115
Outlays, gross:			
4100 Outlays from new mandatory authority .....		62	65
4101 Outlays from mandatory balances .....	91	39	42
4110 Outlays, gross (total) .....	91	101	107
4180 Budget authority, net (total) .....	96	108	115
4190 Outlays, net (total) .....	91	101	107

Revenues from the sale of Boulder Canyon Project power are placed in this Fund and are available without further appropriation to pay the operation and maintenance costs of the project including those of the Western Area Power Administration for power marketing, transmission, operation, maintenance, and rehabilitation; to pay interest on amounts advanced from the Treasury; to pay annually not more than \$300,000 each to Arizona and Nevada; and to repay advances from the Treasury for construction and other purposes. The rates charged for Boulder Canyon power also include certain amounts for transfer to the Lower Colorado River Basin Development Fund.

## Object Classification (in millions of dollars)

Identification code 014–5656–0–2–301	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	24	28	24
11.5 Other personnel compensation .....	3	3	2
11.9 Total personnel compensation .....	27	31	26
12.1 Civilian personnel benefits .....	8	9	7
25.2 Other services from non-Federal sources .....	61	49	60
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	2	2	2
32.0 Land and structures .....	11	11	11
41.0 Grants, subsidies, and contributions .....	1	1	1
99.0 Direct obligations .....	112	105	109
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	113	106	110

## Employment Summary

Identification code 014–5656–0–2–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	194	218	181

## SAN GABRIEL BASIN RESTORATION FUND

## Program and Financing (in millions of dollars)

Identification code 014–5483–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 San Gabriel Basin Restoration Fund (Direct) .....	6		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	6		
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014–0680] ....	6		
1930 Total budgetary resources available .....	6		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	6		
3020 Outlays (gross) .....	-6		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	6		
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6		
4180 Budget authority, net (total) .....	6		
4190 Outlays, net (total) .....	6		

## SAN JOAQUIN RESTORATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5537–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 San Joaquin River Restoration Fund Receipts .....	12	14	14
2000 Total: Balances and receipts .....	12	14	14
Appropriations:			
Current law:			
2101 San Joaquin Restoration Fund .....	-12	-14	-14
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014–5537–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 San Joaquin Restoration Fund (Direct) .....		27	14
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	276	288	275
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	12	14	14
1900 Budget authority (total) .....	12	14	14
1930 Total budgetary resources available .....	288	302	289
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	288	275	275
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			9
3010 New obligations, unexpired accounts .....		27	14
3020 Outlays (gross) .....		-18	-14
3050 Unpaid obligations, end of year .....		9	9

Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....			9
3200	Obligated balance, end of year .....	9	9	

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	12	14	14
Outlays, gross:				
4100	Outlays from new mandatory authority .....		5	5
4101	Outlays from mandatory balances .....		13	9
4110	Outlays, gross (total) .....		18	14
4180	Budget authority, net (total) .....	12	14	14
4190	Outlays, net (total) .....		18	14

This account receives funding (user fees and repayment receipts) from the Friant Division long-term water contractors and other Federal and non-Federal sources to implement the provisions described in the settlement for the National Resources Defense Council et al. v. Rodgers lawsuit. The settlement's two primary goals are: 1) to restore and maintain fish populations in "good condition" in the main stem of the San Joaquin River below Friant Dam to the confluence of the Merced River, including naturally reproducing and self-sustaining populations of salmon and other fish; and 2) to reduce or avoid adverse water supply impacts to all of the Friant Division long-term contractors that may result from the Interim Flows and Restoration Flows provided for in the Settlement.

**Object Classification** (in millions of dollars)

Identification code 014-5537-0-2-301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....		3	2
12.1 Civilian personnel benefits .....		1	1
25.2 Other services from non-Federal sources .....		19	8
41.0 Grants, subsidies, and contributions .....		3	2
99.0 Direct obligations .....		26	13
99.5 Adjustment for rounding .....		1	1
99.9 Total new obligations, unexpired accounts .....		27	14

**Employment Summary**

Identification code 014-5537-0-2-301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		22	18

## LOWER COLORADO RIVER BASIN DEVELOPMENT FUND

**Program and Financing** (in millions of dollars)

Identification code 014-4079-0-3-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Facility operation .....	74	83	127
0802 Water and energy management and development .....	11	40	52
0804 2022 Bipartisan Infrastructure Law (P.L. 117-58) .....	10	11	25
0900 Total new obligations, unexpired accounts .....	95	134	204

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	388	432	396
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	1	
1011 Unobligated balance transfer from other acct [014-2699] ....	9		
1021 Recoveries of prior year unpaid obligations .....	17		
1022 Capital transfer of unobligated balances to general fund .....		-1	-1
1070 Unobligated balance (total) .....	414	431	395
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014-0680] ....	7	8	8
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	108	92	125
1801 Change in uncollected payments, Federal sources .....	-1		
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total) .....	106	91	124
1900 Budget authority (total) .....	113	99	132

1930 Total budgetary resources available .....	527	530	527
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	432	396	323

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	84	81	88
3010 New obligations, unexpired accounts .....	95	134	204
3020 Outlays (gross) .....	-81	-127	-190
3040 Recoveries of prior year unpaid obligations, unexpired .....	-17		
3050 Unpaid obligations, end of year .....	81	88	102
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	83	81	88
3200 Obligated balance, end of year .....	81	88	102

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	7	8	8
Outlays, gross:			
4010 Outlays from new discretionary authority .....		5	5
4011 Outlays from discretionary balances .....	8	2	3
4020 Outlays, gross (total) .....	8	7	8
Mandatory:			
4090 Budget authority, gross .....	106	91	124
Outlays, gross:			
4100 Outlays from new mandatory authority .....		31	42
4101 Outlays from mandatory balances .....	73	89	140
4110 Outlays, gross (total) .....	73	120	182
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-14	-14	-14
4121 Interest on Federal securities .....	-27	-27	-27
4123 Non-Federal sources .....	-67	-51	-84
4130 Offsets against gross budget authority and outlays (total) ....	-108	-92	-125
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	1		
4160 Budget authority, net (mandatory) .....	-1	-1	-1
4170 Outlays, net (mandatory) .....	-35	28	57
4180 Budget authority, net (total) .....	6	7	7
4190 Outlays, net (total) .....	-27	35	65

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	469	511	571
5001 Total investments, EOY: Federal securities: Par value .....	511	571	631
5090 Unexpired unavailable balance, SOY: Offsetting collections .....		1	2
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1	2	3

Ongoing construction costs of the Central Arizona project are financed through appropriations transferred to this Fund. Revenues from the operation and repayment, including interest, of project facilities are available without further appropriation. A portion of the revenues from the Boulder Canyon power and Parker-Davis projects are also transferred to this Fund. Use of the revenues are authorized for operation and maintenance expenses, for a share of Colorado River salinity control projects, and for other purposes defined in the Colorado River Basin Project Act as amended by the Arizona Water Settlements Act, Public Law 108-451.

**Object Classification** (in millions of dollars)

Identification code 014-4079-0-3-301	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	3	3
12.1 Civilian personnel benefits .....	1	1	1
32.0 Land and structures .....	21	30	47
41.0 Grants, subsidies, and contributions .....	69	99	152
99.0 Reimbursable obligations .....	94	133	203
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	95	134	204

LOWER COLORADO RIVER BASIN DEVELOPMENT FUND—Continued  
**Employment Summary**

Identification code 014-4079-0-3-301	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	22	22	18

UPPER COLORADO RIVER BASIN FUND

**Program and Financing** (in millions of dollars)

Identification code 014-4081-0-3-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Facility operation .....	59	89	68
0802 Facility maintenance and rehabilitation .....	11	34	25
0803 Water and energy management and development .....	12	6	5
0804 Fish and wildlife management and development .....	26	32	23
0900 Total new obligations, unexpired accounts .....	108	161	121

**Budgetary resources:**  
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....	218	237	175
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	5	6	.....
1021 Recoveries of prior year unpaid obligations .....	5	.....	.....
1022 Capital transfer of unobligated balances to general fund .....	.....	-4	-4

1070 Unobligated balance (total) .....	223	233	171
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Budget authority:

Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014-0680] ....	25	1	24
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	104	102	101
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-7	.....	.....

1850 Spending auth from offsetting collections, mand (total) .....	97	102	101
1900 Budget authority (total) .....	122	103	125
1930 Total budgetary resources available .....	345	336	296
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	237	175	175

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	186	168	198
3010 New obligations, unexpired accounts .....	108	161	121
3020 Outlays (gross) .....	-121	-131	-113
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	168	198	206
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	186	168	198
3200 Obligated balance, end of year .....	168	198	206

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	25	1	24
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	1	14
4011 Outlays from discretionary balances .....	43	2	.....
4020 Outlays, gross (total) .....	43	3	14
Mandatory:			
4090 Budget authority, gross .....	97	102	101
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	31	30
4101 Outlays from mandatory balances .....	78	97	69
4110 Outlays, gross (total) .....	78	128	99
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-88	-80	-80
4123 Non-Federal sources .....	-16	-22	-21
4130 Offsets against gross budget authority and outlays (total) ....	-104	-102	-101
4160 Budget authority, net (mandatory) .....	-7	.....	.....
4170 Outlays, net (mandatory) .....	-26	26	-2
4180 Budget authority, net (total) .....	18	1	24
4190 Outlays, net (total) .....	17	29	12

Ongoing construction costs of the Colorado River Storage project are financed through appropriations transferred to this account. Revenues from

the operation of project facilities are available without further appropriation for operation and maintenance expenses and for capital repayment to the General Fund.

**Object Classification** (in millions of dollars)

Identification code 014-4081-0-3-301	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	22	11	10
11.5 Other personnel compensation .....	2	1	1
11.9 Total personnel compensation .....	24	12	11
12.1 Civilian personnel benefits .....	7	4	3
32.0 Land and structures .....	27	52	38
41.0 Grants, subsidies, and contributions .....	49	92	68
99.0 Reimbursable obligations .....	107	160	120
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	108	161	121

**Employment Summary**

Identification code 014-4081-0-3-301	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	187	97	81

WORKING CAPITAL FUND

**Program and Financing** (in millions of dollars)

Identification code 014-4524-0-4-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Information resources management .....	60	79	75
0803 Administrative expenses .....	394	469	444
0804 Technical expenses .....	211	221	194
0900 Total new obligations, unexpired accounts .....	665	769	713

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	144	169	103
1021 Recoveries of prior year unpaid obligations .....	7	.....	.....
1070 Unobligated balance (total) .....	151	169	103
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	664	703	713
1701 Change in uncollected payments, Federal sources .....	19	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	683	703	713
1930 Total budgetary resources available .....	834	872	816
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	169	103	103

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	94	105	175
3010 New obligations, unexpired accounts .....	665	769	713
3020 Outlays (gross) .....	-647	-699	-712
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7	.....	.....
3050 Unpaid obligations, end of year .....	105	175	176
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-85	-104	-104
3070 Change in uncollected pymts, Fed sources, unexpired .....	-19	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-104	-104	-104
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	1	71
3200 Obligated balance, end of year .....	1	71	72

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	683	703	713
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	633	642
4011 Outlays from discretionary balances .....	647	66	70
4020 Outlays, gross (total) .....	647	699	712



Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-662	-701	-711
4033	Non-Federal sources .....	-2	-2	-2
4040	Offsets against gross budget authority and outlays (total) ....	-664	-703	-713
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-19		
4080	Outlays, net (discretionary) .....	-17	-4	-1
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-17	-4	-1

This revolving fund enables Reclamation to recover the costs of administrative and technical services and of facilities used by its programs and by others and accumulate funds to finance capital equipment purchases.

#### Object Classification (in millions of dollars)

Identification code 014-4524-0-4-301		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	285	184	106
11.3	Other than full-time permanent .....	7	7	7
11.5	Other personnel compensation .....	8	5	3
11.9	Total personnel compensation .....	300	196	116
12.1	Civilian personnel benefits .....	97	63	37
21.0	Travel and transportation of persons .....	5	5	5
23.1	Rental payments to GSA .....	17	17	18
23.2	Rental payments to others .....	2	2	2
23.3	Communications, utilities, and miscellaneous charges .....	6	6	6
25.2	Other services from non-Federal sources .....	197	438	487
26.0	Supplies and materials .....	6	6	6
31.0	Equipment .....	30	31	31
32.0	Land and structures .....	3	3	3
41.0	Grants, subsidies, and contributions .....	1	1	1
99.0	Reimbursable obligations .....	664	768	712
99.5	Adjustment for rounding .....	1	1	1
99.9	Total new obligations, unexpired accounts .....	665	769	713

#### Employment Summary

Identification code 014-4524-0-4-301	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	2,485	1,585	905

#### BUREAU OF RECLAMATION LOAN PROGRAM ACCOUNT

Under the Small Reclamation Projects Act, loans and grants can be made to non-Federal organizations for construction of small water resource projects.

As required by the Federal Credit Reform Act of 1990, the Reclamation loan program account records the subsidy costs associated with the direct loans obligated in 1992 and beyond, as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis and the administrative expenses are estimated on a cash basis.

No funds are requested for the Reclamation loan program for direct loans or for loan program administration for 2026.

#### BUREAU OF RECLAMATION DIRECT LOAN FINANCING ACCOUNT

##### Program and Financing (in millions of dollars)

Identification code 014-4547-0-3-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713      Payment of interest to Treasury .....	2	.....	.....
0900 Total new obligations, unexpired accounts .....	2	.....	.....
<b>Budgetary resources:</b>			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800      Collected .....	3	3	3

1825	Spending authority from offsetting collections applied to repay debt .....	-1	-3	-3
1850	Spending auth from offsetting collections, mand (total) .....	2		
1900	Budget authority (total) .....	2		
1930	Total budgetary resources available .....	2		

##### Change in obligated balance:

Unpaid obligations:				
3010	New obligations, unexpired accounts .....	2		
3020	Outlays (gross) .....	-2		

##### Financing authority and disbursements, net:

Mandatory:				
4090	Budget authority, gross .....	2		
Financing disbursements:				
4110	Outlays, gross (total) .....	2		
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4123	Repayments of principal .....	-3	-2	-2
4123	Interest received on loans .....		-1	-1
4130	Offsets against gross budget authority and outlays (total) ....	-3	-3	-3
4160	Budget authority, net (mandatory) .....	-1	-3	-3
4170	Outlays, net (mandatory) .....	-1	-3	-3
4180	Budget authority, net (total) .....	-1	-3	-3
4190	Outlays, net (total) .....	-1	-3	-3

##### Status of Direct Loans (in millions of dollars)

Identification code 014-4547-0-3-301		2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	24	23	21
1251	Repayments: Repayments and prepayments .....	-1	-2	-2
1290	Outstanding, end of year .....	23	21	19

As required by the Federal Credit Reform Act of 1990, the Reclamation direct loan financing account is a non-budgetary account for recording all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond. The amounts in this account are a means of financing and are not included in budget totals.

##### Balance Sheet (in millions of dollars)

Identification code 014-4547-0-3-301		2023 actual	2024 actual
ASSETS:			
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	24	23
1405	Allowance for subsidy cost (-) .....	.....	.....
1499	Net present value of assets related to direct loans .....	24	23
1999	Total assets .....	24	23
LIABILITIES:			
2103	Federal liabilities: Debt .....	24	23
NET POSITION:			
3300	Cumulative results of operations .....	.....	.....
4999	Total liabilities and net position .....	24	23

#### BUREAU OF RECLAMATION LOAN LIQUIDATING ACCOUNT

##### Program and Financing (in millions of dollars)

Identification code 014-0667-0-1-301	2024 actual	2025 est.	2026 est.	
<b>Budgetary resources:</b>				
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	1	1	1
1820	Capital transfer of spending authority from offsetting collections to general fund .....	-1	-1	-1
<b>Budget authority and outlays, net:</b>				
Mandatory:				
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-1	-1	-1
4180	Budget authority, net (total) .....	-1	-1	-1

BUREAU OF RECLAMATION LOAN LIQUIDATING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 014-0667-0-1-301	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total) .....	-1	-1	-1

## Status of Direct Loans (in millions of dollars)

Identification code 014-0667-0-1-301	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	3	2	1
1251 Repayments: Repayments and prepayments .....	-1	-1	-1
1290 Outstanding, end of year .....	2	1	.....

As required by the Federal Credit Reform Act of 1990, the Reclamation loan liquidating account records all cash flows to and from the Government resulting from direct loans obligated prior to 1992. All loans obligated in 1992, or thereafter, are recorded in loan program account No. 14-0685-0-1-301 and loan program financing account No. 14-4547-0-3-301.

## Balance Sheet (in millions of dollars)

Identification code 014-0667-0-1-301	2023 actual	2024 actual
ASSETS:		
1601 Direct loans, gross .....	3	2
1603 Allowance for estimated uncollectible loans and interest (-) .....	.....	.....
1699 Value of assets related to direct loans .....	3	2
1999 Total assets .....	3	2
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury .....	3	2
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	3	2

## Trust Funds

## RECLAMATION TRUST FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-8070-0-7-301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 Deposits, Reclamation Trust Funds .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
Appropriations:			
Current law:			
2101 Reclamation Trust Funds .....	-1	-1	-1
5099 Balance, end of year .....	.....	.....	.....

## Program and Financing (in millions of dollars)

Identification code 014-8070-0-7-301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reclamation Trust Funds (Direct) .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 25.2) .....	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1	1	1
1930 Total budgetary resources available .....	1	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1

## Change in obligated balance:

3010 Unpaid obligations:			
3020 New obligations, unexpired accounts .....	1	1	1
Outlays (gross) .....	-1	-1	-1

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	1	1	1
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	1	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	1	1	1

The Bureau of Reclamation performs work on various projects and activities with funding provided by non-Federal entities under 43 U.S.C. 395 and 396.

## Employment Summary

Identification code 014-8070-0-7-301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	1	1

## ADMINISTRATIVE PROVISION

*Appropriations for the Bureau of Reclamation shall be available for purchase and replacement of not to exceed 30 motor vehicles, which are for replacement only.*

## CENTRAL UTAH PROJECT

## Federal Funds

## CENTRAL UTAH PROJECT COMPLETION ACCOUNT

*For carrying out activities authorized by the Central Utah Project Completion Act, titles II through VI of Public Law 102-575, as amended, \$17,000,000, to remain available until expended, of which \$4,000,000 shall be deposited into the Utah Reclamation Mitigation and Conservation Account for use by the Utah Reclamation Mitigation and Conservation Commission: Provided, That of the amount provided under this heading, \$1,950,000 shall be available until September 30, 2027, for expenses necessary in carrying out related responsibilities of the Secretary of the Interior: Provided further, That for fiscal year 2026, of the amount made available to the Commission under this Act or any other Act, the Commission may use an amount not to exceed \$2,186,000 for administrative expenses.*

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

## Program and Financing (in millions of dollars)

Identification code 014-0787-0-1-301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Central Utah project construction .....	12	12	7
0003 Fish and Wildlife .....	4	4	4
0004 Program administration .....	2	2	2
0900 Total new obligations, unexpired accounts .....	18	18	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	23	23	17
1120 Appropriations transferred to other accts [014-5174] .....	-5	-5	-4
1160 Appropriation, discretionary (total) .....	18	18	13
1930 Total budgetary resources available .....	19	19	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	18	18	13
3020 Outlays (gross) .....	-18	-18	-14
3050 Unpaid obligations, end of year .....	1	1	.....

Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1	1
3200	Obligated balance, end of year .....	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	18	18
Outlays, gross:			
4010	Outlays from new discretionary authority .....	18	15
4011	Outlays from discretionary balances .....	3	3
4020	Outlays, gross (total) .....	18	18
4180	Budget authority, net (total) .....	18	18
4190	Outlays, net (total) .....	18	18

Titles II through VI of Public Law 102–575 authorize the completion of the Central Utah Project through construction and related activities, including the mitigation, conservation, and enhancement of fish and wildlife and recreational resources. Funds are requested in this account for: the Central Utah Water Conservancy District; transfer to the Utah Reclamation Mitigation and Conservation Commission; and to carry out related responsibilities of the Secretary.

#### Object Classification (in millions of dollars)

Identification code 014–0787–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2	Other services from non-Federal sources .....	12	12
25.3	Other goods and services from Federal sources .....	4	4
41.0	Grants, subsidies, and contributions .....	2	2
99.9	Total new obligations, unexpired accounts .....	18	18

### UTAH RECLAMATION MITIGATION AND CONSERVATION ACCOUNT

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5174–0–2–301	2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	125	127
Receipts:			
Current law:			
1140	Interest on Principal, Utah Mitigation and Conservation Fund .....	5	5
2000	Total: Balances and receipts .....	130	132
Appropriations:			
Current law:			
2101	Utah Reclamation Mitigation and Conservation Account .....	-3	-3
2103	Utah Reclamation Mitigation and Conservation Account .....	-1	-1
2132	Utah Reclamation Mitigation and Conservation Account .....	1	1
2199	Total current law appropriations .....	-3	-2
2999	Total appropriations .....	-3	-2
5099	Balance, end of year .....	127	130

#### Program and Financing (in millions of dollars)

Identification code 014–5174–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Utah Reclamation Mitigation and Conservation .....	6	6
0002	Title IV Interest on Investment .....	5	4
0900	Total new obligations, unexpired accounts .....	11	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	14	11
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	9	.....
Budget authority:			
Appropriations, discretionary:			
1121	Appropriations transferred from other acct [014–0787] ....	5	5
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	3	3
1203	Appropriation (previously unavailable)(special or trust) ....	1	.....
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1
1260	Appropriations, mandatory (total) .....	3	2

1900	Budget authority (total) .....	8	7
1930	Total budgetary resources available .....	22	18
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	11	8

#### Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	14	16
3010	New obligations, unexpired accounts .....	11	10
3020	Outlays (gross) .....	-9	-12
3050	Unpaid obligations, end of year .....	16	14
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	14	16
3200	Obligated balance, end of year .....	16	14

#### Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross .....	5	5
Outlays, gross:			
4010	Outlays from new discretionary authority .....	2	2
4011	Outlays from discretionary balances .....	4	4
4020	Outlays, gross (total) .....	6	6
Mandatory:			
4090	Budget authority, gross .....	3	2
Outlays, gross:			
4100	Outlays from new mandatory authority .....	3	3
4101	Outlays from mandatory balances .....	3	3
4110	Outlays, gross (total) .....	3	6
4180	Budget authority, net (total) .....	8	7
4190	Outlays, net (total) .....	9	12

#### Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value .....	127	128
5001	Total investments, EOY: Federal securities: Par value .....	128	127

The Utah Reclamation Mitigation and Conservation account was established under Title IV of Public Law 102–575 for contributions from the State of Utah, the Federal Government (through the Secretary of the Interior and the Western Area Power Administration), and project beneficiaries (the Conservancy District). The requirement for contributions as principal from the State, the Secretary, and the Conservancy District ended in 2001. The requirement for contributions from the Western Area Power Administration ended in 2013. Funds deposited into the account as principal may not be expended for any purpose. Interest earned annually on the account is available for expenditure, without further appropriations, by the Utah Reclamation Mitigation and Conservation Commission, which has the option to use the funds for the mitigation, conservation, and enhancement of fish and wildlife and recreational resources, or to reinvest the funds into the account as principal. This account also receives transfer of funds annually appropriated to the Central Utah Completion Account for the Utah Reclamation Mitigation and Conservation Commission, as provided in Title III of Public Law 102–575.

#### Object Classification (in millions of dollars)

Identification code 014–5174–0–2–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent .....	1	1
25.2	Other services from non-Federal sources .....	8	5
25.3	Other goods and services from Federal sources .....	2	4
99.9	Total new obligations, unexpired accounts .....	11	10

#### Employment Summary

Identification code 014–5174–0–2–301	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	10	12

## UNITED STATES GEOLOGICAL SURVEY

**Federal Funds**

## SURVEYS, INVESTIGATIONS, AND RESEARCH

For expenses necessary for the United States Geological Survey to perform surveys, investigations, and research covering topography, geology, hydrology, biology, and the mineral and water resources of the United States, its territories and possessions, and other areas as authorized by the Organic Act of March 3, 1839, as amended (43 U.S.C. 31), and sections 3 and 11 of the Outer Continental Shelf Lands Act, as amended (43 U.S.C. 1332 and 1340); classify lands as to their mineral and water resources; give engineering supervision to power permittees and Federal Energy Regulatory Commission licensees; administer the minerals exploration program as authorized by section 1 of the Act of August 21, 1958, Public Law 85–701 (30 U.S.C. 641); conduct inquiries into the economic conditions affecting mining and materials processing industries as authorized by the provisions at chapter 3 of title 30, United States Code, section 2 of the Mining and Minerals Policy Act of 1970, Public Law 91–631, as amended (30 U.S.C. 21a), and section 8(a)(1) of the Strategic and Critical Materials Stock Piling Revision Act of 1979, Public Law 96–41, as amended (50 U.S.C. 98g(a)(1)), and related purposes as authorized by law; and to publish and disseminate data relative to the foregoing activities; \$891,560,000, to remain available until September 30, 2027; of which \$81,599,000 shall remain available until expended for satellite operations; and of which \$54,844,000 shall be available until expended for deferred maintenance and capital improvement projects that exceed \$100,000 in cost: Provided, That none of the funds provided for the ecosystem research activity shall be used to conduct new surveys on private property, unless specifically authorized in writing by the property owner: Provided further, That no part of this appropriation shall be used to pay more than one-half the cost of topographic mapping or water resources data collection and investigations carried on in cooperation with States and municipalities: Provided further, That of the amount appropriated under this heading, not to exceed \$15,000 may be for official reception and representation expenses.

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

## SURVEYS, INVESTIGATIONS, AND RESEARCH

For an additional amount for "Surveys, Investigations, and Research", \$2,743,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

**Program and Financing** (in millions of dollars)

Identification code 014–0804–0–1–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Ecosystems .....	310	293	29
0004 Natural Hazards .....	203	203	157
0005 Water Resources .....	304	291	230
0006 Core Science Systems .....	270	250	211
0007 Science Support .....	114	105	90
0008 Facilities .....	210	172	164
0009 Energy and Mineral Resources .....	102		
0010 Geology, Energy, and Minerals .....		152	140
0091 Direct program activities, subtotal .....	1,513	1,466	1,021
0102 Restoration of Federal Assets (Disaster Supplemental P.L. 116–20) .....	54		
0103 2022 Disaster Supplemental (P.L. 117–43) .....	6	3	1
0104 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	82	73	51
0105 2022 Inflation Reduction Act (P.L. 117–169) .....	6	4	3
0106 2023 Disaster Supplemental (P.L. 117–328) .....	10	12	7
0107 2025 Disaster Supplemental (P.L. 118–158) .....		1	1
0191 Direct program activities, subtotal .....	158	93	63
0799 Total direct obligations .....	1,671	1,559	1,084
0801 Surveys, Investigations, and Research (Reimbursable) .....	675	675	540
0900 Total new obligations, unexpired accounts .....	2,346	2,234	1,624
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1,095	986	954
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,010		
1021 Recoveries of prior year unpaid obligations .....	14		
1070 Unobligated balance (total) .....	1,109	986	954

## Budget authority:

<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	1,455	1,450	892
1100 Appropriation .....		3	
1160 Appropriation, discretionary (total) .....	1,455	1,453	892
<b>Advance appropriations, discretionary:</b>			
1170 Advance appropriation .....	69	69	64
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	647	675	540
1701 Change in uncollected payments, Federal sources .....	41		
1750 Spending auth from offsetting collections, disc (total) .....	688	675	540
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	4	5	
1801 Change in uncollected payments, Federal sources .....	9		
1850 Spending auth from offsetting collections, mand (total) .....	13	5	
1900 Budget authority (total) .....	2,225	2,202	1,496
1930 Total budgetary resources available .....	3,334	3,188	2,450
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	986	954	826
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,020	1,116	1,172
3010 New obligations, unexpired accounts .....	2,346	2,234	1,624
3011 Obligations ("upward adjustments"), expired accounts .....	8		
3020 Outlays (gross) .....	-2,237	-2,178	-1,673
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14		
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	1,116	1,172	1,123
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-895	-909	-909
3070 Change in uncollected pymts, Fed sources, unexpired .....	-50		
3071 Change in uncollected pymts, Fed sources, expired .....	36		
3090 Uncollected pymts, Fed sources, end of year .....	-909	-909	-909
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	125	207	263
3200 Obligated balance, end of year .....	207	263	214

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	2,212	2,197	1,496
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	1,299	1,513	1,019
4011 Outlays from discretionary balances .....	926	654	645
4020 Outlays, gross (total) .....	2,225	2,167	1,664
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-387	-378	-302
4033 Non-Federal sources .....	-301	-297	-238
4040 Offsets against gross budget authority and outlays (total) ....	-688	-675	-540
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-41		
4052 Offsetting collections credited to expired accounts .....	41		
4070 Budget authority, net (discretionary) .....	1,524	1,522	956
4080 Outlays, net (discretionary) .....	1,537	1,492	1,124
<b>Mandatory:</b>			
4090 Budget authority, gross .....	13	5	
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	3	4	
4101 Outlays from mandatory balances .....	9	7	9
4110 Outlays, gross (total) .....	12	11	9
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Federal sources .....	-4	-5	
<b>Additional offsets against gross budget authority only:</b>			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-9		
4170 Outlays, net (mandatory) .....	8	6	9
4180 Budget authority, net (total) .....	1,524	1,522	956
4190 Outlays, net (total) .....	1,545	1,498	1,133

The U.S. Geological Survey (USGS) monitors, analyzes, and predicts current and evolving Earth-system interactions and delivers actionable information at scales and timeframes relevant to decision makers. The USGS provides actionable science to decision makers about energy and mineral resources, natural hazards, and water resources using state-of-the-art science, tools, and technology. The USGS also provides authoritative mapping and imagery of the Earth's land and water features.

**Geology, Energy, and Minerals.**—The USGS Geology, Energy, and Minerals Mission Area is the Nation's primary source of impartial scientific information on domestic and global geologic resources and their supply chains. The Nation relies on energy and mineral resources to power homes and businesses and to manufacture products and technologies from phones to vehicles. The mission area maps and conducts research on the entire life-cycle of these resources, including geologic resource occurrence, extraction, use, disposal, and environmental and socioeconomic effects such as wastes and demands on water supplies. Additionally, the mission area assesses emerging uses of the Nation's subsurface, including hydrogen energy storage. The mission area's science informs economic, technological, national security, and global trade strategies and investments, as well as sustainable natural resource management and the development of infrastructure and new technologies.

**Natural Hazards.**—The USGS Natural Hazards Mission Area plays a critical role in providing policymakers and the public with a clear understanding of potential threats from natural hazards, societal vulnerability to these threats, and strategies for improving resilience to earthquakes, volcanic eruptions, landslides, floods, hurricanes, geomagnetic storms, tsunamis, as well as longer-term impacts such as sea level change and coastal erosion. This mission area also includes USGS activities that characterize and assess coastal and marine hazards, processes, conditions, change, and vulnerability. The USGS Natural Hazards Mission Area works with partners and stakeholders to define and mitigate hazards risks, build an understanding of natural hazard processes, and characterize potential impacts on human activity and health and the economy.

**Water Resources.**—The USGS Water Resources Mission Area is the Nation's primary Federal source of information about water resources. To fulfill this responsibility, the mission area monitors and assesses the amount and characteristics of the Nation's water resources, assesses sources and behavior of contaminants in the water environment, and develops tools to improve management and understanding of water resources. These activities support an overarching science strategy to observe, understand, predict, and deliver water science to the Nation. This work assists Federal, State, tribal, and municipal government decisions in managing water resources for domestic, agricultural, commercial, industrial, recreational, and ecological uses; protects and enhances water resources for human health, aquatic health, and environmental quality; minimizes loss of life and property as a result of water-related natural hazards, such as floods, droughts, and land movement; and contributes to sustainable stewardship and development of the Nation's resources for the benefit of present and future generations.

**Core Science Systems.**—The USGS is the Federal agency responsible for mapping the geologic, geographic, and land features of the United States. The USGS conducts detailed surveys and distributes high-quality and highly-accurate topographic, hydrographic, and biogeographic maps and remotely sensed data to the public. Mapping accuracy enabled by cutting-edge technologies allows precise planning for recreational use on public lands; supporting permitting with Department of the Interior partners; critical mineral resource assessments; transportation and pipeline infrastructure projects; land change and flood prediction at regional, local, and neighborhood scales; emergency response; and hazards mitigation. The USGS Core Science Systems Mission Area fulfills the USGS role as the primary national civilian mapping agency, including topographic mapping in support of Federal and State requirements; national geospatial coordination in support of Interior and the Federal Geographic Data Committee; geospatial mapping and applications through the Civil Applications Committee; and satellite operations and remote sensing. The USGS, through Core Science Systems is the primary Federal steward of high-quality geospatial data and remote sensing data and provides data access to the public through The National Map, the Federal Geospatial Platform, the National Land Cover Database, the USGS Earth Explorer, and the National Biogeographic Map. The USGS also operates Landsat satellites and data systems necessary to understand, monitor, and detect changes that affect

the Nation's natural and agricultural resources, economy, public safety and national security.

**Science Support.**—The USGS Science Support Program provides business and information services including acquisition and grants; safety; finance; financial reporting; internal controls; communications; budget and performance; monitoring and evaluation of science quality and integrity; information assurance; information management and technology services; strategic planning; international program activities; Freedom of Information Act (FOIA); and human capital, each of which are crucial to conducting high-quality science. Science Support also provides policy and analysis services related to technology transfer, intellectual property, agreement reviews, and directive management.

**Facilities.**—The USGS Facilities activity provides safe, functional workspace to accomplish the bureau's science mission. The Facilities activity's goal is to meet bureau science needs while optimizing facility locations and functionality of workspace while reducing costs. The USGS defines facilities as all sites where USGS activities are housed and mission-related work is conducted. Facilities typically provide space for offices, laboratories and storage, as well as shared support for food services, conference rooms, and other common space uses. USGS research vessels are also considered facilities for funding purposes. Rent costs, basic facility operations, and security are funded and performed through this program. This activity is also responsible for facility maintenance and ensuring facilities are in compliance with Federal, State, and local standards to provide a safe, and functional work environment for employees, visiting partners, and customers. The USGS Facilities Program serves the public by saving money through improving space utilization and disposing of underutilized assets.

**Reimbursable Activities.**—This work includes reimbursements from non-Federal sources (States, Tribes, and municipalities) for cooperative efforts; proceeds from the sale of copies of photographs and records and the sale of personal property; reimbursements from permittees and licensees of the Federal Energy Regulatory Commission; and reimbursements from foreign countries and international organizations for technical assistance. The USGS also receives reimbursements from other Federal agencies for mission-related work performed at the request of the financing agency.

#### Object Classification (in millions of dollars)

Identification code 014-0804-0-1-306	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	470	459	266
11.3 Other than full-time permanent .....	50	50	25
11.5 Other personnel compensation .....	23	22	13
11.9 Total personnel compensation .....	543	531	304
12.1 Civilian personnel benefits .....	204	200	116
13.0 Benefits for former personnel .....		4	
21.0 Travel and transportation of persons .....	28	28	22
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	56	43	46
23.2 Rental payments to others .....	4	4	4
23.3 Communications, utilities, and miscellaneous charges .....	23	23	19
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	63	62	50
25.2 Other services from non-Federal sources .....	218	173	178
25.3 Other goods and services from Federal sources .....	101	115	97
25.4 Operation and maintenance of facilities .....	10	10	10
25.5 Research and development contracts .....	2	2	2
25.7 Operation and maintenance of equipment .....	22	22	20
26.0 Supplies and materials .....	27	27	19
31.0 Equipment .....	55	55	45
32.0 Land and structures .....	108	53	50
41.0 Grants, subsidies, and contributions .....	205	205	100
99.0 Direct obligations .....	1,671	1,559	1,084
99.0 Reimbursable obligations .....	675	675	540
99.9 Total new obligations, unexpired accounts .....	2,346	2,234	1,624

## SURVEYS, INVESTIGATIONS, AND RESEARCH—Continued

## Employment Summary

Identification code 014–0804–0–1–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4,717	4,497	2,650
2001 Reimbursable civilian full-time equivalent employment .....	3,153	3,153	2,503
3001 Allocation account civilian full-time equivalent employment .....	78	78	78

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 014–4556–0–4–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Working capital fund .....	113	113	113
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	215	208	185
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	217	208	185
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	104	90	90
1930 Total budgetary resources available .....	321	298	275
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	208	185	162
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	67	59	82
3010 New obligations, unexpired accounts .....	113	113	113
3020 Outlays (gross) .....	-119	-90	-90
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	59	82	105
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	67	59	82
3200 Obligated balance, end of year .....	59	82	105
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	104	90	90
Outlays, gross:			
4010 Outlays from new discretionary authority .....	54	40	40
4011 Outlays from discretionary balances .....	65	50	50
4020 Outlays, gross (total) .....	119	90	90
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-103	-90	-90
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-104	-90	-90
4080 Outlays, net (discretionary) .....	15		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	15		

The Working Capital Fund allows for efficient financial management of U.S. Geological Survey activities, including telecommunications investments; acquisition, replacement, and enhancement of scientific equipment; facilities, publications, General Service Administration Buildings delegation operations and laboratory operations; modernization and equipment replacement; and drilling and training services.

## Balance Sheet (in millions of dollars)

Identification code 014–4556–0–4–306	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	259	259
1803 Other Federal assets: Property, plant and equipment, net .....		
1999 Total assets .....	259	259
<b>LIABILITIES:</b>		
2201 Non-Federal liabilities: Accounts payable .....	5	5
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	254	254

4999 Total liabilities and net position .....	259	259
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## Object Classification (in millions of dollars)

Identification code 014–4556–0–4–306	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	8	8	8
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	9	9	9
12.1 Civilian personnel benefits .....	5	5	5
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.2 Other services from non-Federal sources .....	10	10	10
25.3 Other goods and services from Federal sources .....	4	4	4
25.4 Operation and maintenance of facilities .....	13	13	13
25.7 Operation and maintenance of equipment .....	6	6	6
26.0 Supplies and materials .....	6	6	6
31.0 Equipment .....	36	36	36
32.0 Land and structures .....	19	19	19
99.9 Total new obligations, unexpired accounts .....	113	113	113

## Employment Summary

Identification code 014–4556–0–4–306	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	110	110	110

## Trust Funds

## CONTRIBUTED FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–8562–0–7–306	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
<b>Receipts:</b>			
Current law:			
1130 Contributed Funds, Geological Survey .....	4	1	1
2000 Total: Balances and receipts .....	4	1	1
<b>Appropriations:</b>			
Current law:			
2101 Contributed Funds .....	-4	-1	-1
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014–8562–0–7–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Donations and contributed funds .....	1	4	1
0900 Total new obligations, unexpired accounts .....	1	4	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	6	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	4	1	1
1930 Total budgetary resources available .....	7	7	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			2
3010 New obligations, unexpired accounts .....	1	4	1
3020 Outlays (gross) .....	-1	-2	-2
3050 Unpaid obligations, end of year .....		2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			2
3200 Obligated balance, end of year .....		2	1

Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	4	1
	Outlays, gross:		
4101	Outlays from mandatory balances .....	1	2
4180	Budget authority, net (total) .....	4	1
4190	Outlays, net (total) .....	1	2

Funds in this account are provided by States, local governments, and private organizations (pursuant to 43 U.S.C. 36c). This appropriation (a permanent, indefinite, special fund) makes these funds available to the U.S. Geological Survey (USGS) to perform work agreed upon by the contributor and the USGS. Research and development, data collection and analysis, and other services are undertaken when such activities are of mutual interest and benefit, and assist the USGS in accomplishing its mission.

**Object Classification** (in millions of dollars)

Identification code 014–8562–0–7–306	2024 actual	2025 est.	2026 est.
25.3 Direct obligations: Other goods and services from Federal sources .....		3	
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	1	4	1

**Employment Summary**

Identification code 014–8562–0–7–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5	5	5

**ADMINISTRATIVE PROVISIONS**

From within the amount appropriated for activities of the United States Geological Survey such sums as are necessary shall be available for contracting for the furnishing of topographic maps and for the making of geophysical or other specialized surveys when it is administratively determined that such procedures are in the public interest; construction and maintenance of necessary buildings and appurtenant facilities; acquisition of lands for gauging stations, observation wells, and seismic equipment; expenses of the United States National Committee for Geological Sciences; and payment of compensation and expenses of persons employed by the Survey duly appointed to represent the United States in the negotiation and administration of interstate compacts: Provided, That activities funded by appropriations herein made may be accomplished through the use of contracts, grants, or cooperative agreements (including noncompetitive cooperative agreements with tribes) as defined in section 6302 of title 31, United States Code: Provided further, That the United States Geological Survey may enter into contracts or cooperative agreements directly with individuals or indirectly with institutions or nonprofit organizations, without regard to section 6101 of title 41, United States Code, for the temporary or intermittent services of students or recent graduates, who shall be considered employees for the purpose of chapters 57 and 81 of title 5, United States Code, relating to compensation for travel and work injuries, and chapter 171 of title 28, United States Code, relating to tort claims, but shall not be considered to be Federal employees for any other purposes.

**FISH AND WILDLIFE AND PARKS**

## UNITED STATES FISH AND WILDLIFE SERVICE

**Federal Funds****RESOURCE MANAGEMENT**

## (INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the United States Fish and Wildlife Service, as authorized by law, and for scientific and economic studies, general administration, and for the performance of other authorized functions related to such resources, \$1,125,570,000, to remain available until September 30, 2027, of which not to exceed \$15,000 may be for official reception and representation expenses: Provided, That not to exceed \$7,375,000 shall be used for implementing subsections (a), (b), (c), and (e) of section 4 of the Endangered Species Act of 1973, Public Law 93–205, as amended (16 U.S.C. 1533) (except for processing petitions, developing and issuing

proposed and final regulations, and taking any other steps to implement actions described in subsection (c)(2)(A), (c)(2)(B)(i), or (c)(2)(B)(ii) of such section).

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

**Program and Financing** (in millions of dollars)

Identification code 014–1611–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Ecological Services .....	290	270	215
0002 National Wildlife Refuge System .....	555	513	406
0004 Conservation and Enforcement .....	208	193	158
0005 Fisheries and Aquatic Resource Conservation .....	230	213	172
0006 Habitat Conservation .....	71	67	55
0008 General Operations .....	164	153	123
0009 Science Support .....	34	33	25
0012 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	116	111	111
0013 Stewardship Priorities .....	16	15	9
0014 2022 Inflation Reduction Act (P.L. 117–169) .....	76	121	72
0100 Subtotal, direct program .....	1,760	1,689	1,346
0799 Total direct obligations .....	1,760	1,689	1,346
0801 Great Lakes Restoration Initiative .....	73	78	45
0802 Reimbursable program activity all other .....	284	294	198
0899 Total reimbursable obligations .....	357	372	243
0900 Total new obligations, unexpired accounts .....	2,117	2,061	1,589

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	899	874	763
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	627		
1011 Unobligated balance transfer from other acct [014–0102] ....	1		
1021 Recoveries of prior year unpaid obligations .....	21	20	17
1070 Unobligated balance (total) .....	921	894	780
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	1,520	1,475	1,126
1121 Appropriations transferred from other acct –OS [014–0102] .....	8		
1160 Appropriation, discretionary (total) .....	1,528	1,475	1,126
<b>Advance appropriations, discretionary:</b>			
1170 Advance appropriation [Bipartisan Infrastructure Law] .....	91	91	91
1172 Advance appropriations transferred to other accounts –OIG [014–0104] .....	-1		
1173 Advance appropriations transferred from other accounts –USFS [012–1106] .....	7	7	
1180 Advanced appropriation, discretionary (total) .....	97	98	91
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	386	324	324
1700 Collected – NWRS Cost Recovery [CHIMP] .....		1	1
1701 Change in uncollected payments, Federal sources .....	44		
1750 Spending auth from offsetting collections, disc (total) .....	430	325	325
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	1	32	
1801 Change in uncollected payments, Federal sources .....	14		
1850 Spending auth from offsetting collections, mand (total) .....	15	32	
1900 Budget authority (total) .....	2,070	1,930	1,542
1930 Total budgetary resources available .....	2,991	2,824	2,322
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	874	763	733

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,138	1,226	862
3010 New obligations, unexpired accounts .....	2,117	2,061	1,589
3020 Outlays (gross) .....	-1,994	-2,405	-2,033
3040 Recoveries of prior year unpaid obligations, unexpired .....	-21	-20	-17
3041 Recoveries of prior year unpaid obligations, expired .....	-14		
3050 Unpaid obligations, end of year .....	1,226	862	401
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-576	-634	-634
3070 Change in uncollected pymts, Fed sources, unexpired .....	-58		
3090 Uncollected pymts, Fed sources, end of year .....	-634	-634	-634
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	562	592	228
3200 Obligated balance, end of year .....	592	228	-233

RESOURCE MANAGEMENT—Continued  
Program and Financing—Continued

Identification code 014–1611–0–1–302	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,055	1,898	1,542
Outlays, gross:			
4010 Outlays from new discretionary authority .....	965	1,233	987
4011 Outlays from discretionary balances .....	989	1,069	935
4020 Outlays, gross (total) .....	1,954	2,302	1,922
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-311	-253	-253
4033 Non-Federal sources .....	-75	-72	-72
4040 Offsets against gross budget authority and outlays (total) ....	-386	-325	-325
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-44		
4060 Additional offsets against budget authority only (total) .....	-44		
4070 Budget authority, net (discretionary) .....	1,625	1,573	1,217
4080 Outlays, net (discretionary) .....	1,568	1,977	1,597
Mandatory:			
4090 Budget authority, gross .....	15	32	
Outlays, gross:			
4100 Outlays from new mandatory authority .....		16	
4101 Outlays from mandatory balances .....	40	87	111
4110 Outlays, gross (total) .....	40	103	111
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1	-32	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-14		
4170 Outlays, net (mandatory) .....	39	71	111
4180 Budget authority, net (total) .....	1,625	1,573	1,217
4190 Outlays, net (total) .....	1,607	2,048	1,708

**Ecological Services.**—The Service conserves, protects, and enhances fish, wildlife, plants, and their habitat by working with private landowners, States, Tribes, non-governmental organizations, and other Federal agencies. These partnership activities help protect and recover species listed under the Endangered Species Act and work to make the listing of additional species unnecessary. Financial assistance is provided to private landowners to restore or improve habitat for endangered species and other at-risk species. Technical assistance helps prevent or minimize potential conflicts between development projects and imperiled species.

**Habitat Conservation.**—Through technical and financial assistance, the Service promotes the protection, conservation, and restoration of the Nation's fish and wildlife resources. These conservation activities are accomplished through a voluntary citizen and community based stewardship program with partners on private lands. Conserving the Nation's coastal trust resources is accomplished through collaboration with others on public and private lands.

**National Wildlife Refuge System.**—The Service maintains the National Wildlife Refuge System consisting of 572 refuges, waterfowl production areas in 212 counties managed by 38 wetland management districts, 48 wildlife coordination areas, and eight national monuments. The National Wildlife Refuge System administers this network of lands and waters to conserve and restore fish, wildlife, plants, and their habitats, for the benefit of present and future generations of Americans.

**Conservation and Enforcement.**—The Service directs and coordinates national migratory bird programs to protect and enhance populations and habitat of more than 1,000 species of birds. Grants and partnerships are key to these programs, such as Joint Ventures that implement the North American Waterfowl Management Plan. The Service Law Enforcement program investigates wildlife crimes, regulates wildlife trade, helps Americans understand and obey wildlife protection laws, and works in partnership with international, State, and Tribal counterparts to conserve wildlife resources. The Service, through the International Affairs Program, works with domestic and international partners to promote a coordinated

strategy to protect, restore, and enhance the world's diverse wildlife and their habitats, with a focus on species of international concern.

**Fish and Aquatic Conservation.**—The Fish and Aquatic Conservation Program consists of a network of 69 National Fish Hatcheries, one historic National Fish Hatchery, six Fish Health Centers, seven Fish Technology Centers, 51 Fish and Wildlife Conservation Offices, and the Aquatic Animal Drug Approval Partnership Program. Working with partners, the program recovers, restores and maintains fish and other aquatic resources at self-sustaining levels; provides technical assistance to States, Tribes and others; and supports Federal mitigation programs for the benefit of the American public.

**Science Applications.**—Science Applications provides funding for applied science directed at high impact questions of concern to management of fish and wildlife resources. This science provides information to inform resource management decisions to best manage species at healthy and sustainable levels. This program is divided into Science Partnerships and Service Science.

**General Operations.**—Funding for the Service's general operations provides policy guidance, program coordination, and administrative services to all of the Fish and Wildlife Service's programs. The funds also support the National Conservation Training Center and projects through the National Fish and Wildlife Foundation to restore and enhance fish and wildlife populations.

Object Classification (in millions of dollars)

Identification code 014–1611–0–1–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	645	622	510
11.3 Other than full-time permanent .....	20	21	16
11.5 Other personnel compensation .....	34	33	26
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	700	677	553
12.1 Civilian personnel benefits .....	291	284	222
21.0 Travel and transportation of persons .....	27	19	15
22.0 Transportation of things .....	4	4	3
23.1 Rental payments to GSA .....	40	45	35
23.2 Rental payments to others .....	2	2	1
23.3 Communications, utilities, and miscellaneous charges .....	27	28	22
24.0 Printing and reproduction .....	3	3	2
25.1 Advisory and assistance services .....	21	18	14
25.2 Other services from non-Federal sources .....	60	63	50
25.3 Other goods and services from Federal sources .....	94	85	66
25.4 Operation and maintenance of facilities .....	14	20	18
25.6 Medical care .....		1	
25.7 Operation and maintenance of equipment .....	14	15	11
26.0 Supplies and materials .....	47	51	40
31.0 Equipment .....	42	49	38
32.0 Land and structures .....	68	55	43
41.0 Grants, subsidies, and contributions .....	304	269	212
42.0 Insurance claims and indemnities .....	1	1	1
99.0 Direct obligations .....	1,759	1,689	1,346
99.0 Reimbursable obligations .....	358	372	243
99.9 Total new obligations, unexpired accounts .....	2,117	2,061	1,589

Employment Summary

Identification code 014–1611–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	6,674	5,961	4,889
2001 Reimbursable civilian full-time equivalent employment .....	965	862	707
3001 Allocation account civilian full-time equivalent employment .....	697	623	511

CONSTRUCTION

*For construction, improvement, acquisition, or removal of buildings and other facilities required in the conservation, management, investigation, protection, and utilization of fish and wildlife resources, and the acquisition of lands and interests therein; \$13,709,000, to remain available until expended.*

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



## CONSTRUCTION

For an additional amount for "Construction", \$500,000,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

## Program and Financing (in millions of dollars)

Identification code 014–1612–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Line item construction projects .....	17	17	17
0002 Nationwide engineering service .....	6	5	6
0003 Bridge, dam and seismic safety .....	3	3	3
0007 Restoration of Federal Assets (Hurricane Supplemental P.L. 115–123) .....	8	7	8
0008 Construction Deferred Maintenance .....	2	2	2
0009 Restoration of Federal Assets (Disaster Supplemental P.L. 116–20) .....	7	7	7
0010 2022 Disaster Supplemental (P.L. 117–43) .....	17	16	17
0011 2023 Disaster Supplemental (P.L. 117–328) .....	39	38	37
0014 2025 Disaster Supplemental (P.L. 118–158) .....	92	90	90
0100 Total, Direct program: .....	99	187	187
0799 Total direct obligations .....	99	187	187
0900 Total new obligations, unexpired accounts .....	99	187	187
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	335	262	596
1021 Recoveries of prior year unpaid obligations .....	7	1	1
1070 Unobligated balance (total) .....	342	263	597
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	19	519	14
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	1	1
1900 Budget authority (total) .....	19	520	15
1930 Total budgetary resources available .....	361	783	612
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	262	596	425
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	135	153	124
3010 New obligations, unexpired accounts .....	99	187	187
3020 Outlays (gross) .....	-74	-215	-237
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7	-1	-1
3050 Unpaid obligations, end of year .....	153	124	73
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	135	153	124
3200 Obligated balance, end of year .....	153	124	73
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	19	520	15
Outlays, gross:			
4010 Outlays from new discretionary authority .....	8	105	4
4011 Outlays from discretionary balances .....	66	110	233
4020 Outlays, gross (total) .....	74	215	237
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-1	-1	-1
4180 Budget authority, net (total) .....	19	519	14
4190 Outlays, net (total) .....	74	214	236

The Construction activity provides funding for projects that focus on construction and rehabilitation, environmental compliance, pollution abatement, hazardous materials cleanup, and seismic safety for facilities on Fish and Wildlife Service lands. This also includes repair and inspection of the Service's dams and bridges. This activity also supports modernization of field communications capability. These projects are needed to accomplish the management objectives and purposes of these structures, protect and enhance natural resources, and fulfill the Service's mission.

## Object Classification (in millions of dollars)

Identification code 014–1612–0–1–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	9	11	6
12.1 Civilian personnel benefits .....	3	4	2
21.0 Travel and transportation of persons .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	8	35	42
25.3 Other goods and services from Federal sources .....	10	33	36
25.4 Operation and maintenance of facilities .....	1	1	1
25.7 Operation and maintenance of equipment .....	1	2	2
26.0 Supplies and materials .....	5	14	14
31.0 Equipment .....	2	17	17
32.0 Land and structures .....	50	59	56
41.0 Grants, subsidies, and contributions .....	8	9	9
99.0 Direct obligations .....	99	187	187
99.9 Total new obligations, unexpired accounts .....	99	187	187

## Employment Summary

Identification code 014–1612–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	75	72	35

## STATE AND TRIBAL WILDLIFE GRANTS

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

## Program and Financing (in millions of dollars)

Identification code 014–5474–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State wildlife grants .....	58	58	38
0002 State competitive grants .....	7	7	2
0003 Tribal Wildlife Grants .....	7	7	2
0004 Administration .....	5	5	2
0900 Total new obligations, unexpired accounts .....	77	77	44
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	45	43	41
1021 Recoveries of prior year unpaid obligations .....	3	3	3
1070 Unobligated balance (total) .....	48	46	44
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	72	72	.....
1930 Total budgetary resources available .....	120	118	44
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	43	41	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	149	153	160
3010 New obligations, unexpired accounts .....	77	77	44
3020 Outlays (gross) .....	-70	-67	-59
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-3	-3
3050 Unpaid obligations, end of year .....	153	160	142
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	149	153	160
3200 Obligated balance, end of year .....	153	160	142
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	72	72	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	16	.....
4011 Outlays from discretionary balances .....	70	51	59
4020 Outlays, gross (total) .....	70	67	59
4180 Budget authority, net (total) .....	72	72	.....
4190 Outlays, net (total) .....	70	67	59

The 2026 Budget proposes to eliminate funding for the State and Tribal Wildlife Grants program.

## STATE AND TRIBAL WILDLIFE GRANTS—Continued

## Object Classification (in millions of dollars)

Identification code 014–5474–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	.....
12.1 Civilian personnel benefits .....	1	1	.....
25.3 Other goods and services from Federal sources .....	1	1	1
41.0 Grants, subsidies, and contributions .....	72	72	43
99.0 Direct obligations .....	76	76	44
99.5 Adjustment for rounding .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	77	77	44

## Employment Summary

Identification code 014–5474–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	19	18	.....

## MULTINATIONAL SPECIES CONSERVATION FUND

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

## Program and Financing (in millions of dollars)

Identification code 014–1652–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 African elephant .....	13	4	1
0002 Asian elephant .....	7	4	.....
0003 Rhinoceros and tiger .....	4	7	4
0004 Great ape conservation .....	2	3	.....
0005 Marine turtle .....	3	3	.....
0006 Multinational Species Semi Postal Stamp Act (Direct) .....	.....	1	1
0799 Total direct obligations .....	29	22	6
0900 Total new obligations, unexpired accounts (object class 41.0) .....	29	22	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	15	15
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	22	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	21	21	.....
1800 Collected .....	1	1	1
1900 Budget authority (total) .....	22	22	1
1930 Total budgetary resources available .....	44	37	16
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	23	31	29
3010 New obligations, unexpired accounts .....	29	22	6
3020 Outlays (gross) .....	-21	-24	-18
3050 Unpaid obligations, end of year .....	31	29	17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	23	31	29
3200 Obligated balance, end of year .....	31	29	17
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	21	21	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	6	.....
4011 Outlays from discretionary balances .....	20	17	17
4020 Outlays, gross (total) .....	21	23	17
Mandatory:			
4090 Budget authority, gross .....	1	1	1
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	1	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	-1	-1

4123 Non-Federal sources .....	-1	.....	.....
4130 Offsets against gross budget authority and outlays (total) ....	-1	-1	-1
4170 Outlays, net (mandatory) .....	-1	.....	.....
4180 Budget authority, net (total) .....	21	21	.....
4190 Outlays, net (total) .....	20	23	17

The 2026 Budget proposes to eliminate funding for the Multinational Species Conservation Fund.

## Employment Summary

Identification code 014–1652–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4	4	.....

## NEOTROPICAL MIGRATORY BIRD CONSERVATION

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

## Program and Financing (in millions of dollars)

Identification code 014–1696–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Neotropical Migratory Bird .....	5	5	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	5	5	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	.....
1930 Total budgetary resources available .....	5	5	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	9	6
3010 New obligations, unexpired accounts .....	5	5	.....
3020 Outlays (gross) .....	-6	-8	-6
3050 Unpaid obligations, end of year .....	9	6	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	9	6
3200 Obligated balance, end of year .....	9	6	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	5	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	1	.....
4011 Outlays from discretionary balances .....	5	7	6
4020 Outlays, gross (total) .....	6	8	6
4180 Budget authority, net (total) .....	5	5	.....
4190 Outlays, net (total) .....	6	8	6

The 2026 Budget proposes to eliminate funding for the Neotropical Migratory Bird Conservation Fund.

## Employment Summary

Identification code 014–1696–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	1	.....

## LWCF LAND ACQUISITION AND DEFERRED MAINTENANCE

## Program and Financing (in millions of dollars)

Identification code 014–5020–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Land Acquisition Management .....	21	19	18
0002 Exchanges .....	2	2	2
0003 Emergencies, Hardships, and Inholdings .....	11	11	11
0004 Highlands Conservation Act .....	8	8	10
0005 Land Acquisitions .....	60	65	65

0006	Sportsmen and Recreational Access .....	22	16	16
0100	Total, direct program .....	124	121	122
0799	Total direct obligations .....	124	121	122
0900	Total new obligations, unexpired accounts .....	124	121	122

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	142	140	141
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	14	14	
1021	Recoveries of prior year unpaid obligations .....	3	2	2
1070	Unobligated balance (total) .....	145	142	143
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	119	119	121
1203	Appropriation (previously unavailable)(special or trust) ....	7	7	7
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-7	-7	-7
1260	Appropriations, mandatory (total) .....	119	119	121
Spending authority from offsetting collections, discretionary:				
1700	Collected .....		1	1
1900	Budget authority (total) .....	119	120	122
1930	Total budgetary resources available .....	264	262	265
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	140	141	143

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	92	81	56
3010	New obligations, unexpired accounts .....	124	121	122
3020	Outlays (gross) .....	-132	-144	-121
3040	Recoveries of prior year unpaid obligations, unexpired .....	-3	-2	-2
3050	Unpaid obligations, end of year .....	81	56	55
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	92	81	56
3200	Obligated balance, end of year .....	81	56	55

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....		1	1
Outlays, gross:				
4010	Outlays from new discretionary authority .....		1	1
4011	Outlays from discretionary balances .....	6	14	
4020	Outlays, gross (total) .....	6	15	1
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....		-1	-1
Mandatory:				
4090	Budget authority, gross .....	119	119	121
Outlays, gross:				
4100	Outlays from new mandatory authority .....		37	37
4101	Outlays from mandatory balances .....	126	92	83
4110	Outlays, gross (total) .....	126	129	120
4180	Budget authority, net (total) .....	119	119	121
4190	Outlays, net (total) .....	132	143	120

Federal Land Acquisition funds are used to protect areas that have native fish or wildlife values and provide natural resource benefits over a broad geographical area. Funds in this account also cover acquisition management activities, such as title fees and land surveys. The U.S. Fish and Wildlife Service places emphasis on acquiring important fish, wildlife, and plant habitat for the conservation of listed endangered and threatened species, implementing the North American Waterfowl Management Plan, and conserving migratory birds of conservation concern. The Federal Land Acquisition program uses alternative and innovative conservation tools, including conservation easements, and implements projects that have the input and participation of the affected local communities and stakeholders. The U.S. Fish and Wildlife Service is not requesting discretionary funding for this account.

**Object Classification** (in millions of dollars)

Identification code 014–5020–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	10	11	11
12.1 Civilian personnel benefits .....	4	4	4

23.1	Rental payments to GSA .....	1	1	1
25.1	Advisory and assistance services .....	3	3	1
25.2	Other services from non-Federal sources .....	2	2	2
25.3	Other goods and services from Federal sources .....	3	2	2
32.0	Land and structures .....	92	88	91
41.0	Grants, subsidies, and contributions .....	9	10	10
99.0	Direct obligations .....	124	121	122
99.9	Total new obligations, unexpired accounts .....	124	121	122

**Employment Summary**

Identification code 014–5020–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	90	88	88

**LANDOWNER INCENTIVE PROGRAM**

The Landowner Incentive Program provided cost-shared, competitive grants to States, Commonwealths, the District of Columbia, Territories, and Tribes to create, supplement or expand upon new or ongoing landowner incentive programs. These programs provided technical and financial assistance to private landowners to help them protect and manage imperiled species and their habitat, while continuing to engage in traditional land use or working conservation practices. The program was phased out in 2008 and minimal balances remain in this account.

**MIGRATORY BIRD CONSERVATION ACCOUNT****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5137–0–2–303		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	7	5	5
Receipts:				
Current law:				
1110	Migratory Bird Hunting Stamps .....	23	22	22
1110	Custom Duties on Arms and Ammunition .....	57	55	55
1110	Migratory Birds Hunting Stamps (Conservation Easements) .....	15	15	15
1199	Total current law receipts .....	95	92	92
1999	Total receipts .....	95	92	92
2000	Total: Balances and receipts .....	102	97	97
Appropriations:				
Current law:				
2101	Migratory Bird Conservation Account .....	-96	-92	-92
2103	Migratory Bird Conservation Account .....	-6	-5	-5
2132	Migratory Bird Conservation Account .....	5	5	5
2199	Total current law appropriations .....	-97	-92	-92
2999	Total appropriations .....	-97	-92	-92
5099	Balance, end of year .....	5	5	5

**Program and Financing** (in millions of dollars)

Identification code 014–5137–0–2–303		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Printing and Sale of Duck Stamps .....	1	1	1
0002	Acquisition of Land and Easements .....	92	91	91
0900	Total new obligations, unexpired accounts .....	93	92	92
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	13	17	18
1021	Recoveries of prior year unpaid obligations .....		1	1
1070	Unobligated balance (total) .....	13	18	19
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	96	92	92
1203	Appropriation (previously unavailable)(special or trust) ....	6	5	5
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-5	-5	-5

## MIGRATORY BIRD CONSERVATION ACCOUNT—Continued

## Program and Financing—Continued

Identification code 014–5137–0–2–303		2024 actual	2025 est.	2026 est.
1260	Appropriations, mandatory (total) .....	97	92	92
1930	Total budgetary resources available .....	110	110	111
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	17	18	19
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	43	35	54
3010	New obligations, unexpired accounts .....	93	92	92
3020	Outlays (gross) .....	-101	-72	-95
3040	Recoveries of prior year unpaid obligations, unexpired .....		-1	-1
3050	Unpaid obligations, end of year .....	35	54	50
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	43	35	54
3200	Obligated balance, end of year .....	35	54	50
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	97	92	92
Outlays, gross:				
4100	Outlays from new mandatory authority .....		55	55
4101	Outlays from mandatory balances .....	101	17	40
4110	Outlays, gross (total) .....	101	72	95
4180	Budget authority, net (total) .....	97	92	92
4190	Outlays, net (total) .....	101	72	95

Funds deposited into this account include import duties on arms and ammunition and receipts in excess of U.S. Postal Service expenses from the sale of Migratory Bird Hunting and Conservation Stamps, also known as Duck Stamps. These funds are used to acquire land and water for migratory bird refuges and waterfowl production areas. In addition, any funds reverted from the States within the Federal Aid in Wildlife Restoration Fund are available for this purpose. The Federal Duck Stamp Act (P.L. 113–264) increased the price of Duck Stamps from \$15 to \$25, with the \$10 increase to be dedicated to the acquisition of conservation easements for conservation of migratory birds.

## Object Classification (in millions of dollars)

Identification code 014–5137–0–2–303		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	7	7	7
12.1	Civilian personnel benefits .....	3	3	3
25.2	Other services from non-Federal sources .....	1	1	1
25.3	Other goods and services from Federal sources .....	2	2	2
32.0	Land and structures .....	80	79	79
99.9	Total new obligations, unexpired accounts .....	93	92	92

## Employment Summary

Identification code 014–5137–0–2–303		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	76	76	76

## NORTH AMERICAN WETLANDS CONSERVATION FUND

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5241–0–2–302		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	7	7	7
2000	Total: Balances and receipts .....	7	7	7
5099	Balance, end of year .....	7	7	7

## Program and Financing (in millions of dollars)

Identification code 014–5241–0–2–302		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0003	Wetlands conservation projects .....	49	53	42
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	47	47	43
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	42		
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	49	49	
1900	Budget authority (total) .....	49	49	
1930	Total budgetary resources available .....	96	96	43
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	47	43	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	74	83	81
3010	New obligations, unexpired accounts .....	49	53	42
3020	Outlays (gross) .....	-40	-55	-47
3050	Unpaid obligations, end of year .....	83	81	76
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	74	83	81
3200	Obligated balance, end of year .....	83	81	76
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	49	49	
Outlays, gross:				
4010	Outlays from new discretionary authority .....	4	5	
4011	Outlays from discretionary balances .....	35	47	47
4020	Outlays, gross (total) .....	39	52	47
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	1	3	
4180	Budget authority, net (total) .....	49	49	
4190	Outlays, net (total) .....	40	55	47

Funds deposited into this account include direct appropriations and fines, penalties, and forfeitures collected under the authority of the Migratory Bird Treaty Act (16 U.S.C. 707). The 2026 Budget does not propose appropriated funding for the North American Wetlands Conservation Fund.

The North American Wetlands Conservation Fund supports wetlands conservation projects approved by the Migratory Bird Conservation Commission. Interest on obligations held in the Federal Aid in Wildlife Restoration Fund is also available for this purpose. In addition, a portion of receipts to the Sport Fish Restoration Account is also available for coastal wetlands conservation projects.

These projects help fulfill the habitat protection, restoration, and enhancement goals of the North American Waterfowl Management Plan and the Tripartite Agreement among Mexico, Canada, and the United States. These projects may involve partnerships with public agencies and private entities, with non-Federal matching contributions, for the long-term conservation of habitat for migratory birds and other fish and wildlife, including species that are listed, or are candidates to be listed, under the Endangered Species Act (16 U.S.C. 1531).

Wetlands conservation projects include obtaining a real property interest in lands or waters, including water rights; the restoration, management or enhancement of habitat; and training and development for conservation management in Mexico. Funding may be provided for assistance for wetlands conservation projects in Canada or Mexico.

## Object Classification (in millions of dollars)

Identification code 014–5241–0–2–302		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	1	1	
41.0	Grants, subsidies, and contributions .....	48	52	42
99.0	Direct obligations .....	49	53	42

99.9	Total new obligations, unexpired accounts .....	49	53	42
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**Employment Summary**

Identification code 014–5241–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	7	7	.....

**COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND**

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

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5143–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	890	955	1,022
0198 Reconciliation adjustment .....	2	.....	.....
0199 Balance, start of year .....	892	955	1,022
Receipts:			
Current law:			
1140 Payment from the General Fund, Cooperative Endangered Species Conservation Fund .....	86	90	96
2000 Total: Balances and receipts .....	978	1,045	1,118
Appropriations:			
Current law:			
2101 Cooperative Endangered Species Conservation Fund .....	-23	-23	.....
5099 Balance, end of year .....	955	1,022	1,118

**Program and Financing** (in millions of dollars)

Identification code 014–5143–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Conservation Grants to States .....	16	13	4
0002 HCP Planning Assistance Grants .....	8	8	2
0004 Administration .....	3	3	1
0005 HCP Land Acquisition Grants to States .....	37	33	31
0006 Species Recovery Land Acquisition .....	30	20	20
0007 Payment to special fund unavailable receipt account .....	86	90	96
0900 Total new obligations, unexpired accounts .....	180	167	154

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	49	23	22
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	28	22	.....
1021 Recoveries of prior year unpaid obligations .....	4	13	13
1070 Unobligated balance (total) .....	53	36	35
<b>Budget authority:</b>			
Appropriations, discretionary:			
1101 Appropriation CESCO special fund [145143] .....	23	23	.....
Appropriations, mandatory:			
1200 Appropriation .....	86	90	96
1201 Appropriation (special or trust fund) .....	41	40	40
1203 Appropriation (previously unavailable)(special or trust) ....	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	127	130	136
1900 Budget authority (total) .....	150	153	136
1930 Total budgetary resources available .....	203	189	171
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	23	22	17

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	145	173	154
3010 New obligations, unexpired accounts .....	180	167	154
3020 Outlays (gross) .....	-148	-173	-180
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-13	-13
3050 Unpaid obligations, end of year .....	173	154	115
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	145	173	154
3200 Obligated balance, end of year .....	173	154	115

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	23	23	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	2	.....
4011 Outlays from discretionary balances .....	40	44	41
4020 Outlays, gross (total) .....	41	46	41
<b>Mandatory:</b>			
4090 Budget authority, gross .....	127	130	136
Outlays, gross:			
4100 Outlays from new mandatory authority .....	86	101	107
4101 Outlays from mandatory balances .....	21	26	32
4110 Outlays, gross (total) .....	107	127	139
4180 Budget authority, net (total) .....	150	153	136
4190 Outlays, net (total) .....	148	173	180

The 2026 Budget proposes to eliminate funding for the Cooperative Endangered Species Conservation Fund.

**Object Classification** (in millions of dollars)

Identification code 014–5143–0–2–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	1	.....
12.1 Civilian personnel benefits .....	1	1	.....
25.3 Other goods and services from Federal sources .....	1	.....	.....
41.0 Grants, subsidies, and contributions .....	91	75	58
94.0 Financial transfers .....	86	90	96
99.0 Direct obligations .....	180	167	154
99.9 Total new obligations, unexpired accounts .....	180	167	154

**Employment Summary**

Identification code 014–5143–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	11	.....

**NATIONAL WILDLIFE REFUGE FUND**

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

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5091–0–2–806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	1
Receipts:			
Current law:			
1130 National Wildlife Refuge Fund .....	8	8	8
2000 Total: Balances and receipts .....	9	9	9
Appropriations:			
Current law:			
2101 National Wildlife Refuge Fund .....	-8	-8	-8
5099 Balance, end of year .....	1	1	1

**Program and Financing** (in millions of dollars)

Identification code 014–5091–0–2–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Expenses for sales .....	2	4	4
0003 Payments to counties .....	19	17	9
0900 Total new obligations, unexpired accounts .....	21	21	13

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	5	5	5
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	13	13	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	8	8	8
1900 Budget authority (total) .....	21	21	8
1930 Total budgetary resources available .....	26	26	13

## NATIONAL WILDLIFE REFUGE FUND—Continued

## Program and Financing—Continued

Identification code 014–5091–0–2–806	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	21	21	13
3020 Outlays (gross) .....	-21	-21	-8
3050 Unpaid obligations, end of year .....	1	1	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	13	13	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	13	13	
Mandatory:			
4090 Budget authority, gross .....	8	8	8
Outlays, gross:			
4100 Outlays from new mandatory authority .....		6	6
4101 Outlays from mandatory balances .....	8	2	2
4110 Outlays, gross (total) .....	8	8	8
4180 Budget authority, net (total) .....	21	21	8
4190 Outlays, net (total) .....	21	21	8

The Refuge Revenue Sharing Act (16 U.S.C. 715s) authorizes the Service to make payments to counties in which Fish and Wildlife Service fee lands are located from the revenues resulting from the sale of products from Service lands, less expenses for producing the revenue and activities related to revenue sharing. The 2026 Budget does not propose to supplement revenues with discretionary funding.

## Object Classification (in millions of dollars)

Identification code 014–5091–0–2–806	2024 actual	2025 est.	2026 est.
Direct obligations:			
26.0 Supplies and materials .....	1	1	1
41.0 Grants, subsidies, and contributions .....	20	20	12
99.0 Direct obligations .....	21	21	13
99.9 Total new obligations, unexpired accounts .....	21	21	13

## Employment Summary

Identification code 014–5091–0–2–806	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	3	3

## RECREATION ENHANCEMENT FEE PROGRAM, FWS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5252–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Recreation Enhancement Fee, Fish and Wildlife Service .....	8	7	7
2000 Total: Balances and receipts .....	8	7	7
Appropriations:			
Current law:			
2101 Recreation Enhancement Fee Program, FWS .....	-8	-7	-7
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014–5252–0–2–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Recreation Enhancement Fee Program .....	7	7	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	17	18	18
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	8	7	7
1930 Total budgetary resources available .....	25	25	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	18	18	18
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	4	4
3010 New obligations, unexpired accounts .....	7	7	7
3020 Outlays (gross) .....	-8	-7	-9
3050 Unpaid obligations, end of year .....	4	4	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	4	4
3200 Obligated balance, end of year .....	4	4	2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	8	7	7
Outlays, gross:			
4100 Outlays from new mandatory authority .....		4	4
4101 Outlays from mandatory balances .....	8	3	5
4110 Outlays, gross (total) .....	8	7	9
4180 Budget authority, net (total) .....	8	7	7
4190 Outlays, net (total) .....	8	7	9

The Federal Lands Recreation Enhancement Act (FLREA) was passed as part of the Omnibus Appropriations bill for 2005. Approximately 164 Fish and Wildlife Service sites collect entrance fees and other receipts. All receipts are deposited into a recreation fee account of which at least 80 percent is returned to the collecting site.

The recreation fee program supports user generated cost recovery for the operation and maintenance of recreation areas, visitor services improvements, and habitat enhancement projects on Federal lands. Fees are used primarily at the site to improve visitor access, enhance public safety and security, address maintenance needs, enhance resource protection, and cover the costs of collection. Recreation fees are often used at Service sites to fund student intern and various youth programs focusing on hunting, fishing, wildlife observation, wildlife photography, environmental education, and environmental interpretation.

## Object Classification (in millions of dollars)

Identification code 014–5252–0–2–303	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1	1	1
11.3 Other than full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	2	2	2
12.1 Civilian personnel benefits .....	1		
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	1
25.4 Operation and maintenance of facilities .....	1	1	1
26.0 Supplies and materials .....	1	1	1
32.0 Land and structures .....	1	1	1
41.0 Grants, subsidies, and contributions .....	1	1	1
99.0 Direct obligations .....	9	8	8
99.5 Adjustment for rounding .....	-2	-1	-1
99.9 Total new obligations, unexpired accounts .....	7	7	7

## Employment Summary

Identification code 014–5252–0–2–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	27	27	27

## FEDERAL AID IN WILDLIFE RESTORATION

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5029–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1,070	995	1,020
Receipts:			
Current law:			
1110 Excise Taxes, Federal Aid to Wildlife Restoration Fund .....	932	961	972
1140 Earnings on Investments, Federal Aid to Wildlife Restoration Fund .....	107	111	115
1199 Total current law receipts .....	1,039	1,072	1,087
1999 Total receipts .....	1,039	1,072	1,087
2000 Total: Balances and receipts .....	2,109	2,067	2,107
Appropriations:			
Current law:			
2101 Federal Aid in Wildlife Restoration .....	-1,104	-1,043	-1,077
2103 Federal Aid in Wildlife Restoration .....	-72	-63	-59
2132 Federal Aid in Wildlife Restoration .....	63	59	61
2199 Total current law appropriations .....	-1,113	-1,047	-1,075
2999 Total appropriations .....	-1,113	-1,047	-1,075
5098 Rounding adjustment .....	-1		
5099 Balance, end of year .....	995	1,020	1,032

## Program and Financing (in millions of dollars)

Identification code 014–5029–0–2–303	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Multi-state conservation grant program .....	9	6	7
0004 Administration .....	14	13	13
0005 Wildlife restoration grants .....	1,113	1,097	1,089
0006 NAWCF (interest used for grants) .....	32	32	31
0007 Section 10 hunter education .....	7	8	7
0900 Total new obligations, unexpired accounts .....	1,175	1,156	1,147

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	699	702	651
1021 Recoveries of prior year unpaid obligations .....	65	58	66
1070 Unobligated balance (total) .....	764	760	717
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1,104	1,043	1,077
1203 Appropriation (previously unavailable)(special or trust) .....	72	63	59
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-63	-59	-61
1260 Appropriations, mandatory (total) .....	1,113	1,047	1,075
1930 Total budgetary resources available .....	1,877	1,807	1,792
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	702	651	645

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,375	1,471	1,579
3010 New obligations, unexpired accounts .....	1,175	1,156	1,147
3020 Outlays (gross) .....	-1,014	-990	-1,029
3040 Recoveries of prior year unpaid obligations, unexpired .....	-65	-58	-66
3050 Unpaid obligations, end of year .....	1,471	1,579	1,631
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,375	1,471	1,579
3200 Obligated balance, end of year .....	1,471	1,579	1,631

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	1,113	1,047	1,075
Outlays, gross:			
4100 Outlays from new mandatory authority .....		218	223

4101 Outlays from mandatory balances .....	1,014	772	806
4110 Outlays, gross (total) .....	1,014	990	1,029
4180 Budget authority, net (total) .....	1,113	1,047	1,075
4190 Outlays, net (total) .....	1,014	990	1,029

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	3,025	2,990	2,800
5001 Total investments, EOY: Federal securities: Par value .....	2,990	2,800	2,555

The Federal Aid in Wildlife Restoration Act (16 U.S.C. 669 et seq.), also known as the Pittman-Robertson Wildlife Restoration Act, created a program to fund the selection, restoration, rehabilitation and improvement of wildlife habitat, hunter education and safety, and wildlife management research. Under the program, States, Puerto Rico, Guam, the Virgin Islands, American Samoa, and the Northern Mariana Islands are allocated funds from an excise tax on sporting arms and ammunition, handguns, and a tax on certain archery equipment. States are reimbursed up to 75 percent of the cost of approved wildlife and hunter education projects.

The Wildlife and Sport Fish Restoration Programs Improvement Act (P.L. 106–408) amends the Pittman-Robertson Wildlife Restoration Act and authorizes a Multistate Conservation Grant Program, as well as the Firearm and Bow Hunter Education and Safety Program that provides grants to the States.

The Target Practice and Marksmanship Training Support Act (P.L. 116–17) amends the Pittman-Robertson Wildlife Restoration Act to define a public target range and offers States alternatives for funding specific activities related to public target ranges.

## Object Classification (in millions of dollars)

Identification code 014–5029–0–2–303	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	8	8	8
12.1 Civilian personnel benefits .....	3	3	3
21.0 Travel and transportation of persons .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
25.3 Other goods and services from Federal sources .....	2	2	2
32.0 Land and structures .....	5	5	5
41.0 Grants, subsidies, and contributions .....	1,155	1,136	1,127
99.9 Total new obligations, unexpired accounts .....	1,175	1,156	1,147

## Employment Summary

Identification code 014–5029–0–2–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	67	66	64

## COASTAL IMPACT ASSISTANCE

## Program and Financing (in millions of dollars)

Identification code 014–5579–0–2–306	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Administration .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 99.5) .....	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	4	3
1930 Total budgetary resources available .....	5	4	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	3	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	1
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....		-1	-1
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	1

COASTAL IMPACT ASSISTANCE—Continued  
Program and Financing—Continued

Identification code 014–5579–0–2–306	2024 actual	2025 est.	2026 est.
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....		1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		1	1

The Energy Policy Act (P.L. 109–58) amends section 31 of the Outer Continental Shelf (OCS) Lands Act (43 U.S.C. 1356 et seq.) to require that for each of the fiscal years 2007 through 2010, \$250,000,000 in OCS revenues be distributed each year to coastal States that have submitted approved coastal impact assistance plans. The formula for distribution is based on the amount of qualified OCS revenues generated off the coastline of each producing State. In addition, 35 percent of each State's allocable share is to be distributed to coastal political subdivisions based on population, coastline, and distance to applicable OCS leases. In 2011, administration of this program was transferred from the Bureau of Ocean Energy Management to the Fish and Wildlife Service.

## Employment Summary

Identification code 014–5579–0–2–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	1	1

## MISCELLANEOUS PERMANENT APPROPRIATIONS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9927–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, Fish and Wildlife Service ....	5	5	4
2000 Total: Balances and receipts .....	5	5	4
Appropriations:			
Current law:			
2101 Miscellaneous Permanent Appropriations .....	-5	-5	-4
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014–9927–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Miscellaneous Permanents .....	4	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	12	13
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	5	5	4
1930 Total budgetary resources available .....	16	17	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	12	13	13

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	2
3010 New obligations, unexpired accounts .....	4	4	4
3020 Outlays (gross) .....	-4	-3	-5
3050 Unpaid obligations, end of year .....	1	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	2
3200 Obligated balance, end of year .....	1	2	1

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	5	5	4
Outlays, gross:			
4100 Outlays from new mandatory authority .....		2	2
4101 Outlays from mandatory balances .....	4	1	3
4110 Outlays, gross (total) .....	4	3	5
4180 Budget authority, net (total) .....	5	5	4
4190 Outlays, net (total) .....	4	3	5

*Operation and maintenance of quarters.*—Revenue from the rental of Government quarters is deposited in this account for use in the operation and maintenance of such quarters for the Fish and Wildlife Service, pursuant to Public Law 98–473, Section 320; 98 Stat. 1874, as amended.

*Proceeds from sales, water resources development projects.*—Receipts collected from the sale of timber and crops from National Wildlife Refuge System lands leased or licensed from the Department of the Army may be used to pay the costs of production of the timber and crops and for managing wildlife habitat, 16 U.S.C. 460(d).

*Lahontan Valley and Pyramid Lake Fish and Wildlife Fund.*—Under the Truckee-Carson Pyramid Lake Water Rights Settlement Act, the Lahontan Valley and Pyramid Lake Fish and Wildlife Fund receives revenues and donations from non-Federal parties to support the restoration and enhancement of wetlands in the Lahontan Valley and to restore and protect the Pyramid Lake fishery. Revenues received from the Bureau of Reclamation's Washoe Project in excess of operation and maintenance costs for the Stampede Reservoir are available without further appropriation. Donations made for express purposes and State cost-sharing funds are available without further appropriation. The Secretary of the Interior is also authorized to deposit proceeds from the sale of certain lands and interests in lands into the Pyramid Lake Fish and Wildlife Fund.

*Community Partnership Enhancement.*—Under the National Wildlife Refuge System Volunteer and Community Partnership Enhancement Act (P.L. 105–242, dated October 5, 1998), the Service is authorized to enter into cooperative agreements with nonprofit organizations, academic institutions, or State and local governments to construct, operate, maintain, or improve refuge facilities and services, and to promote volunteer outreach and education programs.

## Object Classification (in millions of dollars)

Identification code 014–9927–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	1	1	1
25.4 Operation and maintenance of facilities .....	1	1	1
26.0 Supplies and materials .....	1	1	1
32.0 Land and structures .....	1	1	1
99.0 Direct obligations .....	5	5	5
99.5 Adjustment for rounding .....	-1	-1	-1
99.9 Total new obligations, unexpired accounts .....	4	4	4

## Employment Summary

Identification code 014–9927–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2		

## Trust Funds

## SPORT FISH RESTORATION

## Program and Financing (in millions of dollars)

Identification code 014–8151–0–7–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments to States for sport fish restoration .....	447	445	482
0003 North American wetlands conservation grants .....	15	18	18
0004 Coastal wetlands conservation grants .....	11	21	21
0006 Administration .....	15	13	13



0007	National communication and outreach .....	13	14	14
0009	Multi-State conservation activities .....	3	3	3
0010	Marine Fisheries Commissions and Boating Council .....	1	1	1
0011	Boating Infrastructure Improvement .....	35	35	34
0900	Total new obligations, unexpired accounts .....	540	550	586

**Budgetary resources:**  
Unobligated balance:

1000	Unobligated balance brought forward, Oct 1 .....	290	268	272
1021	Recoveries of prior year unpaid obligations .....	48	39	45
1070	Unobligated balance (total) .....	338	307	317
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	679	752	827
1203	Appropriation (previously unavailable)(special or trust) ....	30	27	30
1220	Appropriations transferred to other accts [096–8333] .....	-85	-94	-104
1220	Appropriations transferred to other accts [070–8149] .....	-127	-140	-153
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-27	-30	-32
1260	Appropriations, mandatory (total) .....	470	515	568
1930	Total budgetary resources available .....	808	822	885
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	268	272	299

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	645	670	689
3010	New obligations, unexpired accounts .....	540	550	586
3020	Outlays (gross) .....	-467	-492	-498
3040	Recoveries of prior year unpaid obligations, unexpired .....	-48	-39	-45
3050	Unpaid obligations, end of year .....	670	689	732
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	645	670	689
3200	Obligated balance, end of year .....	670	689	732

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	470	515	568
Outlays, gross:				
4100	Outlays from new mandatory authority .....	133	148	
4101	Outlays from mandatory balances .....	467	359	350
4110	Outlays, gross (total) .....	467	492	498
4180	Budget authority, net (total) .....	470	515	568
4190	Outlays, net (total) .....	467	492	498

The Federal Aid in Sport Fish Restoration Act, also known as the Dingell-Johnson Sport Fish Restoration Act (16 U.S.C. 777 et seq.), created a fishery resources, conservation, and restoration program funded by excise taxes on fishing equipment and certain other sport fish related products and fuel.

The Wildlife and Sport Fish Restoration Programs Improvement Act (P.L. 106–408) amends the Dingell-Johnson Sport Fish Restoration Act and authorizes a Multistate Conservation Grant Program. It also provides funding for several fisheries commissions and the Sport Fishing and Boating Partnership Council.

The Sport Fish Restoration Act specifies that the net deposits made into the Sport Fish Restoration and Boating Safety Trust Fund, minus the distributions for administrative expenses for the Fish and Wildlife Service and the United States Coast Guard, special commissions, and the Boating Council, be distributed to support the following:

*The Coastal Wetlands Planning, Protection, and Restoration Act (16 U.S.C. 3951 et seq.).*—18.673 percent of net deposits, or amounts collected in small engine fuels excise taxes as provided by 26 U.S.C. 9504(b), whichever is greater, are to be made available and distributed as follows: 70 percent to the U.S. Army Corps of Engineers for priority project and conservation planning activities in Louisiana; 15 percent to the Fish and Wildlife Service for coastal wetlands conservation grants; and 15 percent to the Fish and Wildlife Service for wetlands conservation projects per the North American Wetlands Conservation Act (16 U.S.C. 4407).

*Boating Safety Programs.*—17.315 percent of net deposits are to be made available to the United States Coast Guard for State recreational boating safety programs.

*Boating Infrastructure Improvement.*—Four percent of net deposits are to be made available to the Secretary of the Interior to make grants to 1) States, as determined through a competitive award process, for the development and maintenance of facilities for transient non-trailerable recreational vessels 26 feet or longer, or 2) States, Commonwealths, the District of Columbia and Territories, as determined through a competitive award process, to carry out projects for the construction, renovation, operation, and maintenance of pumpout stations and waste reception facilities, as well as for educational programs on proper disposal of sewage. Not more than 75 percent of the four percent shall be available for grants under either of the award processes referenced in this paragraph.

*National Outreach and Communications Programs.*—Two percent of net deposits are to be made available to the Secretary of the Interior to develop national and State outreach plans to promote safe fishing and boating opportunities and the conservation of aquatic resources.

*Grants to States.*—58.012 percent of net deposits are provided to the States, Puerto Rico, Guam, the Virgin Islands, American Samoa, the Northern Mariana Islands, and the District of Columbia for up to 75 percent of the cost of approved projects including: research into fisheries problems, surveys and inventories of fish populations, acquisition and improvement of fish habitat, and provision of access for public use and \$3 million is reserved for Multistate Conservation Activities.

The Infrastructure Investment and Jobs Act (P.L. 117–58) amends Section 3 and 4 of the Federal Aid in Sport Fish Restoration Act, changing the amounts available for administration and extending the funding authorization for Coastal Wetlands Planning, Protection, and Restoration Act, Boating Infrastructure Improvement, and the National Outreach and Communications program through FY 2026.

**Object Classification** (in millions of dollars)

Identification code 014–8151–0–7–303	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	7	6	6
12.1 Civilian personnel benefits .....	3	3	2
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
25.3 Other goods and services from Federal sources .....	2	2	3
25.7 Operation and maintenance of equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	524	535	571
99.0 Direct obligations .....	540	550	586
99.9 Total new obligations, unexpired accounts .....	540	550	586

**Employment Summary**

Identification code 014–8151–0–7–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	64	63	62

**CONTRIBUTED FUNDS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–8216–0–7–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Deposits, Contributed Funds, Fish and Wildlife Service .....	6	5	5
2000 Total: Balances and receipts .....	6	5	5
Appropriations:			
Current law:			
2101 Contributed Funds .....	-6	-5	-5
5099 Balance, end of year .....			

CONTRIBUTED FUNDS—Continued  
Program and Financing (in millions of dollars)

Identification code 014–8216–0–7–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Contributed Funds .....	3	5	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	17	20	20
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	6	5	5
1930 Total budgetary resources available .....	23	25	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	20	20	20
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	3	5	5
3020 Outlays (gross) .....	-3	-5	-5
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	6	5	5
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
4101 Outlays from mandatory balances .....	3	4	4
4110 Outlays, gross (total) .....	3	5	5
4180 Budget authority, net (total) .....	6	5	5
4190 Outlays, net (total) .....	3	5	5

Donated funds support activities such as endangered species projects, refuge and fish hatchery operations and maintenance, and migratory bird conservation and invasive species mitigation projects.

## Object Classification (in millions of dollars)

Identification code 014–8216–0–7–302	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	1	1	1
26.0 Supplies and materials .....	1	1	1
32.0 Land and structures .....	1	1	1
41.0 Grants, subsidies, and contributions .....	1	1	1
99.0 Direct obligations .....	4	4	4
99.5 Adjustment for rounding .....	-1	1	1
99.9 Total new obligations, unexpired accounts .....	3	5	5

## Employment Summary

Identification code 014–8216–0–7–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	12	12

## ADMINISTRATIVE PROVISIONS

The United States Fish and Wildlife Service may carry out the operations of Service programs by direct expenditure, contracts, grants, cooperative agreements and reimbursable agreements with public and private entities. Appropriations and funds available to the United States Fish and Wildlife Service shall be available for repair of damage to public roads within and adjacent to reservation areas caused by operations of the Service; options for the purchase of land at not to exceed one dollar for each option; facilities incident to such public recreational uses on conservation areas as are consistent with their primary purpose; and the maintenance and improvement of aquaria, buildings, and other facilities under the jurisdiction of the Service and to which the United States has title, and which are used pursuant to law in connection with management, and investigation of fish and wildlife resources:

Provided, That notwithstanding section 501 of title 44, United States Code, the Service may, under cooperative cost sharing and partnership arrangements authorized by law, procure printing services from cooperators in connection with jointly produced publications for which the cooperators share at least one-half the cost of printing either in cash or services and the Service determines the cooperator is capable of meeting accepted quality standards: Provided further, That the Service may accept donated aircraft as replacements for existing aircraft: Provided further, That notwithstanding section 3302 of title 31, United States Code, all fees collected for non-toxic shot review and approval shall be deposited under the heading "United States Fish and Wildlife Service—Resource Management" and shall be available to the Secretary, without further appropriation, to be used for expenses of processing of such non-toxic shot type or coating applications and revising regulations as necessary, and shall remain available until expended.

## NATIONAL PARK SERVICE

## Federal Funds

## OPERATION OF THE NATIONAL PARK SYSTEM

For expenses necessary for the management, operation, and maintenance of areas and facilities administered by the National Park Service and for the general administration of the National Park Service, \$1,993,974,000, of which not to exceed \$15,000 may be for official reception and representation expenses: Provided, That funds appropriated under this heading in this Act are available for the purposes of section 5 of the Act of August 18, 1978, Public Law 95–348.

In addition, for purposes described in section 2404 of the John D. Dingell, Jr. Conservation, Management, and Recreation Act, Public Law 116–9 (54 U.S.C. 102712 note), an amount equal to the amount deposited in this fiscal year into the National Park Medical Services Fund established pursuant to such section of such Act, to remain available until expended, shall be derived from such Fund.

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

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–1036–0–1–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
5099 Balance, end of year .....	1	1	1

## Program and Financing (in millions of dollars)

Identification code 014–1036–0–1–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Park management .....	2,676	2,676	1,779
0002 External administrative costs .....	220	220	174
0005 2022 Inflation Reduction Act (P.L. 117–169) .....	111	165	74
0799 Total direct obligations .....	3,007	3,061	2,027
0801 Operation of the National Park System (Reimbursable) .....	71	71	71
0900 Total new obligations, unexpired accounts .....	3,078	3,132	2,098

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	759	658	495
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	106	100	
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	15		
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	780	658	495
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,888	2,894	1,994
1120 Appropriations transferred to other acct [247–5721] .....	-3	-3	
1121 Appropriations transferred from other acct [014–5762] .....	1	2	2
1160 Appropriation, discretionary (total) .....	2,886	2,893	1,996
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	69	69	69
1701 Change in uncollected payments, Federal sources .....	7	7	7
1750 Spending auth from offsetting collections, disc (total) .....	76	76	76
1900 Budget authority (total) .....	2,962	2,969	2,072
1930 Total budgetary resources available .....	3,742	3,627	2,567
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-6		

1941	Unexpired unobligated balance, end of year .....	658	495	469
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,054	1,046	1,028
3010	New obligations, unexpired accounts .....	3,078	3,132	2,098
3011	Obligations ("upward adjustments"), expired accounts .....	11		
3020	Outlays (gross) .....	-3,043	-3,150	-2,471
3040	Recoveries of prior year unpaid obligations, unexpired .....	-6		
3041	Recoveries of prior year unpaid obligations, expired .....	-48		
3050	Unpaid obligations, end of year .....	1,046	1,028	655
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-10	-13	-20
3070	Change in uncollected pymts, Fed sources, unexpired .....	-7	-7	-7
3071	Change in uncollected pymts, Fed sources, expired .....	4		
3090	Uncollected pymts, Fed sources, end of year .....	-13	-20	-27
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,044	1,033	1,008
3200	Obligated balance, end of year .....	1,033	1,008	628
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,962	2,969	2,072
Outlays, gross:				
4010	Outlays from new discretionary authority .....	2,243	2,173	1,518
4011	Outlays from discretionary balances .....	751	735	776
4020	Outlays, gross (total) .....	2,994	2,908	2,294
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-25	-20	-20
4033	Non-Federal sources .....	-48	-49	-49
4040	Offsets against gross budget authority and outlays (total) ....	-73	-69	-69
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-7	-7	-7
4052	Offsetting collections credited to expired accounts .....	4		
4060	Additional offsets against budget authority only (total) .....	-3	-7	-7
4070	Budget authority, net (discretionary) .....	2,886	2,893	1,996
4080	Outlays, net (discretionary) .....	2,921	2,839	2,225
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	49	242	177
4180	Budget authority, net (total) .....	2,886	2,893	1,996
4190	Outlays, net (total) .....	2,970	3,081	2,402

The National Park Service (NPS) administers 433 units and over 85 million acres of land in 50 States, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands. This annual appropriation funds the operation of areas and facilities administered under the National Park System through two budget activities Park Management and External Administrative Costs. This account also contains reimbursable activity such as recovery of costs associated with special use permits.

The first activity, Park Management, covers the management and operation of park areas, and is divided into five subactivities that represent functional areas:

**Resource stewardship.**—Encompasses resource management operations that provide for the protection of unique natural and historical features of units of the National Park System.

**Visitor services.**—Includes operations that provide orientation, educational, and interpretive programs to enhance the visitor's park experience. It also provides for the efficient management of commercial services for the benefit of visitors and the protection of resources.

**Park protection.**—Provides for the protection of park resources, visitors, and staff. Funding supports law enforcement operations, including the United States Park Police, that reduce vandalism and other destruction of park resources, and advance safety, and public health operations across the national park system.

**Facility operations and maintenance.**—Encompasses the maintenance and protection of buildings, other facilities, lands, and other government investments.

**Park support.**—Covers the management, supervision, and administrative operations for park areas and partnerships.

The second activity, External Administrative Costs, funds costs which are largely determined by organizations outside the National Park Service and for which funding requirements are less flexible. The requirements for these costs are mandated in accordance with applicable laws. To promote the efficient performance of the National Park Service, these costs are most effectively managed on a centralized basis.

#### Object Classification (in millions of dollars)

Identification code 014–1036–0–1–303	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	1,044	1,032	714
11.3 Other than full-time permanent .....	82	80	39
11.5 Other personnel compensation .....	80	82	82
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	1,207	1,195	836
12.1 Civilian personnel benefits .....	545	536	376
21.0 Travel and transportation of persons .....	33	20	10
22.0 Transportation of things .....	11	5	5
23.1 Rental payments to GSA .....	49	25	10
23.2 Rental payments to others .....	15	17	10
23.3 Communications, utilities, and miscellaneous charges .....	119	138	92
24.0 Printing and reproduction .....	4	4	2
25.1 Advisory and assistance services .....	26	30	20
25.2 Other services from non-Federal sources .....	179	208	137
25.3 Other goods and services from Federal sources .....	205	205	125
25.4 Operation and maintenance of facilities .....	152	176	101
25.5 Research and development contracts .....	1	1	1
25.6 Medical care .....	1	1	1
25.7 Operation and maintenance of equipment .....	53	61	25
26.0 Supplies and materials .....	116	119	76
31.0 Equipment .....	48	53	34
32.0 Land and structures .....	67	75	48
41.0 Grants, subsidies, and contributions .....	174	190	118
42.0 Insurance claims and indemnities .....	2	2	
99.0 Direct obligations .....	3,007	3,061	2,027
99.0 Reimbursable obligations .....	71	71	71
99.9 Total new obligations, unexpired accounts .....	3,078	3,132	2,098

#### Employment Summary

Identification code 014–1036–0–1–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	13,648	12,644	8,130
1001 Direct civilian full-time equivalent employment .....	324	780	766
2001 Reimbursable civilian full-time equivalent employment .....	355	355	355
3001 Allocation account civilian full-time equivalent employment .....	761	761	761
3001 Allocation account civilian full-time equivalent employment .....	8	8	8

#### CENTENNIAL CHALLENGE

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

#### Program and Financing (in millions of dollars)

Identification code 014–2645–0–1–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Centennial Challenge .....	17	12	17
0801 Centennial Challenge (Reimbursable) .....	2	2	2
0900 Total new obligations, unexpired accounts .....	19	14	19
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	66	69	77
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	39	34	
1021 Recoveries of prior year unpaid obligations .....	1	1	
1070 Unobligated balance (total) .....	67	70	77
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	12	12	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	9	9	9
1900 Budget authority (total) .....	21	21	9
1930 Total budgetary resources available .....	88	91	86

CENTENNIAL CHALLENGE—Continued  
Program and Financing—Continued

Identification code 014–2645–0–1–303	2024 actual	2025 est.	2026 est.
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	69	77	67
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	25	17	2
3010 New obligations, unexpired accounts .....	19	14	19
3020 Outlays (gross) .....	-26	-28	-20
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	
3050 Unpaid obligations, end of year .....	17	2	1
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	25	17	2
3200 Obligated balance, end of year .....	17	2	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	12	12	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		6	
4011 Outlays from discretionary balances .....	25	12	6
4020 Outlays, gross (total) .....	25	18	6
Mandatory:			
4090 Budget authority, gross .....	9	9	9
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
4101 Outlays from mandatory balances .....	1	9	13
4110 Outlays, gross (total) .....	1	10	14
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-9	-9	-9
4180 Budget authority, net (total) .....	12	12	
4190 Outlays, net (total) .....	17	19	11

Centennial Challenge funds are used to complete projects with partner donations. All Federal funds must be matched on a 1:1 basis, derived from non-Federal sources in the form of cash, assets, or a pledge of donation guaranteed by an irrevocable letter of credit. Projects are administered under existing National Park Service partnership authorities. The National Park Service will continue to execute projects funded from prior year appropriations.

## Object Classification (in millions of dollars)

Identification code 014–2645–0–1–303	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.3 Personnel compensation: Other than full-time permanent .....	1		
25.2 Other services from non-Federal sources .....	3	1	1
25.4 Operation and maintenance of facilities .....	6	5	7
32.0 Land and structures .....	6	6	8
41.0 Grants, subsidies, and contributions .....	1		1
99.0 Direct obligations .....	17	12	17
99.0 Reimbursable obligations .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	19	14	19

## Employment Summary

Identification code 014–2645–0–1–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	13	13	

## VISITOR EXPERIENCE IMPROVEMENTS FUND

## Program and Financing (in millions of dollars)

Identification code 014–4488–0–3–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Visitor Experience Improvements Fund .....		2	6

0900 Total new obligations, unexpired accounts (object class 25.2) .....	2	6	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	15	
Budget authority:			
Appropriations, mandatory:			
1202 Appropriation (previously unavailable) .....		1	
1221 Appropriations transferred from other acct [014–9924] ....	15		
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1		
1260 Appropriations, mandatory (total) .....	14	1	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....		2	2
1900 Budget authority (total) .....	14	3	2
1930 Total budgetary resources available .....	14	17	17
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	14	15	11

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	6	
3020 Outlays (gross) .....	-2		-6

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	14	3	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
4101 Outlays from mandatory balances .....		1	5
4110 Outlays, gross (total) .....		2	6
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....		-2	-2
4180 Budget authority, net (total) .....	14	1	
4190 Outlays, net (total) .....			4

<b>Memorandum (non-add) entries:</b>			
5096 Unexpired unavailable balance, SOY: Appropriations .....		1	
5098 Unexpired unavailable balance, EOY: Appropriations .....	1		

The Visitor Experience Improvements Authority (VEIA) Revolving Fund provides for the administration of commercial services contracts, service contracts, and related professional services contracts, for the operation and expansion of commercial visitor facilities and visitor services programs. This includes expenses necessary for the management, improvement, enhancement, operation, construction, and maintenance of commercial visitor services facilities. Funds are also used to make payments for possessory interest and leasehold surrender interest in existing commercial services contracts awarded under separate authorities. VEIA is designated as a revolving fund pursuant to Title VII of the National Park Service Centennial Act of 2016 (P.L. 114–289). The authority provides the National Park Service with the tools to improve commercial visitor facilities and services.

## NATIONAL RECREATION AND PRESERVATION

*For expenses necessary to carry out cultural programs, environmental compliance and review, international park affairs, and grant administration, not otherwise provided for, \$11,987,000, to remain available until September 30, 2027.*

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

## Program and Financing (in millions of dollars)

Identification code 014–1042–0–1–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Natural programs .....	19	18	1
0003 Cultural programs .....	41	40	16
0006 International park affairs .....	2	2	1
0007 Statutory or Contractual Aid .....	2		
0008 Heritage partnership programs .....	29	29	
0799 Total direct obligations .....	93	89	18
0801 National Recreation and Preservation (Reimbursable) .....	4	4	4
0900 Total new obligations, unexpired accounts .....	97	93	22

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	14	12	13
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	91	90	12
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	4	4	4
1900	Budget authority (total) .....	95	94	16
1930	Total budgetary resources available .....	109	106	29
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	12	13	7
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	77	85	73
3010	New obligations, unexpired accounts .....	97	93	22
3020	Outlays (gross) .....	-88	-105	-57
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	85	73	38
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	77	85	73
3200	Obligated balance, end of year .....	85	73	38
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	95	94	16
Outlays, gross:				
4010	Outlays from new discretionary authority .....	42	62	12
4011	Outlays from discretionary balances .....	46	43	45
4020	Outlays, gross (total) .....	88	105	57
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-4	-4	-4
4040	Offsets against gross budget authority and outlays (total) ....	-4	-4	-4
4180	Budget authority, net (total) .....	91	90	12
4190	Outlays, net (total) .....	84	101	53

The National Recreation and Preservation appropriation covers a range of activities relating to management of natural and historic resources, environmental compliance and international park affairs. This appropriation is comprised of the following budget activities:

**Cultural Programs.**—Manages the National Register of Historic Places; reviews and certifies applications for Federal Tax Credits for Historic Preservation as a reimbursable activity; conducts cultural resources management planning through the National Historic Landmarks program, the Historic American Buildings Survey, the Historic American Engineering Record and the Historic American Landscapes Survey programs; advances the application of science and technology in historic preservation; and provides information distribution and skills training in the preservation and conservation of the Nation's significant historic and cultural resources through the National Center for Preservation Technology and Training. This activity also includes grant administration funding.

**Environmental Compliance and Review.**—Provides review and commentary on environmental impact statements, Federal licensing, permit applications, and other actions that may impact areas of National Park Service jurisdiction.

**International Park Affairs.**—This includes programs that provide technical and financial assistance to parks along the international border to achieve common goals with partners, maintain cooperative relationships, and mitigate impacts to resources.

#### Object Classification (in millions of dollars)

Identification code 014–1042–0–1–303		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	22	21	4
11.3	Other than full-time permanent .....	1	1	.....
11.5	Other personnel compensation .....	1	1	1
11.9	Total personnel compensation .....	24	23	5
12.1	Civilian personnel benefits .....	9	9	7
21.0	Travel and transportation of persons .....	1	1	.....
24.0	Printing and reproduction .....	1	1	.....
25.2	Other services from non-Federal sources .....	5	5	4

25.3	Other goods and services from Federal sources .....	2	1	
41.0	Grants, subsidies, and contributions .....	51	49	2
99.0	Direct obligations .....	93	89	18
99.0	Reimbursable obligations .....	4	4	4
99.9	Total new obligations, unexpired accounts .....	97	93	22

#### Employment Summary

Identification code 014–1042–0–1–303		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	209	194	32
2001	Reimbursable civilian full-time equivalent employment .....	22	22	22

#### URBAN PARK AND RECREATION FUND

The Urban Park Recreation Recovery Act of 1978 authorizes matching grants and technical assistance to eligible economically distressed urban communities to revitalize and improve recreation opportunities. The program provides direct Federal grants to local governments to rehabilitate existing indoor and outdoor recreation facilities; to demonstrate innovative ways to enhance park and recreation opportunities; and to develop local Recovery Action Plans to identify needs, priorities and strategies for revitalization of the total recreation system.

#### CONSTRUCTION

*For construction, improvements, repair, or replacement of physical facilities, and compliance and planning for programs and areas administered by the National Park Service, \$99,509,000, to remain available until expended: Provided, That notwithstanding any other provision of law, for any project initially funded in fiscal year 2026 with a future phase indicated in the National Park Service 5-Year Line Item Construction Plan, a single procurement may be issued which includes the full scope of the project: Provided further, That the solicitation and contract shall contain the clause availability of funds found at 48 CFR 52.232–18: Provided further, That National Park Service Donations, Park Concessions Franchise Fees, and Recreation Fees may be made available for the cost of adjustments and changes within the original scope of effort for projects funded by the National Park Service Construction appropriation: Provided further, That the Secretary of the Interior shall notify the Committees on Appropriations, in accordance with current reprogramming thresholds, prior to making any charges authorized by this section.*

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

#### 【CONSTRUCTION】

【For an additional amount for "Construction", \$2,262,871,000, to remain available until expended, for necessary expenses related to the consequences of disasters, including hurricanes, tropical storms, tornadoes, and other severe storms, wildfire, fire, and flooding occurring in and prior to calendar year 2024: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

#### Program and Financing (in millions of dollars)

Identification code 014–1039–0–1–303	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
0001	Line item construction and maintenance .....	151	112	164
0002	Special programs .....	37	21	23
0003	Construction planning .....	17	9	8
0005	Construction program management and operations .....	36	34	26
0006	Management planning .....	14	13	7
0007	Restoration of Federal Assets (Hurricane Supplemental P.L. 115–123) .....	4	1	1
0008	Restoration of Federal Assets (Disaster Supplemental P.L. 116–20) .....	17	3	1
0009	Disaster Relief Supplemental [P.L. 117–43] .....	48	55	50
0010	Disaster Supplemental (P.L. 117–328) .....	170	40	232
0011	Disaster Supplemental (P.L. 118–158) .....	.....	60	130
0799	Total direct obligations .....	494	348	642
0801	Construction (and Major Maintenance) (Reimbursable) .....	86	86	86

CONSTRUCTION (AND MAJOR MAINTENANCE)—Continued  
Program and Financing—Continued

Identification code 014–1039–0–1–303	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts .....	580	434	728
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,114	1,847	3,948
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2,108	1,842	.....
1021 Recoveries of prior year unpaid obligations .....	19	.....	.....
1070 Unobligated balance (total) .....	2,133	1,847	3,948
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	172	2,435	100
1131 Unobligated balance of appropriations permanently reduced .....	-28	.....	.....
1160 Appropriation, discretionary (total) .....	144	2,435	100
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	115	80	40
1701 Change in uncollected payments, Federal sources .....	35	20	20
1750 Spending auth from offsetting collections, disc (total) .....	150	100	60
1900 Budget authority (total) .....	294	2,535	160
1930 Total budgetary resources available .....	2,427	4,382	4,108
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,847	3,948	3,380
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	535	542	298
3010 New obligations, unexpired accounts .....	580	434	728
3020 Outlays (gross) .....	-554	-678	-873
3040 Recoveries of prior year unpaid obligations, unexpired .....	-19	.....	.....
3050 Unpaid obligations, end of year .....	542	298	153
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-98	-133	-153
3070 Change in uncollected pymts, Fed sources, unexpired .....	-35	-20	-20
3090 Uncollected pymts, Fed sources, end of year .....	-133	-153	-173
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	437	409	145
3200 Obligated balance, end of year .....	409	145	-20
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	294	2,535	160
Outlays, gross:			
4010 Outlays from new discretionary authority .....	40	129	63
4011 Outlays from discretionary balances .....	509	545	808
4020 Outlays, gross (total) .....	549	674	871
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-71	-40	-20
4033 Non-Federal sources .....	-44	-40	-20
4040 Offsets against gross budget authority and outlays (total) ....	-115	-80	-40
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-35	-20	-20
4070 Budget authority, net (discretionary) .....	144	2,435	100
4080 Outlays, net (discretionary) .....	434	594	831
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	5	4	2
4180 Budget authority, net (total) .....	144	2,435	100
4190 Outlays, net (total) .....	439	598	833

The Construction appropriation supports several National Park Service mission goals, including preserving park resources, providing for visitor enjoyment, and improving organizational effectiveness. In addition, this account contains activity related to reimbursable agreements.

The Construction appropriation is composed of five budget activities:

**Line item construction.**—This activity provides for the construction, rehabilitation, and replacement of facilities needed to accomplish the management objectives approved for each park.

**Special programs.**—This activity includes Emergency and Unscheduled Projects and Employee Housing.

**Construction planning.**—This activity includes the project planning to prepare working drawings, specification documents, and contracts needed to construct or rehabilitate National Park Service facilities.

**Construction program management and operations.**—This activity provides centralized design and engineering management services, as well as contracting services for park construction projects.

**Management planning.**—This activity provides funding to prepare and update unit management plans and for environmental impact planning and compliance. The unit management plans guide National Park Service actions for the protection, use, development, and management of each park unit.

## Object Classification (in millions of dollars)

Identification code 014–1039–0–1–303	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	34	31	17
11.3 Other than full-time permanent .....	3	3	2
11.5 Other personnel compensation .....	3	3	3
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	41	38	23
12.1 Civilian personnel benefits .....	14	13	8
21.0 Travel and transportation of persons .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	2	1	2
25.1 Advisory and assistance services .....	.....	1	2
25.2 Other services from non-Federal sources .....	212	144	295
25.4 Operation and maintenance of facilities .....	81	54	112
25.7 Operation and maintenance of equipment .....	4	2	5
26.0 Supplies and materials .....	2	1	2
31.0 Equipment .....	25	17	35
32.0 Land and structures .....	103	70	145
41.0 Grants, subsidies, and contributions .....	8	5	10
99.0 Direct obligations .....	494	348	641
99.0 Reimbursable obligations .....	86	86	87
99.9 Total new obligations, unexpired accounts .....	580	434	728

## Employment Summary

Identification code 014–1039–0–1–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	340	308	178
2001 Reimbursable civilian full-time equivalent employment .....	381	290	240
3001 Allocation account civilian full-time equivalent employment .....	338	338	338

## LWCF LAND ACQUISITION, STATE ASSISTANCE, AND DEFERRED MAINTENANCE

## Program and Financing (in millions of dollars)

Identification code 014–5035–0–2–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Land acquisition .....	5	13	18
0005 Grants to States .....	127	144	128
0006 GAOA - Federal Land Acquisition .....	45	107	60
0007 GAOA - State Assistance .....	355	569	440
0008 GAOA - American Battlefield Protection Program .....	13	15	20
0900 Total new obligations, unexpired accounts .....	545	848	666
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,450	1,393	1,078
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	196	118	.....
1021 Recoveries of prior year unpaid obligations .....	29	.....	.....
1070 Unobligated balance (total) .....	1,479	1,393	1,078
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-89	.....	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) GOMESA .....	125	125	125
1201 Appropriation (special or trust fund) GAOA LWCF .....	428	415	415
1203 Appropriation (previously unavailable)(special or trust) ....	26	24	24
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-7	-7	-7

1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-24	-24	-24
1260	Appropriations, mandatory (total) .....	548	533	533
1900	Budget authority (total) .....	459	533	533
1930	Total budgetary resources available .....	1,938	1,926	1,611
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1,393	1,078	945
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	783	1,091	1,635
3010	New obligations, unexpired accounts .....	545	848	666
3020	Outlays (gross) .....	-208	-304	-447
3040	Recoveries of prior year unpaid obligations, unexpired .....	-29		
3050	Unpaid obligations, end of year .....	1,091	1,635	1,854
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	783	1,091	1,635
3200	Obligated balance, end of year .....	1,091	1,635	1,854
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	-89		
Outlays, gross:				
4011	Outlays from discretionary balances .....	63	75	90
Mandatory:				
4090	Budget authority, gross .....	548	533	533
Outlays, gross:				
4100	Outlays from new mandatory authority .....		30	30
4101	Outlays from mandatory balances .....	145	199	327
4110	Outlays, gross (total) .....	145	229	357
4180	Budget authority, net (total) .....	459	533	533
4190	Outlays, net (total) .....	208	304	447
<b>Memorandum (non-add) entries:</b>				
5050	Unfunded contract authority, SOY .....	70	70	70
5052	Unfunded contract authority, EOY .....	70	70	70
5099	Unexpired unavailable balance, SOY: unfunded contract authority .....	14	14	14
5100	Unexpired unavailable balance, EOY: unfunded contract authority .....	14	14	14

The Land Acquisition and State Assistance appropriation uses permanent funding derived from the Land and Water Conservation Fund to support National Park Service land acquisition activities and provide grants to States for the purchase and development of land for outdoor recreation activities.

In addition, P.L. 109–432 allows a portion of the revenue collected from certain oil and gas leases in the Gulf of America's Outer Continental Shelf (OCS) to be deposited to the Land and Water Conservation Fund and distributed to States in accordance with the Land and Water Conservation Act of 1965. The National Park Service portion of the revenue is 12.5 percent of total qualified OCS revenues. These OCS receipts became available for expenditure as mandatory funding beginning in 2009. The Full-Year Continuing Appropriations Act, 2025 (P.L. 119–4) permits the use of up to three percent of the amounts authorized to be disbursed for costs of administration per the statute.

The Full-Year Continuing Appropriations Act, 2025 also made available up to seven percent of State Conservation Grant funding for use by States for their grant administration. The FY 2026 Budget proposed to continue this authority.

The Land Acquisition and State Assistance program is composed of the following budget activities:

**Federal land acquisition.**—Provides for the acquisition of land and interests in land to preserve and protect, for public use and enjoyment, the historic, scenic, and recreational values of congressionally authorized areas within the National Park System. The land acquisition program will focus on acquisition of high-priority inholdings that create a burden to the public as well as propose to allocate funding for a new deferred maintenance program within the Land and Water Conservation Fund.

**State conservation grants.**—Provides matching grants to States and local units of government for the acquisition and development of land and facilities that provide the public access to new opportunities to engage in outdoor recreation.

**American Battlefield Protection Program.**—The American Battlefield Protection Program awards grants for the acquisition, modernization and restoration of American battlefields. The program supports the protection of battlefield lands associated with the Revolutionary War, the Civil War, and the War of 1812 and it aids State and local governments and non-profit organizations to acquire or otherwise preserve these important cultural resources for recreational access and education.

#### Object Classification (in millions of dollars)

Identification code 014–5035–0–2–303	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	15	15	16
11.3 Other than full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	16	16	17
12.1 Civilian personnel benefits .....	6	6	6
21.0 Travel and transportation of persons .....	1		
25.2 Other services from non-Federal sources .....		5	5
25.3 Other goods and services from Federal sources .....	1	2	2
31.0 Equipment .....		2	2
32.0 Land and structures .....	34	37	37
32.0 Land and structures .....		2	2
41.0 Grants, subsidies, and contributions .....	458	778	595
42.0 Insurance claims and indemnities .....	29		
99.9 Total new obligations, unexpired accounts .....	545	848	666

#### Employment Summary

Identification code 014–5035–0–2–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	146	146	146

#### NATIONAL PARK MEDICAL SERVICES FUND

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5762–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Fees, National Park Medical Services Fund .....	1	2	2
2000 Total: Balances and receipts .....	1	2	2
Appropriations:			
Current law:			
2101 National Park Medical Services Fund .....	-1	-2	-2
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 014–5762–0–2–303	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	1	2	2
1120 Appropriations transferred to other acct [014–1036] .....	-1	-2	-2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The National Park Medical Services Fund was established in the John D. Dingell, Jr. Conservation, Management, and Recreation Act (P.L. 116–9). The Fund consists of fees collected for medical services provided to persons in units of the National Park System or for medical services provided by National Park Service personnel outside units of the National Park System and donations to the Fund. Amounts deposited into the Fund are available, to the extent provided in advance by Acts of appropriation, for units of the National Park System to provide medical services. Funds may also be used to obtain and improve medical facilities, equipment, vehicles, and other needs as well as prepare needs assessments or other

## NATIONAL PARK MEDICAL SERVICES FUND—Continued

programmatic analyses and management plans for medical services programs.

## RECREATION FEE PERMANENT APPROPRIATIONS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9928–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2	2	2
Receipts:			
Current law:			
1130 Recreation Enhancement Fee, National Park System .....	378	380	474
2000 Total: Balances and receipts .....	380	382	476
Appropriations:			
Current law:			
2101 Recreation Fee Permanent Appropriations .....	-378	-380	-474
2103 Recreation Fee Permanent Appropriations .....	-2	-2	-2
2132 Recreation Fee Permanent Appropriations .....	2	2	2
2199 Total current law appropriations .....	-378	-380	-474
2999 Total appropriations .....	-378	-380	-474
5099 Balance, end of year .....	2	2	2

## Program and Financing (in millions of dollars)

Identification code 014–9928–0–2–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Recreational Fee Program .....	349	350	450
0002 Transportation systems fund .....	1	1	.....
0799 Total direct obligations .....	350	351	450
0801 Reimbursable program activity .....	10	10	10
0900 Total new obligations, unexpired accounts .....	360	361	460
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	340	376	410
1021 Recoveries of prior year unpaid obligations .....	8	5	5
1070 Unobligated balance (total) .....	348	381	415
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	378	380	474
1203 Appropriation (previously unavailable)(special or trust) ....	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	378	380	474
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	10	10	10
1900 Budget authority (total) .....	388	390	484
1930 Total budgetary resources available .....	736	771	899
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	376	410	439
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	333	306	325
3010 New obligations, unexpired accounts .....	360	361	460
3020 Outlays (gross) .....	-379	-337	-369
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8	-5	-5
3050 Unpaid obligations, end of year .....	306	325	411
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	333	306	325
3200 Obligated balance, end of year .....	306	325	411
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	388	390	484
Outlays, gross:			
4100 Outlays from new mandatory authority .....	10	86	105
4101 Outlays from mandatory balances .....	369	251	264
4110 Outlays, gross (total) .....	379	337	369
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-10	-10	-10
4180 Budget authority, net (total) .....	378	380	474

4190 Outlays, net (total) .....	369	327	359
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*Recreation fee program.*—The National Park Service (NPS) and other land management agencies operate a fee program that allows parks and other units to collect admission and user fees in accordance with the Federal Lands Recreation Enhancement Act (FLREA). The Expanding Public Lands Outdoor Recreation Experiences Act (P.L. 118–234) extended the FLREA authority through FY 2031. Net proceeds are used to provide benefits and services to the visitor throughout the National Park System. At least 80 percent of collections must remain at the park unit until expended, unless that revenue exceeds the reasonable needs for the unit for that fiscal year, in which case the NPS can reduce the percent retained, but not below 60 percent. Proceeds from the sale of the America the Beautiful passes, which allow access to all public lands that charge fees for a year, are distributed among the Federal land management agencies which offer them for sale, including the NPS, the Bureau of Land Management, the U.S. Fish and Wildlife Service, the Bureau of Reclamation, and the U.S. Forest Service, as determined by the Secretaries of the Department of the Interior and the Department of Agriculture in accordance with Public Law 108–447. The National Park Service Centennial Act (P.L. 114–289) established in the National Park Foundation, a Second Century Endowment for NPS projects and activities, funded through offsetting collections from the first \$10 million collected in each fiscal year, generated from the America the Beautiful Senior Pass.

*Deed-restricted parks fee program.*—Park units where admission fees may not be collected by reason of deed restrictions retain any other recreation fees collected and use them for certain park operation purposes in accordance with Public Law 105–327. This law applies to Great Smoky Mountains National Park, Lincoln Home National Historic Site, and Abraham Lincoln Birthplace National Historic Site.

*Transportation systems fund.*—Fees charged for public use of transportation services at parks are retained and used by each collecting park for costs associated with the transportation systems in accordance with section 501 of Public Law 105–391.

*Payment for tax losses on land acquired for Grand Teton National Park.*—Revenues received from fees collected from visitors are used to compensate the State of Wyoming for tax losses on Grand Teton National Park lands (16 U.S.C. 406d–3).

## Object Classification (in millions of dollars)

Identification code 014–9928–0–2–303	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	65	67	69
11.3 Other than full-time permanent .....	37	38	39
11.5 Other personnel compensation .....	6	6	6
11.9 Total personnel compensation .....	108	111	114
12.1 Civilian personnel benefits .....	33	34	34
21.0 Travel and transportation of persons .....	2	2	2
22.0 Transportation of things .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	8	9	15
24.0 Printing and reproduction .....	3	3	4
25.1 Advisory and assistance services .....	7	8	12
25.2 Other services from non-Federal sources .....	48	47	68
25.3 Other goods and services from Federal sources .....	12	11	16
25.4 Operation and maintenance of facilities .....	46	45	66
25.7 Operation and maintenance of equipment .....	3	3	7
26.0 Supplies and materials .....	13	12	17
31.0 Equipment .....	7	8	12
32.0 Land and structures .....	38	37	53
41.0 Grants, subsidies, and contributions .....	21	20	29
99.0 Direct obligations .....	350	351	450
99.0 Reimbursable obligations .....	10	10	10
99.9 Total new obligations, unexpired accounts .....	360	361	460



## Employment Summary

Identification code 014–9928–0–2–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,881	1,881	1,881

## HISTORIC PRESERVATION FUND

For expenses necessary in carrying out division A of subtitle III of title 54, United States Code, \$11,000,000, to be derived from the Historic Preservation Fund and to remain available until September 30, 2025, of which \$11,000,000 is for grants to Historically Black Colleges and Universities, to be made without imposing the matching requirements in section 507(c) of division I of the Omnibus Parks and Public Lands Management Act of 1996, Public Law 104–333 (54 U.S.C. 302101 note).

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

## [HISTORIC PRESERVATION FUND]

For an additional amount for "Historic Preservation Fund", \$50,000,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024, including costs to States, Tribes, and territories necessary to complete compliance activities required by section 306108 of title 54, United States Code, and costs needed to administer the program: *Provided*, That funds appropriated under this heading in this Act shall be used for historic and cultural resource preservation work that meets the Secretary of the Interior's Standards and Guidelines as published in the Federal Register (Vol. 48, No. 190, September 29, 1983), to include Reconstruction of National Register listed or eligible sites: *Provided further*, That grants using funds appropriated under this heading in this Act shall only be available for areas that have received a major disaster declaration pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.): *Provided further*, That such grants shall not be subject to a non-Federal matching requirement: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ] (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5140–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	3,358	3,322	3,253
0198 Reconciliation adjustment .....	-2		
0199 Balance, start of year .....	3,356	3,322	3,253
Receipts:			
Current law:			
1130 Historic Preservation Fund, Rent Receipts, Outer Continental Shelf Lands .....	150	150	150
2000 Total: Balances and receipts .....	3,506	3,472	3,403
Appropriations:			
Current law:			
2101 Historic Preservation Fund .....	-189	-219	-11
Special and trust fund receipts returned:			
3010 Historic Preservation Fund .....	5		
5099 Balance, end of year .....	3,322	3,253	3,392

## Program and Financing (in millions of dollars)

Identification code 014–5140–0–2–303	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Grants-in-aid .....	146	139	65
0002 Save America's Treasures grants .....	27	25	26
0005 Historic Preservation Fund Projects .....	33	16	
0006 Grants to States and Territories (2025 Disaster Supplemental P.L. 118–158) .....			48
0900 Total new obligations, unexpired accounts .....	206	180	139
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	123	105	144
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special fund, definite) HPF .....	189	219	11
1930 Total budgetary resources available .....	312	324	155

## Memorandum (non-add) entries:

1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	105	144	16
Special and non-revolving trust funds:			
1951 Unobligated balance expiring .....	1		
1952 Expired unobligated balance, start of year .....	6	6	6
1953 Expired unobligated balance, end of year .....	5	6	6
1954 Unobligated balance canceling .....	5		

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	374	417	408
3010 New obligations, unexpired accounts .....	206	180	139
3020 Outlays (gross) .....	-159	-189	-161
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	417	408	386
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	374	417	408
3200 Obligated balance, end of year .....	417	408	386

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	189	219	11
Outlays, gross:			
4010 Outlays from new discretionary authority .....	13	34	2
4011 Outlays from discretionary balances .....	146	155	159
4020 Outlays, gross (total) .....	159	189	161
4180 Budget authority, net (total) .....	189	219	11
4190 Outlays, net (total) .....	159	189	161

The Historic Preservation Fund appropriation funds grants that facilitate the preservation of the Nation's historic resources. This appropriation provides grants-in-aid to Historically Black Colleges and Universities. These grants provide physical preservation assistance to buildings located on campuses of Historically Black Colleges and Universities (HBCUs) that are listed in or eligible for the National Register. The program also funds National Register nominations and Preservation Plans for HBCU campuses.

## Object Classification (in millions of dollars)

Identification code 014–5140–0–2–303	2024 actual	2025 est.	2026 est.
11.3 Direct obligations: Personnel compensation: Other than full-time permanent .....	1		
11.9 Total personnel compensation .....	1		
25.2 Other services from non-Federal sources .....		1	1
25.3 Other goods and services from Federal sources .....	9	8	8
41.0 Grants, subsidies, and contributions .....	196	171	130
99.9 Total new obligations, unexpired accounts .....	206	180	139

## Employment Summary

Identification code 014–5140–0–2–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	8	6	1

## OTHER PERMANENT APPROPRIATIONS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9924–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	3	3	20
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, National Park Service .....	30	31	32
1130 Rental Payments, Park Buildings Lease and Maintenance Fund .....	28	28	12
1130 Concession Improvement Accounts Deposit .....	6	6	5
1130 User Fees for Filming and Photography on Public Lands .....	1	1	1
1130 Park Concessions Franchise Fees .....	181	184	187
1199 Total current law receipts .....	246	250	237
1999 Total receipts .....	246	250	237
2000 Total: Balances and receipts .....	249	253	257

OTHER PERMANENT APPROPRIATIONS—Continued  
Special and Trust Fund Receipts—Continued

Identification code 014–9924–0–2–303	2024 actual	2025 est.	2026 est.
Appropriations:			
Current law:			
2101 Other Permanent Appropriations .....	-246	-233	-237
5099 Balance, end of year .....	3	20	20

## Program and Financing (in millions of dollars)

Identification code 014–9924–0–2–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operation and maintenance of quarters .....	29	38	33
0003 Park concessions franchise fees .....	94	136	163
0005 Rental Payments, Park Buildings Lease and Maintenance Fund .....	14	26	20
0006 Concessions improvements accounts .....	3	7	7
0007 Contribution for annuity benefits for USPP .....	41	43	44
0008 Filming and Photography Special Use Fee Program .....	1	3	2
0900 Total new obligations, unexpired accounts .....	182	253	269
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	370	463	488
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	372	463	488
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	45	45	44
1201 Appropriation (special or trust fund) .....	246	233	237
1220 Appropriations transferred to other acct [014–4488] .....	-15		
1260 Appropriations, mandatory (total) .....	276	278	281
1900 Budget authority (total) .....	276	278	281
1930 Total budgetary resources available .....	648	741	769
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3		
1941 Unexpired unobligated balance, end of year .....	463	488	500
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	99	75	94
3010 New obligations, unexpired accounts .....	182	253	269
3020 Outlays (gross) .....	-204	-234	-280
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	75	94	83
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	99	75	94
3200 Obligated balance, end of year .....	75	94	83
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	276	278	281
Outlays, gross:			
4100 Outlays from new mandatory authority .....	38	167	169
4101 Outlays from mandatory balances .....	166	67	111
4110 Outlays, gross (total) .....	204	234	280
4180 Budget authority, net (total) .....	276	278	281
4190 Outlays, net (total) .....	204	234	280

**Park concessions franchise fees.**—Franchise fees for concessioner activities in the National Park System (NPS) are deposited in this account and used for certain park operations activities in accordance with section 407 of Public Law 105–391. At least 80 percent of collections must remain at the park unit until expended, unless that revenue exceeds the reasonable needs for the unit for that fiscal year, in which case the NPS can reduce the percent retained, but not below 60 percent. The National Park Service Centennial Act (P.L. 114–289), established a new concessions contracting authority within NPS, which is described under the Visitor Experience Improvements Fund account.

**Concessions improvement accounts.**—National Park Service agreements with private concessioners providing visitor services within national parks can require concessioners to deposit a portion of gross receipts or a fixed

sum of money in a separate bank account. A concessioner may expend funds from such an account with the approval of the park superintendent for improvements to facilities that directly support concession visitor services but would not otherwise be funded through the appropriations process. Concessioners do not accrue possessory interests from improvements funded through these accounts.

**Park buildings lease and maintenance fund.**—Rental payments for leases to use buildings and associated property in the National Park System are deposited in this account and used for infrastructure needs at park units in accordance with section 802 of Public Law 105–391.

**Operation and maintenance of quarters.**—Revenues from the rental of Government-owned quarters to park employees are deposited in this account and used to operate and maintain Government-owned quarters within the National Park System.

**Filming and photography special use fees.**—In limited circumstances, the National Park Service may issue permits and retain associated fees to use park lands and facilities for filming, still photography, and similar activities.

**Contributions to U.S. Park Police annuity benefits.**—Necessary costs of benefit payments to annuitants under the pension program for United States Park Police officers hired prior to January 1, 1984, established under Public Law 85–157, are paid from the General Fund of the Treasury to the extent the payments exceed deductions from salaries of active duty employees in the program. Permanent funding for such payments was provided in the Department of the Interior and Related Agencies Appropriations Act, 2002. Before 2002, such payments were funded from appropriations made annually to the National Park Service.

**Delaware Water Gap, Route 209 Operations.**—The Delaware Water Gap National Recreation Area Improvement Act, section 4(b) of Public Law 109–156, as amended by Public Law 115–101, directs the Department of the Interior to establish a fee and permit program for the use of Highway 209 by commercial vehicles. All fees received are set aside in a special account and made available for the administration and enforcement of the program, including registering vehicles, issuing permits and vehicle identification stickers, and personnel costs. The Consolidated Appropriations Act, 2023 (P.L. 117–328) extended this authority through the end of FY 2026.

## Object Classification (in millions of dollars)

Identification code 014–9924–0–2–303	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	21	22	23
11.3 Other than full-time permanent .....	10	10	10
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	34	35	36
12.1 Civilian personnel benefits .....	11	11	11
21.0 Travel and transportation of persons .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	11	16	17
25.1 Advisory and assistance services .....	4	6	7
25.2 Other services from non-Federal sources .....	58	88	94
25.3 Other goods and services from Federal sources .....	2	3	3
25.4 Operation and maintenance of facilities .....	25	38	41
25.7 Operation and maintenance of equipment .....	3	4	4
26.0 Supplies and materials .....	13	20	21
31.0 Equipment .....	7	11	12
32.0 Land and structures .....	9	14	16
41.0 Grants, subsidies, and contributions .....	4	6	6
99.9 Total new obligations, unexpired accounts .....	182	253	269

## Employment Summary

Identification code 014–9924–0–2–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	452	452	452

**Trust Funds****CONSTRUCTION (TRUST FUND)**

Parkway construction project funds have been derived from the Highway Trust Fund through appropriations to liquidate contract authority, which has been provided under section 104(a)(8) of the Federal Aid Highway Act of 1978, title I of Public Law 95–599, as amended, and appropriations language, which has made the contract authority and the appropriations available until expended.

**MISCELLANEOUS TRUST FUNDS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–9972–0–7–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....		1	1
Receipts:			
Current law:			
1130 Donations to National Park Service .....	88	88	88
1140 Earnings on Investments, Donations to National Park Service .....	10	6	5
1199 Total current law receipts .....	98	94	93
1999 Total receipts .....	98	94	93
2000 Total: Balances and receipts .....	98	95	94
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds .....	-97	-94	-93
5099 Balance, end of year .....	1	1	1

**Program and Financing** (in millions of dollars)

Identification code 014–9972–0–7–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Donations to National Park Service .....	76	101	98
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	135	157	150
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	136	157	150
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	97	94	93
1930 Total budgetary resources available .....	233	251	243
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	157	150	145
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	68	72	74
3010 New obligations, unexpired accounts .....	76	101	98
3020 Outlays (gross) .....	-71	-99	-117
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	72	74	55
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	68	72	74
3200 Obligated balance, end of year .....	72	74	55
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	97	94	93
Outlays, gross:			
4100 Outlays from new mandatory authority .....		38	37
4101 Outlays from mandatory balances .....	71	61	80
4110 Outlays, gross (total) .....	71	99	117
4180 Budget authority, net (total) .....	97	94	93
4190 Outlays, net (total) .....	71	99	117

**National Park Service, donations.**—The Secretary of the Interior accepts and uses donated moneys for the purposes of the National Park System (54 U.S.C. 101101), as designated by the donor when stated.

**Preservation, Birthplace of Abraham Lincoln, National Park Service.**—This Fund consists of an endowment established by the Lincoln

Farm Association. The interest therefrom is available for preservation of the Abraham Lincoln Birthplace National Historic Site, Kentucky (16 U.S.C. 211, 212).

**Object Classification** (in millions of dollars)

Identification code 014–9972–0–7–303	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	7	7	7
11.3 Other than full-time permanent .....	9	9	9
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	18	18	18
12.1 Civilian personnel benefits .....	4	5	5
21.0 Travel and transportation of persons .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	2	1
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	10	13	13
25.3 Other goods and services from Federal sources .....	1	1	1
25.4 Operation and maintenance of facilities .....	16	25	25
25.5 Research and development contracts .....	1	1	1
25.7 Operation and maintenance of equipment .....	1	7	6
26.0 Supplies and materials .....	3	6	6
31.0 Equipment .....	1	7	5
32.0 Land and structures .....	9	7	8
41.0 Grants, subsidies, and contributions .....	9	7	7
99.9 Total new obligations, unexpired accounts .....	76	101	98

**Employment Summary**

Identification code 014–9972–0–7–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	288	288	288

**ADMINISTRATIVE PROVISIONS****(INCLUDING TRANSFER OF FUNDS)**

*In addition to other uses set forth in section 101917(c)(2) of title 54, United States Code, franchise fees credited to a sub-account shall be available for expenditure by the Secretary, without further appropriation, for use at any unit within the National Park System to extinguish or reduce liability for Possessory Interest or leasehold surrender interest. Such funds may only be used for this purpose to the extent that the benefitting unit anticipated franchise fee receipts over the term of the contract at that unit exceed the amount of funds used to extinguish or reduce liability. Franchise fees at the benefitting unit shall be credited to the sub-account of the originating unit over a period not to exceed the term of a single contract at the benefitting unit, in the amount of funds so expended to extinguish or reduce liability.*

*For the costs of administration of the Land and Water Conservation Fund grants authorized by section 105(a)(2)(B) of the Gulf of Mexico Energy Security Act of 2006 Public Law 109–432, as amended (43 U.S.C. 1331 note), the National Park Service may retain up to 3 percent of the amounts which are authorized to be disbursed under such section, such retained amounts to remain available until expended.*

*National Park Service funds may be transferred to the Federal Highway Administration (FHWA), Department of Transportation, for purposes authorized under section 203 of title 23, United States Code. Transfers may include a reasonable amount for FHWA administrative support costs.*

**INDIAN AFFAIRS****BUREAU OF INDIAN AFFAIRS****Federal Funds****OPERATION OF INDIAN PROGRAMS****(INCLUDING TRANSFERS OF FUNDS)**

*For expenses necessary for the operation of Indian programs, as authorized by law, including the Snyder Act of November 2, 1921, as amended (25 U.S.C. 13), and the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), \$1,217,383,000, to remain available until September 30, 2027, except as otherwise provided herein; of which not to exceed \$15,000 may be for official reception and representation expenses; of which not to exceed \$10,000,000 shall be for welfare assistance payments: Provided, That in*

## OPERATION OF INDIAN PROGRAMS—Continued

cases of designated Federal disasters, the Secretary of the Interior may exceed such cap for welfare payments from the amounts provided herein, to provide for disaster relief to Indian communities affected by the disaster: Provided further, That federally recognized Indian tribes and tribal organizations of federally recognized Indian tribes may use their tribal priority allocations for unmet welfare assistance costs: Provided further, That not to exceed \$42,011,000 shall remain available until expended for housing improvement, road maintenance, land records improvement, hearings and appeals, and the Navajo-Hopi Settlement Program: Provided further, That any forestry funds allocated to a federally recognized tribe which remain unobligated as of September 30, 2027, may be transferred during fiscal year 2028 to an Indian forest land assistance account established for the benefit of the holder of the funds within the holder's trust fund account: Provided further, That any such unobligated balances not so transferred shall expire on September 30, 2028: Provided further, That in order to enhance the safety of Bureau field employees, the Bureau may use funds to purchase uniforms or other identifying articles of clothing for personnel: Provided further, That not to exceed \$6,941,000 of funds made available under this heading may, as needed, be transferred to "Office of the Secretary—Departmental Operations" for trust, probate, and administrative functions: Provided further, That the Bureau of Indian Affairs may accept transfers of funds from United States Customs and Border Protection to supplement any other funding available for reconstruction or repair of roads owned by the Bureau of Indian Affairs as identified on the National Tribal Transportation Facility Inventory, 23 U.S.C. 202(b)(1).

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

## OPERATION OF INDIAN PROGRAMS

■ For an additional amount for "Operation of Indian Programs", \$17,765,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (Disaster Relief Supplemental Appropriations Act, 2025.)

## Program and Financing (in millions of dollars)

Identification code 014–2100–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0007 Tribal Government .....	387	387	377
0008 Human services .....	154	154	154
0009 Trust - Natural resources management .....	325	325	315
0010 Trust - Real estate services .....	166	166	166
0011 Education .....	60	60	60
0012 Public safety and justice .....	560	560	420
0013 Community and economic development .....	34	34	28
0014 Executive direction and administrative services .....	277	277	205
0017 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	39	39	39
0018 Congressionally Directed Spending .....	5	.....	.....
0019 2022 Inflation Reduction Act (P.L. 117–169) .....	145	85	85
0020 2023 Disaster Supplemental (P.L. 117–328) .....	41	38	38
0021 2025 Disaster Supplemental (P.L. 118–158) .....	.....	9	9
0799 Total direct obligations .....	2,193	2,134	1,896
0807 Operation of Indian Programs (Reimbursable) .....	108	108	108
0899 Total reimbursable obligations .....	108	108	108
0900 Total new obligations, unexpired accounts .....	2,301	2,242	2,004
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	990	1,045	830
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	607	.....	.....
1011 Unobligated balance transfer from other acct [014–2106] .....	13	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	18	14	14
1021 Recoveries of prior year unpaid obligations .....	14	2	2
1070 Unobligated balance (total) .....	1,035	1,061	846
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,899	1,916	1,217
1121 Appropriations transferred from other acct [014–2106] .....	55	.....	.....
1121 Appropriations transferred from other acct [014–0102] .....	2	.....	.....
1160 Appropriation, discretionary (total) .....	1,956	1,916	1,217
Advance appropriations, discretionary:			
1170 Advance appropriation .....	43	43	43
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	58	51	48
1701 Change in uncollected payments, Federal sources .....	-7	.....	.....

1750	Spending auth from offsetting collections, disc (total) .....	51	51	48
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	247	.....	.....
1801	Change in uncollected payments, Federal sources .....	16	1	1
1850	Spending auth from offsetting collections, mand (total) .....	263	1	1
1900	Budget authority (total) .....	2,313	2,011	1,309
1930	Total budgetary resources available .....	3,348	3,072	2,155
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-2	.....	.....
1941	Unexpired unobligated balance, end of year .....	1,045	830	151

## Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	714	810	1,190
3010	New obligations, unexpired accounts .....	2,301	2,242	2,004
3011	Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020	Outlays (gross) .....	-2,179	-1,860	-1,468
3040	Recoveries of prior year unpaid obligations, unexpired .....	-14	-2	-2
3041	Recoveries of prior year unpaid obligations, expired .....	-14	.....	.....
3050	Unpaid obligations, end of year .....	810	1,190	1,724
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-59	-66	-67
3070	Change in uncollected pymts, Fed sources, unexpired .....	-9	-1	-1
3071	Change in uncollected pymts, Fed sources, expired .....	2	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-66	-67	-68
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	655	744	1,123
3200	Obligated balance, end of year .....	744	1,123	1,656

## Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	2,050	2,010	1,308
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,338	1,210	791
4011	Outlays from discretionary balances .....	752	647	674
4020	Outlays, gross (total) .....	2,090	1,857	1,465
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-58	-51	-48
4033	Non-Federal sources .....	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total) ....	-60	-51	-48
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	7	.....	.....
4052	Offsetting collections credited to expired accounts .....	2	.....	.....
4060	Additional offsets against budget authority only (total) .....	9	.....	.....
4070	Budget authority, net (discretionary) .....	1,999	1,959	1,260
4080	Outlays, net (discretionary) .....	2,030	1,806	1,417
Mandatory:				
4090	Budget authority, gross .....	263	1	1
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	1	1
4101	Outlays from mandatory balances .....	89	2	2
4110	Outlays, gross (total) .....	89	3	3
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-247	.....	.....
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-16	-1	-1
4170	Outlays, net (mandatory) .....	-158	3	3
4180	Budget authority, net (total) .....	1,999	1,959	1,260
4190	Outlays, net (total) .....	1,872	1,809	1,420

This account covers expenses associated with the following activities:

**Tribal Government.**—This activity promotes the sovereignty of federally recognized Indian Tribes by supporting and assisting them in the development and maintenance of strong and stable governments capable of administering quality programs and developing economies. This activity also provides for the maintenance of Bureau of Indian Affairs (BIA) roads and bridges.

**Human Services.**—This activity provides funding for social services, welfare assistance, and Indian Child Welfare Act programs. The objective of this activity is to improve the quality of life for individual Indians who live on or near Indian reservations and to help protect children, the elderly, and disabled from abuse and neglect.

**Trust: Natural Resources Management.**—This activity provides for the management, development, and protection of Indian trust land and natural

resource assets and related treaty rights. Natural resource programs in Indian Country include agriculture, forestry, water, irrigation operations and maintenance including related power distribution, fish, wildlife, and parks, and energy and minerals.

**Trust: Real Estate.**—This activity promotes cooperative efforts with landowners for the optimal utilization, development, and enhancement of trust and restricted Federal Indian-owned lands. The activity includes general real estate services, probate, land title and records, environmental compliance, other trust services and rights protection.

**Public Safety and Justice.**—This activity funds law enforcement activities in Indian Country in over 25 States. Programs under this activity include investigative, police, and detention services; tribal courts; fire protection; and facilities maintenance.

**Community and Economic Development.**—This activity promotes the economic vitality of American Indians and Alaska Natives through job placement and training, economic development, and community development programs.

**Executive Direction and Administrative Services.**—This activity supports the management of finance, budget, acquisition, and property functions; as well as information technology resources, personnel services, facilities management, payment of General Services Administration rentals and direct rentals, and intra-governmental payments. Significant portions of Indian Affairs activities are executed under contracts or compacts with federally recognized Indian Tribes to run tribal and Federal programs. Funding also supports BIA or Bureau of Indian Education oversight and technical assistance for these activities in the central and regional offices.

#### Object Classification (in millions of dollars)

Identification code 014–2100–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	233	233	233
11.3 Other than full-time permanent .....	4	4	4
11.5 Other personnel compensation .....	33	33	33
11.9 Total personnel compensation .....	270	270	270
12.1 Civilian personnel benefits .....	106	106	106
21.0 Travel and transportation of persons .....	13	13	13
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	21	21	21
23.2 Rental payments to others .....	16	16	16
23.3 Communications, utilities, and miscellaneous charges .....	14	14	14
25.1 Advisory and assistance services .....	22	22	22
25.2 Other services from non-Federal sources .....	1,451	1,383	1,145
25.3 Other goods and services from Federal sources .....	132	132	132
25.4 Operation and maintenance of facilities .....	8	8	8
25.6 Medical care .....	1	1	1
25.7 Operation and maintenance of equipment .....	7	7	7
26.0 Supplies and materials .....	18	18	18
31.0 Equipment .....	29	29	29
32.0 Land and structures .....	1	1	1
41.0 Grants, subsidies, and contributions .....	83	92	92
99.0 Direct obligations .....	2,193	2,134	1,896
99.0 Reimbursable obligations .....	108	108	108
99.9 Total new obligations, unexpired accounts .....	2,301	2,242	2,004

#### Employment Summary

Identification code 014–2100–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,718	2,972	2,436
2001 Reimbursable civilian full-time equivalent employment .....	22	20	20
3001 Allocation account civilian full-time equivalent employment .....	429	430	409

#### CONTRACT SUPPORT COSTS

*For payments to tribes and tribal organizations for contract support costs associated with Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), agreements with the Bureau of Indian Affairs and the Bureau of Indian Education for fiscal year 2026, such sums as may be necessary, which shall be available for obligation through September 30, 2027:*

*Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.*

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

#### Program and Financing (in millions of dollars)

Identification code 014–2240–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0007 Tribal Government .....	311	342	205
0100 Direct program activities, subtotal .....	311	342	205
0900 Total new obligations, unexpired accounts (object class 25.2) .....	311	342	205
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	311	342	205
1900 Budget authority (total) .....	311	342	205
1930 Total budgetary resources available .....	311	342	205
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	124	101	244
3010 New obligations, unexpired accounts .....	311	342	205
3011 Obligations ("upward adjustments"), expired accounts .....	7		
3020 Outlays (gross) .....	-341	-199	-255
3050 Unpaid obligations, end of year .....	101	244	194
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	124	101	244
3200 Obligated balance, end of year .....	101	244	194
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	311	342	205
Outlays, gross:			
4010 Outlays from new discretionary authority .....	166	171	102
4011 Outlays from discretionary balances .....	175	28	153
4020 Outlays, gross (total) .....	341	199	255
4180 Budget authority, net (total) .....	311	342	205
4190 Outlays, net (total) .....	341	199	255

The 2026 Budget proposes to continue to manage this account as an indefinite appropriation to ensure the availability of full funding to meet contract support costs requirements for the fiscal year.

#### PAYMENTS FOR TRIBAL LEASES

*For payments to tribes and tribal organizations for leases pursuant to section 105(l) of the Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5324(l)), for fiscal year 2026, such sums as may be necessary, which shall be available for obligation through September 30, 2027: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.*

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

#### Program and Financing (in millions of dollars)

Identification code 014–0200–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Lease Payments .....	51	85	138
0900 Total new obligations, unexpired accounts (object class 25.2) .....	51	85	138
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			19
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	51	104	138
1930 Total budgetary resources available .....	51	104	157
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		19	19

**PAYMENTS FOR TRIBAL LEASES—Continued**  
**Program and Financing—Continued**

Identification code 014–0200–0–1–999	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7	23	56
3010 New obligations, unexpired accounts .....	51	85	138
3011 Obligations ("upward adjustments"), expired accounts .....	6		
3020 Outlays (gross) .....	-41	-52	-113
3050 Unpaid obligations, end of year .....	23	56	81
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	23	56
3200 Obligated balance, end of year .....	23	56	81
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	51	104	138
Outlays, gross:			
4010 Outlays from new discretionary authority .....	8	52	69
4011 Outlays from discretionary balances .....	33		44
4020 Outlays, gross (total) .....	41	52	113
4180 Budget authority, net (total) .....	51	104	138
4190 Outlays, net (total) .....	41	52	113

The 2026 Budget proposes to continue to manage this account as an indefinite appropriation to ensure the full availability of budget authority needed for such lease agreements. Funding from the account would be used for either Bureau of Indian Affairs or Bureau of Indian Education Section 105(l) lease costs.

**CONSTRUCTION**

(INCLUDING TRANSFER OF FUNDS)

*For construction, repair, improvement, and maintenance of irrigation and power systems, buildings, utilities, and other facilities, including architectural and engineering services by contract; acquisition of lands, and interests in lands; and preparation of lands for farming, and for construction of the Navajo Indian Irrigation Project pursuant to the Act of June 13, 1962, Public Law 87–483, as amended; \$93,423,000, to remain available until expended: Provided, That such amounts as may be available for the construction of the Navajo Indian Irrigation Project may be transferred to the Bureau of Reclamation: Provided further, That any funds provided for the Safety of Dams program pursuant to the Indian Dams Safety Act of 1994, Public Law 103–302, as amended (25 U.S.C. 3804), shall be made available on a nonreimbursable basis: Provided further, That this appropriation may be reimbursed from the Bureau of Trust Funds Administration appropriation for the appropriate share of construction costs for space expansion needed in agency offices to meet trust reform implementation: Provided further, That of the funds made available under this heading, \$10,000,000 shall be derived from the Indian Irrigation Fund established by section 3211 of the Water Infrastructure Improvements for the Nation Act, Public Law 114–322, as amended: Provided further, That amounts provided under this heading are made available for the modernization of Federal field communication capabilities, in addition to amounts otherwise made available for such purpose.*

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

**Program and Financing (in millions of dollars)**

Identification code 014–2301–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Education construction .....	43	43	43
0002 Public safety and justice construction .....	15	15	15
0003 Resource management construction .....	41	41	41
0004 Other Program Construction .....	18	18	18
0005 BOR Allocation Account .....	1	1	1
0006 WIIN IRRIGATION PROJECTS .....	8	8	8
0008 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	37	37	37
0009 2023 Disaster Supplemental (P.L. 117–328) .....	3	3	3
0799 Total direct obligations .....	166	166	166
0807 Construction (Reimbursable) .....	2	2	2

0900 Total new obligations, unexpired accounts .....	168	168	168
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	348	373	421
1021 Recoveries of prior year unpaid obligations .....	8	24	24
1070 Unobligated balance (total) .....	356	397	445
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	124	124	83
1121 Appropriations transferred from other acct [014–5639] ....	10	10	10
1160 Appropriation, discretionary (total) .....	134	134	93
Advance appropriations, discretionary:			
1170 Advance appropriation .....	50	50	50
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	8	8
1900 Budget authority (total) .....	185	192	151
1930 Total budgetary resources available .....	541	589	596
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	373	421	428
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	373	296	317
3010 New obligations, unexpired accounts .....	168	168	168
3020 Outlays (gross) .....	-237	-123	-95
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8	-24	-24
3050 Unpaid obligations, end of year .....	296	317	366
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	372	295	316
3200 Obligated balance, end of year .....	295	316	365
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	185	192	151
Outlays, gross:			
4010 Outlays from new discretionary authority .....	26	25	21
4011 Outlays from discretionary balances .....	211	98	74
4020 Outlays, gross (total) .....	237	123	95
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-8	-8
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-2	-8	-8
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	184	184	143
4080 Outlays, net (discretionary) .....	235	115	87
4180 Budget authority, net (total) .....	184	184	143
4190 Outlays, net (total) .....	235	115	87
<b>Object Classification (in millions of dollars)</b>			
Identification code 014–2301–0–1–452	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	5	5	5
11.9 Total personnel compensation .....	5	5	5
23.1 Civilian personnel benefits .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	10	10	10
25.2 Other services from non-Federal sources .....	82	82	82

**Public safety and justice construction.**—This activity provides for the planning, design, improvement, repair, replacement, and construction of law enforcement and detention center facilities on Indian lands.

**Resources management construction.**—This activity provides for the construction, extension, and rehabilitation of irrigation projects, dams, and related power systems on Indian reservations.

**Other program construction.**—This activity provides for the improvement and repair of Indian Affairs' regional and agency facilities, telecommunications, field communications, drinking and wastewater infrastructure, the facilities management system, and construction program management.

25.4	Operation and maintenance of facilities .....	3	3	3
25.7	Operation and maintenance of equipment .....	2	2	2
31.0	Equipment .....	2	2	2
32.0	Land and structures .....	34	34	34
41.0	Grants, subsidies, and contributions .....	25	25	25
99.0	Direct obligations .....	166	166	166
99.0	Reimbursable obligations .....	2	2	2
99.9	Total new obligations, unexpired accounts .....	168	168	168

**Employment Summary**

Identification code 014–2301–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	41	41	35
3001 Allocation account civilian full-time equivalent employment .....	118	118	118

**HIGH-HAZARD INDIAN DAM SAFETY DEFERRED MAINTENANCE FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5637–0–2–452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2	2	2
2000 Total: Balances and receipts .....	2	2	2
5099 Balance, end of year .....	2	2	2

**Program and Financing** (in millions of dollars)

Identification code 014–5637–0–2–452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	23		
1134 Appropriations precluded from obligation .....	-23		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	166	197	233
5001 Total investments, EOY: Federal securities: Par value .....	197	233	268
5096 Unexpired unavailable balance, SOY: Appropriations .....	159	182	182
5098 Unexpired unavailable balance, EOY: Appropriations .....	182	182	182

**LOW-HAZARD INDIAN DAM SAFETY DEFERRED MAINTENANCE FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5638–0–2–452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	3	7	8
Receipts:			
Current law:			
1140 Earnings on Investments, Low-Hazard Indian Dam Safety Deferred Maintenance Fund .....	4	1	1
2000 Total: Balances and receipts .....	7	8	9
5099 Balance, end of year .....	7	8	9

**Program and Financing** (in millions of dollars)

Identification code 014–5638–0–2–452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10		
1134 Appropriations precluded from obligation .....	-10		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	73	86	100
5001 Total investments, EOY: Federal securities: Par value .....	86	100	115
5096 Unexpired unavailable balance, SOY: Appropriations .....	70	80	80

5098 Unexpired unavailable balance, EOY: Appropriations .....	80	80	80
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**INDIAN IRRIGATION FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5639–0–2–452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1
Receipts:			
Current law:			
1140 Earnings on Investments, Indian Irrigation Fund .....	10	2	2
2000 Total: Balances and receipts .....	10	2	3
Appropriations:			
Current law:			
2101 Indian Irrigation Fund .....	-10	-1	-1
5099 Balance, end of year .....		1	2

**Program and Financing** (in millions of dollars)

Identification code 014–5639–0–2–452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	35	35	35
1101 Appropriation (special or trust) .....	10	1	1
1102 Appropriation (previously unavailable) .....		9	9
1120 Appropriations transferred to other acct [014–2301] .....	-10	-10	-10
1134 Appropriations precluded from obligation .....	-35	-35	-35
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	203	239	279
5001 Total investments, EOY: Federal securities: Par value .....	239	279	319
5096 Unexpired unavailable balance, SOY: Appropriations .....	203	238	264
5098 Unexpired unavailable balance, EOY: Appropriations .....	238	264	290

**WHITE EARTH SETTLEMENT FUND****Program and Financing** (in millions of dollars)

Identification code 014–2204–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments for White Earth Settlement .....		2	2
0900 Total new obligations, unexpired accounts (object class 41.0) .....		2	2

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....		2	2
1930 Total budgetary resources available .....	1	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....		2	2
3020 Outlays (gross) .....		-2	-2

**Budget authority and outlays, net:**

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

The White Earth Reservation Land Settlement Act of 1985 (P.L. 99–264) authorizes the payment of funds to eligible allottees or heirs of the White Earth Reservation in Minnesota, as determined by the Secretary of the In-

## WHITE EARTH SETTLEMENT FUND—Continued

terior. The payment of funds shall be treated as the final judgment, award, or compromise settlement under the provisions of Title 31, United States Code, section 1304.

INDIAN LAND AND WATER CLAIM SETTLEMENTS AND MISCELLANEOUS  
PAYMENTS TO INDIANS

*For payments and necessary administrative expenses for implementation of Indian land and water claim settlements pursuant to the White Earth Reservation Land Settlement Act of 1985, Public Law 99–264, as amended (25 U.S.C. 331 note), the Truckee-Carson-Pyramid Lake Water Rights Settlement Act, title II of Public Law 101–618, and the Hualapai Tribe Water Rights Settlement Act of 2022, Public Law 117–349, and for implementation of other land and water rights settlements, \$58,897,000, to remain available until expended.*

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

## Program and Financing (in millions of dollars)

Identification code 014–2303–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 White Earth .....		1	1
0025 Navajo Nation Water Resources Development Trust Fund .....		4	4
0027 Navajo Water Settlement .....		12	12
0028 Under the reporting threshold .....		1	1
0040 Hualapai Tribe Water Rights Settlement Act of 2022 (P.L. 117–349) .....		10	12
0900 Total new obligations, unexpired accounts (object class 41.0) .....		28	30
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	37	38	11
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	59
1900 Budget authority (total) .....	1	1	59
1930 Total budgetary resources available .....	38	39	70
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	38	11	40
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	16	15	39
3010 New obligations, unexpired accounts .....		28	30
3020 Outlays (gross) .....	-1	-4	-34
3050 Unpaid obligations, end of year .....	15	39	35
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	16	15	39
3200 Obligated balance, end of year .....	15	39	35
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	59
Outlays, gross:			
4010 Outlays from new discretionary authority .....			30
4011 Outlays from discretionary balances .....	1	4	4
4020 Outlays, gross (total) .....	1	4	34
4180 Budget authority, net (total) .....	1	1	59
4190 Outlays, net (total) .....	1	4	34

## Land settlements:

*White Earth Reservation Land Settlement Act (P.L. 99–264).*—Funds are used to investigate and verify questionable transfers of land by which individual Indian allottees, or their heirs, were divested of ownership; and to pay compensation to said allottees or heirs in accordance with the Act. A major portion of work is contracted under P.L. 93–638, as amended, to the White Earth Reservation Business Committee.

## Water settlements:

*Hualapai Tribe Water Rights Settlement Act of 2022 (P.L. 117–349).*—Funds are used for payments in accordance with the enacted settlement which establishes the Hualapai Water Trust Fund Account, which the Tribe can use to develop water infrastructure on its reservation;

and the Hualapai Water Settlement Implementation Fund Account for groundwater monitoring in the Truxton Basin.

## Miscellaneous Payments to Indians:

*Truckee River Operating Agreement (P.L. 101–618).*—Funds are used to pay the BIA share of ongoing administrative fees for the Truckee River Operating Agreement authorized in Section 205 of the Truckee-Carson-Pyramid Lake Water Settlement Act for services provided to implement the settlement. In addition, funds are used to pay the BIA share of the cost of operation and maintenance of Boca Dam and Reservoir pursuant to Section 7 of the Truckee River Operating Agreement.

## INDIAN WATER RIGHTS SETTLEMENT COMPLETION FUND

## Program and Financing (in millions of dollars)

Identification code 014–2699–0–1–452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	272	65	65
1010 Unobligated balance transfer to other accts [014–0680] .....	-198		
1010 Unobligated balance transfer to other accts [014–4079] .....	-9		
1070 Unobligated balance (total) .....	65	65	65
1930 Total budgetary resources available .....	65	65	65
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	65	65	65
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

(P.L. 117–58) established the Indian Water Rights Settlement Completion Fund with the authority to transfer amounts to funds or accounts authorized to receive discretionary appropriations, or to satisfy other obligations identified by the Secretary of the Interior, under an Indian water settlement approved and authorized by an Act of Congress before the date of enactment of the Act, November 15, 2021. The Act provided \$2.5 billion in mandatory funding to be deposited in the Fund to remain available until expended.

## INDIAN LAND CONSOLIDATION

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

## Program and Financing (in millions of dollars)

Identification code 014–2103–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Indian Land Consolidation .....	3	8	
0801 Indian Land Consolidation (Reimbursable) .....		4	5
0900 Total new obligations, unexpired accounts .....	3	12	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	10	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		5	5
1900 Budget authority (total) .....	4	9	5
1930 Total budgetary resources available .....	13	19	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	7	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			3
3010 New obligations, unexpired accounts .....	3	12	5
3020 Outlays (gross) .....	-3	-9	-6
3050 Unpaid obligations, end of year .....		3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			3
3200 Obligated balance, end of year .....		3	2



Budget authority and outlays, net: Discretionary:				
4000	Budget authority, gross .....	4	9	5
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	1	7	5
4011	Outlays from discretionary balances .....	2	2	1
4020	Outlays, gross (total) .....	3	9	6
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030	Federal sources .....		-5	-5
4040	Offsets against gross budget authority and outlays (total) ....		-5	-5
4180	Budget authority, net (total) .....	4	4	
4190	Outlays, net (total) .....	3	4	1

The 2026 Budget proposes to eliminate funding for the Indian Land Consolidation Program.

#### Object Classification (in millions of dollars)

Identification code 014-2103-0-1-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	
32.0 Land and structures .....	1	6	
99.0 Direct obligations .....	3	8	
99.0 Reimbursable obligations .....		4	5
99.9 Total new obligations, unexpired accounts .....	3	12	5

#### Employment Summary

Identification code 014-2103-0-1-452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	12	

### INDIAN WATER RIGHTS AND HABITAT ACQUISITION PROGRAM

#### Program and Financing (in millions of dollars)

Identification code 014-5505-0-2-303	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

Funds were appropriated in 2003 for the settlement of the water claims of the Shivwits Band of the Paiute Indian Tribe of Utah in order to complete the requirements of the settlement as authorized by P.L. 106-263, which specified the use of the Land and Water Conservation Fund for the implementation of the water rights and habitat acquisition program.

### OPERATION AND MAINTENANCE OF QUARTERS

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5051-0-2-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, Bureau of Indian Affairs .....	4	6	5
2000 Total: Balances and receipts .....	4	6	5
Appropriations:			
Current law:			
2101 Operation and Maintenance of Quarters .....	-4	-6	-5
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 014-5051-0-2-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations and maintenance .....	6	6	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	6	6
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	4	6	5
1930 Total budgetary resources available .....	12	12	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	6	5

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010 New obligations, unexpired accounts .....	6	6	6
3020 Outlays (gross) .....	-6	-7	-5
3050 Unpaid obligations, end of year .....	1		1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	
3200 Obligated balance, end of year .....	1		1

#### Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	4	6	5
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	6	5
4101 Outlays from mandatory balances .....	4	1	
4110 Outlays, gross (total) .....	6	7	5
4180 Budget authority, net (total) .....	4	6	5
4190 Outlays, net (total) .....	6	7	5

The Federal Employees Quarters and Facilities Act of 1964 (P.L. 88-459) is the basic authority under which the Secretary may use funds from the rental of quarters to defray the costs of operation and maintenance incidental to the employee quarters program. Public Law 98-473 established a special Fund, to remain available until expended, for the operation and maintenance of quarters.

#### Object Classification (in millions of dollars)

Identification code 014-5051-0-2-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1	1	1
11.3 Other than full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.4 Operation and maintenance of facilities .....	1	1	1
26.0 Supplies and materials .....	1	1	1
99.0 Direct obligations .....	6	6	6
99.9 Total new obligations, unexpired accounts .....	6	6	6

#### Employment Summary

Identification code 014-5051-0-2-452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	29	29	29

### MISCELLANEOUS PERMANENT APPROPRIATIONS

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-9925-0-2-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	8	8	11
Receipts:			
Current law:			
1130 Deposits, Operation and Maintenance, Indian Irrigation Systems .....	40	39	39

MISCELLANEOUS PERMANENT APPROPRIATIONS—Continued  
Special and Trust Fund Receipts—Continued

Identification code 014–9925–0–2–452	2024 actual	2025 est.	2026 est.
1130 Power Revenues, Indian Irrigation Projects .....	101	90	90
1140 Earnings on Investments, Operation and Maintenance, Indian Irrigation Systems .....	3	1	1
1140 Earnings on Investments, Indian Irrigation Projects .....	2	2	1
1199 Total current law receipts .....	146	132	131
1999 Total receipts .....	146	132	131
2000 Total: Balances and receipts .....	154	140	142
Appropriations:			
Current law:			
2101 Miscellaneous Permanent Appropriations .....	-146	-130	-130
2103 Miscellaneous Permanent Appropriations .....		-1	-1
2132 Miscellaneous Permanent Appropriations .....		2	2
2199 Total current law appropriations .....	-146	-129	-129
2999 Total appropriations .....	-146	-129	-129
5099 Balance, end of year .....	8	11	13

## Program and Financing (in millions of dollars)

Identification code 014–9925–0–2–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Operation and maintenance, Indian irrigation systems .....	36	36	36
0003 Power systems, Indian irrigation projects .....	101	73	73
0004 Alaska resupply program .....	1	2	2
0900 Total new obligations, unexpired accounts .....	138	111	111
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	83	95	115
1021 Recoveries of prior year unpaid obligations .....	4	2	2
1070 Unobligated balance (total) .....	87	97	117
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	146	130	130
1203 Appropriation (previously unavailable)(special or trust) ....		1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-2	-2
1260 Appropriations, mandatory (total) .....	146	129	129
1900 Budget authority (total) .....	146	129	129
1930 Total budgetary resources available .....	233	226	246
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	95	115	135

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	35	35	49
3010 New obligations, unexpired accounts .....	138	111	111
3020 Outlays (gross) .....	-134	-95	-139
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-2	-2
3050 Unpaid obligations, end of year .....	35	49	19
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	35	35	49
3200 Obligated balance, end of year .....	35	49	19

## Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	7		
Mandatory:			
4090 Budget authority, gross .....	146	129	129
Outlays, gross:			
4100 Outlays from new mandatory authority .....	65	65	65
4101 Outlays from mandatory balances .....	62	30	74
4110 Outlays, gross (total) .....	127	95	139
4180 Budget authority, net (total) .....	146	129	129
4190 Outlays, net (total) .....	134	95	139

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	82	94	102
5001 Total investments, EOY: Federal securities: Par value .....	94	102	110

*Claims and treaty obligations.*—Payments are made to fulfill treaty obligations with the Senecas of New York (Act of February 19, 1831), the Six Nations of New York (Act of November 11, 1794), and the Pawnees of Oklahoma (the treaty of September 24, 1857).

*Operation and maintenance, Indian irrigation systems.*—Revenues derived from charges for operation and maintenance of Indian irrigation projects are used to defray in part the cost of operating and maintaining these projects (25 U.S.C. 162a (The Act of November 4, 1983), 60 Stat. 895, P.L. 98–146).

*Power systems, Indian irrigation projects.*—Revenues collected from the sale of electric power by the Colorado River and Flathead power systems are used to operate and maintain those systems (25 U.S.C. 162a (The Act of November 4, 1983), 60 Stat. 895; 65 Stat. 254, P.L. 98–146). This activity also includes Cochiti Wet Field Solution funds that were transferred from the Corps of Engineers to pay for operation and maintenance, repair, and replacement of the on-going drainage system (P.L. 102–358).

*Alaska resupply program.*—Revenues collected from operation of the Alaska Resupply Program are used to operate and maintain this program (P.L. 77–457, 56 Stat. 95).

## Object Classification (in millions of dollars)

Identification code 014–9925–0–2–452	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	17	17	17
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	20	20	20
12.1 Civilian personnel benefits .....	7	7	7
23.3 Communications, utilities, and miscellaneous charges .....	52	40	40
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	39	21	21
25.3 Other goods and services from Federal sources .....	2	7	7
25.4 Operation and maintenance of facilities .....	2	2	2
25.7 Operation and maintenance of equipment .....	5	3	3
26.0 Supplies and materials .....	6	6	6
32.0 Land and structures .....	1	1	1
41.0 Grants, subsidies, and contributions .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	138	111	111

## Employment Summary

Identification code 014–9925–0–2–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	235	235	235

## INDIAN DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 014–4416–0–3–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0715 Other (Rounding) .....		1	1
0743 Interest on downward reestimates .....	1		
0900 Total new obligations, unexpired accounts .....	1	1	1
<b>Budgetary resources:</b>			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	1	1
1900 Budget authority (total) .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-1
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	1	1

Financing disbursements:				
4110	Outlays, gross (total) .....	1	1	1
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-1		
4123	Collections of loans .....		-1	-1
4130	Offsets against gross budget authority and outlays (total) ....	-1	-1	-1
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

**Status of Direct Loans** (in millions of dollars)

Identification code 014-4416-0-3-452	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1	1	1
1290 Outstanding, end of year .....	1	1	1

**Balance Sheet** (in millions of dollars)

Identification code 014-4416-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
Investments in U.S. securities:		
1106 Receivables, net .....	1	1
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	1	1
1405 Allowance for subsidy cost (-) .....		
1499 Net present value of assets related to direct loans .....	1	1
1999 Total assets .....	2	2
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....		
2104 Resources payable to Treasury .....		
2105 Other .....	2	2
2999 Total liabilities .....	2	2
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	2	2

## REVOLVING FUND FOR LOANS LIQUIDATING ACCOUNT

**Status of Direct Loans** (in millions of dollars)

Identification code 014-4409-0-3-452	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1	1	1
1290 Outstanding, end of year .....	1	1	1

**Balance Sheet** (in millions of dollars)

Identification code 014-4409-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
1601 Direct loans, gross .....	1	1
1602 Interest receivable .....		
1603 Allowance for estimated uncollectible loans and interest (-) .....		
1699 Value of assets related to direct loans .....	1	1
1999 Total assets .....	1	1
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	1	1
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	1	1

## INDIAN GUARANTEED LOAN PROGRAM ACCOUNT

For the cost of administrative expenses, as authorized by the Indian Financing Act of 1974, Public Law 93-262, as amended (25 U.S.C. 1451 et seq.), and of guaranteed loans and insured loans, \$1,000,000, to remain available until September

30, 2027: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, Public Law 93-344, as amended.

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

**Program and Financing** (in millions of dollars)

Identification code 014-2628-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0702 Loan guarantee subsidy .....	12	10	
0705 Reestimates of direct loan subsidy .....	1		
0707 Reestimates of loan guarantee subsidy .....	1	1	
0708 Interest on reestimates of loan guarantee subsidy .....		2	
0709 Administrative expenses .....	2	2	1
0900 Total new obligations, unexpired accounts .....	16	15	1

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	2	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	13	13	1
Appropriations, mandatory:			
1200 Appropriation .....	2	2	
1900 Budget authority (total) .....	15	15	1
1930 Total budgetary resources available .....	17	16	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	10	18
3010 New obligations, unexpired accounts .....	16	15	1
3020 Outlays (gross) .....	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	10	18	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	10	18
3200 Obligated balance, end of year .....	10	18	15

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	13	13	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	3	
4011 Outlays from discretionary balances .....	10	2	4
4020 Outlays, gross (total) .....	15	5	4
Mandatory:			
4090 Budget authority, gross .....	2	2	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	2	
4180 Budget authority, net (total) .....	15	15	1
4190 Outlays, net (total) .....	17	7	4

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

Identification code 014-2628-0-1-452	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Indian Guaranteed Loans .....	199	221	
215002 Indian Insured Loans .....	3	3	
215999 Total loan guarantee levels .....	202	224	
Guaranteed loan subsidy (in percent):			
232001 Indian Guaranteed Loans .....	6.04	5.01	
232002 Indian Insured Loans .....	5.74	4.89	
232999 Weighted average subsidy rate .....	6.04	5.01	
Guaranteed loan subsidy budget authority:			
233001 Indian Guaranteed Loans .....	12	11	
233999 Total subsidy budget authority .....	12	11	
Guaranteed loan subsidy outlays:			
234001 Indian Guaranteed Loans .....	3	1	
234002 Indian Insured Loans .....	10	1	
234999 Total subsidy outlays .....	13	2	

**INDIAN GUARANTEED LOAN PROGRAM ACCOUNT—Continued**  
**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued**

Identification code 014–2628–0–1–452	2024 actual	2025 est.	2026 est.
Guaranteed loan reestimates:			
235001 Indian Guaranteed Loans .....	-12	-19	.....
235999 Total guaranteed loan reestimates .....	-12	-19	.....
Administrative expense data:			
3510 Budget authority .....	1	1	1
3590 Outlays from new authority .....	1	1	1

The 2026 Budget eliminates this program and does not provide funding for new loan subsidies. Resources for management of existing guaranteed and insured loans are maintained.

**Object Classification** (in millions of dollars)

Identification code 014–2628–0–1–452	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....		1	.....
25.3 Other goods and services from Federal sources .....	2	1	1
41.0 Grants, subsidies, and contributions .....	14	13	.....
99.9 Total new obligations, unexpired accounts .....	16	15	1

**Employment Summary**

Identification code 014–2628–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		7	3

**INDIAN GUARANTEED LOAN FINANCING ACCOUNT**

**Program and Financing** (in millions of dollars)

Identification code 014–4415–0–3–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Interest supplement payments .....	4	2	2
Credit program obligations:			
0711 Default claim payments on principal .....		2	2
0712 Default claim payments on interest .....		1	1
0742 Downward reestimates paid to receipt accounts .....	10	17	.....
0743 Interest on downward reestimates .....	4	4	.....
0791 Direct program activities, subtotal .....	14	24	3
0900 Total new obligations, unexpired accounts .....	18	26	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	66	66	40
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	20	3	.....
1801 Change in uncollected payments, Federal sources .....	-2	.....	.....
1825 Spending authority from offsetting collections applied to repay debt .....		-3	.....
1850 Spending auth from offsetting collections, mand (total) .....	18	.....	.....
1900 Budget authority (total) .....	18	.....	.....
1930 Total budgetary resources available .....	84	66	40
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	66	40	35
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			21
3010 New obligations, unexpired accounts .....	18	26	5
3020 Outlays (gross) .....	-18	-5	-5
3050 Unpaid obligations, end of year .....		21	21
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-11	-9	-9
3070 Change in uncollected pymts, Fed sources, unexpired .....	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-9	-9	-9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-11	-9	12

3200	Obligated balance, end of year .....	-9	12	12
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090 Budget authority, gross .....	18	.....	.....	.....
Financing disbursements:				
4110 Outlays, gross (total) .....	18	5	5	5
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120 Payments from program account .....	-15	-3	.....	.....
4122 Interest on uninvested funds .....	-1	.....	.....	.....
4123 Non-Federal sources .....	-4	.....	.....	.....
4130 Offsets against gross budget authority and outlays (total) ....	-20	-3	.....	.....
Additional offsets against financing authority only (total):				
4140 Change in uncollected pymts, Fed sources, unexpired .....	2	.....	.....	.....
4160 Budget authority, net (mandatory) .....		-3	.....	.....
4170 Outlays, net (mandatory) .....	-2	2	5	5
4180 Budget authority, net (total) .....		-3	.....	.....
4190 Outlays, net (total) .....	-2	2	5	5

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 014–4415–0–3–452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	202	223	.....
2150 Total guaranteed loan commitments .....	202	223	.....
2199 Guaranteed amount of guaranteed loan commitments .....			.....
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	533	542	551
2231 Disbursements of new guaranteed loans .....	93	93	93
2251 Repayments and prepayments .....	-82	-82	-82
2261 Adjustments: Terminations for default that result in loans receivable .....	-2	-2	-2
2290 Outstanding, end of year .....	542	551	560
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	478	478	478
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	2	3	4
2331 Disbursements for guaranteed loan claims .....	2	2	2
2351 Repayments of loans receivable .....	-1	-1	-1
2361 Write-offs of loans receivable .....			.....
2390 Outstanding, end of year .....	3	4	5

**Balance Sheet** (in millions of dollars)

Identification code 014–4415–0–3–452	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	56	56
Investments in U.S. securities:		
1106 Receivables, net .....	1	1
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	2	3
1502 Interest receivable .....		.....
1505 Allowance for subsidy cost (-) .....	-1	-1
1599 Net present value of assets related to defaulted guaranteed loans .....	1	2
1901 Other Federal assets: Upward Subsidy Reestimate Receivable .....		.....
1999 Total assets .....	58	59
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....		.....
2105 Other-Downward Reestimate .....	15	20
2204 Non-Federal liabilities: Liabilities for loan guarantees .....	43	39
2999 Total liabilities .....	58	59
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		.....

4999 Total liabilities and net position ..... 58 59

# INDIAN LOAN GUARANTY AND INSURANCE FUND LIQUIDATING ACCOUNT

## Status of Guaranteed Loans (in millions of dollars)

Identification code 014-4410-0-3-452	2024 actual	2025 est.	2026 est.
<b>Addendum:</b>			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	1	1	1
2351 Repayments of loans receivable .....			
2390 Outstanding, end of year .....	1	1	1

## Balance Sheet (in millions of dollars)

Identification code 014-4410-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
1701 Defaulted guaranteed loans, gross .....	1	1
1702 Interest receivable .....		
1703 Allowance for estimated uncollectible loans and interest (-) .....		
1799 Value of assets related to loan guarantees .....	1	1
1999 Total assets .....	1	1

# SELIS-QLISPE KSANKA SETTLEMENT TRUST FUND

## Program and Financing (in millions of dollars)

Identification code 014-5740-0-2-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CSKT Water Settlement .....	130	90	90
0900 Total new obligations, unexpired accounts (object class 41.0) .....	130	90	90
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	130	90	90
1930 Total budgetary resources available .....	130	90	90
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	130	90	90
3020 Outlays (gross) .....	-130	-90	-90
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	130	90	90
Outlays, gross:			
4100 Outlays from new mandatory authority .....	111	90	90
4101 Outlays from mandatory balances .....	19		
4110 Outlays, gross (total) .....	130	90	90
4180 Budget authority, net (total) .....	130	90	90
4190 Outlays, net (total) .....	130	90	90

The Selis-QLispe Ksanka Settlement Trust Fund was established in the Montana Water Rights Protection Act (P.L. 116-260). The Act settles claims to water rights in Montana for the Confederated Salish and Kootenai Tribes of the Flathead Indian Reservation. The Act authorizes annual payments of \$90,000,000 to the Trust Fund out of any Funds in the Treasury not otherwise appropriated starting in fiscal year 2021 through fiscal year 2030 for a total of \$900,000,000. The Act also authorizes discretionary appropriations of \$1,000,000,000 for deposit in the Trust Fund. The Trust Fund includes two accounts: the Salish and Kootenai Compact Account and the Salish and Kootenai Settlement implementation Account. Funds deposited into the account are adjusted to reflect fluctuations in costs oc-

curing after the date of enactment of the Act up to the day of deposit to the Fund. The Trust Fund is interest bearing.

## Trust Funds

### GIFTS AND DONATIONS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-8367-0-7-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Gifts and Donations, Bureau of Indian Affairs .....	3	1	1
2000 Total: Balances and receipts .....	3	1	1
Appropriations:			
Current law:			
2101 Gifts and Donations .....	-3	-1	-1
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014-8367-0-7-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	2	1	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....	2	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3	1	1
1930 Total budgetary resources available .....	3	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		2	2
3010 New obligations, unexpired accounts .....	2	1	1
3020 Outlays (gross) .....		-1	-1
3050 Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		2	2
3200 Obligated balance, end of year .....	2	2	2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	3	1	1
Outlays, gross:			
4101 Outlays from mandatory balances .....		1	1
4180 Budget authority, net (total) .....	3	1	1
4190 Outlays, net (total) .....		1	1

# BUREAU OF INDIAN EDUCATION

## Federal Funds

### OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN EDUCATION

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5621-0-2-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, Bureau of Indian Education .....	2	3	3
2000 Total: Balances and receipts .....	2	3	3
Appropriations:			
Current law:			
2101 Operation and Maintenance of Quarters, Bureau of Indian Education .....	-2	-3	-3

OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN  
EDUCATION—Continued  
**Special and Trust Fund Receipts—Continued**

Identification code 014–5621–0–2–452	2024 actual	2025 est.	2026 est.
5099 Balance, end of year .....			
<b>Program and Financing</b> (in millions of dollars)			
Identification code 014–5621–0–2–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 OM Quarters .....		3	3
0900 Total new obligations, unexpired accounts (object class 25.2) .....		3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	3	3
1930 Total budgetary resources available .....	2	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			1
3010 New obligations, unexpired accounts .....		3	3
3020 Outlays (gross) .....		-2	-2
3050 Unpaid obligations, end of year .....		1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority .....		2	2
4180 Budget authority, net (total) .....	2	3	3
4190 Outlays, net (total) .....		2	2

**Employment Summary**

Identification code 014–5621–0–2–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	3	3

**OPERATION OF INDIAN EDUCATION PROGRAMS**

For expenses necessary for the operation of Indian education programs, as authorized by law, including the Snyder Act of November 2, 1921, as amended (25 U.S.C. 13), the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), the Education Amendments of 1978, Public Law 95–561, as amended (25 U.S.C. 2001–2019), and the Tribally Controlled Schools Act of 1988, Public Law 100–297, as amended (25 U.S.C. 2501 et seq.), \$867,992,000 to remain available until September 30, 2027, except as otherwise provided herein: Provided, That federally recognized Indian tribes and tribal organizations of federally recognized Indian tribes may use their tribal priority allocations for unmet welfare assistance costs: Provided further, That not to exceed \$697,345,000 for school operations costs of Bureau-funded schools and other education programs shall become available on June 1, 2026, and shall remain available until September 30, 2027: Provided further, That notwithstanding any other provision of law, including but not limited to 25 U.S.C. 5301 et seq. and section 1128 of the Education Amendments of 1978, Public Law 95–561, as amended (25 U.S.C. 2008), not to exceed \$95,822,000 within and only from such amounts made available for school operations shall be available for administrative cost grants associated with grants approved prior to June 1, 2026: Provided further, That in order to enhance the safety of Bureau field employees, the Bureau may use funds to purchase uniforms or other identifying articles of clothing for personnel.

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

**Program and Financing** (in millions of dollars)

Identification code 014–2106–0–1–501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Education .....	1,153	1,153	790
0003 American Rescue Plan (P.L. 117–2) .....	62	2	2
0100 Direct program activities, subtotal .....	1,215	1,155	792
0799 Total direct obligations .....	1,215	1,155	792
0807 OIEP Reimbursable .....	400	400	400
0809 Reimbursable program activities, subtotal .....	400	400	400
0899 Total reimbursable obligations .....	400	400	400
0900 Total new obligations, unexpired accounts .....	1,615	1,555	1,192
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	621	481	264
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	569		
1010 Unobligated balance transfer to other accts [014–2100] .....	-13		
1011 Unobligated balance transfer from other acct [047–0616] .....	3		2
1021 Recoveries of prior year unpaid obligations .....	17		
1070 Unobligated balance (total) .....	628	481	266
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,132	1,132	868
1120 Appropriations transferred to other acct [014–2100] .....	-55		
1160 Appropriation, discretionary (total) .....	1,077	1,132	868
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	437	106	106
1701 Change in uncollected payments, Federal sources .....	-46	100	100
1750 Spending auth from offsetting collections, disc (total) .....	391	206	206
1900 Budget authority (total) .....	1,468	1,338	1,074
1930 Total budgetary resources available .....	2,096	1,819	1,340
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	481	264	148
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	377	391	865
3010 New obligations, unexpired accounts .....	1,615	1,555	1,192
3011 Obligations ("upward adjustments"), expired accounts .....	4		
3020 Outlays (gross) .....	-1,578	-1,081	-1,226
3040 Recoveries of prior year unpaid obligations, unexpired .....	-17		
3041 Recoveries of prior year unpaid obligations, expired .....	-10		
3050 Unpaid obligations, end of year .....	391	865	831
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-119	-68	-168
3070 Change in uncollected pymts, Fed sources, unexpired .....	46	-100	-100
3071 Change in uncollected pymts, Fed sources, expired .....	5		
3090 Uncollected pymts, Fed sources, end of year .....	-68	-168	-268
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	258	323	697
3200 Obligated balance, end of year .....	323	697	563
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,468	1,338	1,074
Outlays, gross:			
4010 Outlays from new discretionary authority .....	642	602	510
4011 Outlays from discretionary balances .....	834	443	680
4020 Outlays, gross (total) .....	1,476	1,045	1,190
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-423	-106	-106
4033 Non-Federal sources .....	-18	-2	-2
4040 Offsets against gross budget authority and outlays (total) ....	-441	-108	-108
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	46	-100	-100
4052 Offsetting collections credited to expired accounts .....	4	2	2
4060 Additional offsets against budget authority only (total) .....	50	-98	-98
4070 Budget authority, net (discretionary) .....	1,077	1,132	868
4080 Outlays, net (discretionary) .....	1,035	937	1,082
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	102	36	36
4180 Budget authority, net (total) .....	1,077	1,132	868

4190 Outlays, net (total) ..... 1,137 973 1,118

The Operation of Indian Education Programs appropriation provides school operations resources for education-related services and benefits provided to federally recognized Indian Tribes, individual American Indians and Alaska Natives, and Bureau of Indian Education-funded schools.

**Object Classification** (in millions of dollars)

Identification code 014–2106–0–1–501	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	49	49	42
11.3 Other than full-time permanent .....	118	118	78
11.5 Other personnel compensation .....	12	12	12
11.9 Total personnel compensation .....	179	179	132
12.1 Civilian personnel benefits .....	64	64	50
21.0 Travel and transportation of persons .....	7	7	7
23.3 Communications, utilities, and miscellaneous charges .....	32	32	11
25.1 Advisory and assistance services .....	14	14	14
25.2 Other services from non-Federal sources .....	65	65	30
25.3 Other goods and services from Federal sources .....	12	12	12
25.4 Operation and maintenance of facilities .....	19	19	15
25.6 Medical care .....	2	2	2
25.7 Operation and maintenance of equipment .....	12	12	8
26.0 Supplies and materials .....	36	36	20
31.0 Equipment .....	15	15	10
32.0 Land and structures .....	22	22	15
41.0 Grants, subsidies, and contributions .....	736	676	466
99.0 Direct obligations .....	1,215	1,155	792
99.0 Reimbursable obligations .....	400	400	400
99.9 Total new obligations, unexpired accounts .....	1,615	1,555	1,192

**Employment Summary**

Identification code 014–2106–0–1–501	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,240	2,161	2,135
2001 Reimbursable civilian full-time equivalent employment .....	504	504	531

**EDUCATION CONSTRUCTION**

For construction, repair, improvement, and maintenance of buildings, utilities, and other facilities necessary for the operation of Indian education programs, including architectural and engineering services by contract; acquisition of lands, and interests in lands; \$48,114,000, to remain available until expended: Provided, That in order to ensure timely completion of construction projects, the Secretary of the Interior may assume control of a project and all funds related to the project, if, not later than 18 months after the date of the enactment of this Act, any Tribally Controlled Schools Act of 1998, part B of title V of Public Law 100–297, as amended (25 U.S.C. 2501, et seq.), grantee receiving funds appropriated in this Act or in any prior Act, has not completed the planning and design phase of the project and commenced construction.

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

**EDUCATION CONSTRUCTION**

■ For an additional amount for "Education Construction", \$153,000,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (Disaster Relief Supplemental Appropriations Act, 2025.)

**Program and Financing** (in millions of dollars)

Identification code 014–2105–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Education Construction .....	210	210	48
0003 2025 Disaster Supplemental (P.L. 115–158) .....	.....	153	.....
0799 Total direct obligations .....	210	363	48
0900 Total new obligations, unexpired accounts .....	210	363	48

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	512	542	567
1021 Recoveries of prior year unpaid obligations .....	5	.....	.....
1070 Unobligated balance (total) .....	517	542	567
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	235	388	48
1930 Total budgetary resources available .....	752	930	615
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	542	567	567

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	296	347	398
3010 New obligations, unexpired accounts .....	210	363	48
3020 Outlays (gross) .....	-154	-312	-192
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	347	398	254
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	296	347	398
3200 Obligated balance, end of year .....	347	398	254

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	235	388	48
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	4	158	12
4011 Outlays from discretionary balances .....	150	154	180
4020 Outlays, gross (total) .....	154	312	192
4180 Budget authority, net (total) .....	235	388	48
4190 Outlays, net (total) .....	154	312	192

The Education Construction program supports the Bureau of Indian Education (BIE) by renovating or replacing BIE-funded schools and dormitories to provide an environment conducive to quality educational achievement and improved opportunities for Indian students. The program provides safe, and functional facilities to students attending BIE-funded schools and dormitories.

**Object Classification** (in millions of dollars)

Identification code 014–2105–0–1–452	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	2	2	2
25.2 Other services from non-Federal sources .....	76	76	10
25.4 Operation and maintenance of facilities .....	8	8	8
25.7 Operation and maintenance of equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	120	273	24
99.9 Total new obligations, unexpired accounts .....	210	363	48

**Employment Summary**

Identification code 014–2105–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	13	13	13

**Trust Funds****GIFTS AND DONATIONS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–8361–0–7–501	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
<b>Receipts:</b>			
<b>Current law:</b>			
1130 Receipts, Gifts and Donations .....	2	1	1
2000 Total: Balances and receipts .....	2	1	1

**GIFTS AND DONATIONS—Continued**  
**Special and Trust Fund Receipts—Continued**

Identification code 014–8361–0–7–501	2024 actual	2025 est.	2026 est.
Appropriations:			
Current law:			
2101 Gifts and Donations .....	-2	-1	-1
5099 Balance, end of year .....			

**Program and Financing (in millions of dollars)**

Identification code 014–8361–0–7–501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Gifts and Donations, Bureau of Indian Affairs (Direct) .....	2	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	4
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	1	1
1930 Total budgetary resources available .....	6	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	
3010 New obligations, unexpired accounts .....	2	1	1
3020 Outlays (gross) .....	-1	-2	-1
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
4101 Outlays from mandatory balances .....	1	1	
4110 Outlays, gross (total) .....	1	2	1
4180 Budget authority, net (total) .....	2	1	1
4190 Outlays, net (total) .....	1	2	1

*Donations and contributed funds.*—The Secretary of the Interior may accept donations of funds or other property, and may use the donated property in accordance with the terms of the donation in furtherance of any program authorized by other provision of law for the benefit of Indians (25 U.S.C. 5341).

**Object Classification (in millions of dollars)**

Identification code 014–8361–0–7–501	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.3 Personnel compensation: Other than full-time permanent .....			1
41.0 Grants, subsidies, and contributions .....	2	1	
99.9 Total new obligations, unexpired accounts .....	2	1	1

**Employment Summary**

Identification code 014–8361–0–7–501	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	6	6	7

**ADMINISTRATIVE PROVISIONS**

*The Bureau of Indian Affairs and the Bureau of Indian Education may carry out the operation of Indian programs by direct expenditure, contracts, cooperative agreements, compacts, and grants, either directly or in cooperation with States and other organizations.*

*Notwithstanding the Act of September 22, 1961, Public Law 87–279, as amended (25 U.S.C. 15), the Bureau of Indian Affairs may contract for services in support of the management, operation, and maintenance of the Power Division of the San Carlos Irrigation Project.*

*Notwithstanding any other provision of law, no funds available to the Bureau of Indian Affairs or the Bureau of Indian Education for central office oversight and Executive Direction and Administrative Services (except Executive Direction and Administrative Services funding for Tribal Priority Allocations, regional offices, and facilities operations and maintenance) shall be available for contracts, grants, compacts, or cooperative agreements with the Bureau of Indian Affairs or the Bureau of Indian Education under the provisions of the Indian Self-Determination Act or the Tribal Self-Governance Act of 1994, Public Law 103–413.*

*In the event any tribe returns appropriations made available by this Act to the Bureau of Indian Affairs or the Bureau of Indian Education, this action shall not diminish the Federal Government's trust responsibility to that tribe, or the government-to-government relationship between the United States and that tribe, or that tribe's ability to access future appropriations.*

*Notwithstanding any other provision of law, no funds available to the Bureau of Indian Education, other than the amounts provided herein for assistance to public schools under the Act of April 16, 1934, as amended (25 U.S.C. 5342 et seq.), shall be available to support the operation of any elementary or secondary school in the State of Alaska.*

*No funds available to the Bureau of Indian Education shall be used to support expanded grades for any school or dormitory beyond the grade structure in place or approved by the Secretary of the Interior at each school in the Bureau of Indian Education school system as of October 1, 1995, except that the Secretary of the Interior may waive this prohibition to support expansion of up to one additional grade when the Secretary determines such waiver is needed to support accomplishment of the mission of the Bureau of Indian Education, or more than one grade to expand the elementary grade structure for Bureau-funded schools with a K–2 grade structure on October 1, 1996. Appropriations made available in this or any prior Act for schools funded by the Bureau shall be available, in accordance with the Bureau's funding formula, only to the schools in the Bureau school system as of September 1, 1996, and to any school or school program that was reinstated in fiscal year 2012. Funds made available under this Act may not be used to establish a charter school at a Bureau-funded school (as that term is defined in section 1141 of the Education Amendments of 1978, Public Law 95–561, as amended (25 U.S.C. 2021)), except that a charter school that is in existence on the date of the enactment of this Act and that has operated at a Bureau-funded school before September 1, 1999, may continue to operate during that period, but only if the charter school pays to the Bureau a pro rata share of funds to reimburse the Bureau for the use of the real and personal property (including buses and vans), the funds of the charter school are kept separate and apart from Bureau funds, and the Bureau does not assume any obligation for charter school programs of the State in which the school is located if the charter school loses such funding. Employees of Bureau-funded schools sharing a campus with a charter school and performing functions related to the charter school's operation and employees of a charter school shall not be treated as Federal employees for purposes of chapter 171 of title 28, United States Code.*

*Notwithstanding any other provision of law, including section 113 of the Department of the Interior and Related Agencies Appropriations Act, 2000, Appendix C of Public Law 106–113, if in fiscal year 2003 or 2004 a grantee received indirect and administrative costs pursuant to a distribution formula based on section 5(f) of Public Law 101–301, the Secretary shall continue to distribute indirect and administrative cost funds to such grantee using the section 5(f) distribution formula.*

*Funds available under this Act may not be used to establish satellite locations of schools in the Bureau school system as of September 1, 1996, except that the Secretary may waive this prohibition in order for an Indian tribe to provide language and cultural immersion educational programs for non-public schools located within the jurisdictional area of the tribal government which exclusively serve tribal members, do not include grades beyond those currently served at the existing Bureau-funded school, provide an educational environment with educator presence and academic facilities comparable to the Bureau-funded school, comply with all applicable Tribal, Federal, or State health and safety standards, and the Americans with Disabilities Act, and demonstrate the benefits of establishing operations at a satellite location in lieu of incurring extraordinary costs, such as for transportation or other impacts to students such as those caused by busing students extended distances: Provided, That no funds available under this Act may be used to fund operations, maintenance, rehabilitation, construction, or other facilities-related costs for such assets that are not owned by the Bureau: Provided further, That the term "satellite school" means a school location physically separated from the existing Bureau school by more than 50 miles but that forms part of the existing school in all other respects.*



Funds made available for Tribal Priority Allocations within Operation of Indian Programs and Operation of Indian Education Programs may be used to execute requested adjustments in tribal priority allocations initiated by an Indian tribe.

## BUREAU OF TRUST FUNDS ADMINISTRATION

**Federal Funds****FEDERAL TRUST PROGRAMS**

(INCLUDING TRANSFER OF FUNDS)

For the operation of trust programs for Indians by direct expenditure, contracts, cooperative agreements, compacts, and grants, \$100,009,000, to remain available until expended, of which not to exceed \$8,676,000 from this or any other Act, may be available for settlement support: Provided, That funds for trust management improvements and litigation support may, as needed, be transferred to or merged with the Bureau of Indian Affairs, "Operation of Indian Programs" and Bureau of Indian Education, "Operation of Indian Education Programs" accounts; the Office of the Solicitor, "Salaries and Expenses" account; and the Office of the Secretary, "Departmental Operations" account: Provided further, That funds made available through contracts or grants obligated during fiscal year 2026, as authorized by the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee: Provided further, That notwithstanding any other provision of law, the Secretary shall not be required to provide a quarterly statement of performance for any Indian trust account that has not had activity for at least 15 months and has a balance of \$15 or less: Provided further, That the Secretary shall issue an annual account statement and maintain a record of any such accounts and shall permit the balance in each such account to be withdrawn upon the express written request of the account holder: Provided further, That not to exceed \$100,000 is available for the Secretary to make payments to correct administrative errors of either disbursements from or deposits to Individual Indian Money or Tribal accounts after September 30, 2002: Provided further, That erroneous payments that are recovered shall be credited to and remain available in this account for this purpose: Provided further, That the Secretary shall not be required to reconcile Special Deposit Accounts with a balance of less than \$500 unless the Bureau of Trust Funds Administration receives proof of ownership from a Special Deposit Accounts claimant: Provided further, That notwithstanding section 102 of the American Indian Trust Fund Management Reform Act of 1994, Public Law 103–412 (25 U.S.C. 4011) or any other provision of law, the Secretary may aggregate the trust accounts of individuals whose whereabouts are unknown for a continuous period of at least 5 years and shall not be required to generate periodic statements of performance for the individual accounts: Provided further, That with respect to the preceding proviso, the Secretary shall continue to maintain sufficient records to determine the balance of the individual accounts, including any accrued interest and income, and such funds shall remain available to the individual account holders.

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

**Program and Financing** (in millions of dollars)

Identification code 014–0120–0–1–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Program operations, support, and improvements .....	110	98	98
0002 Executive direction .....	2	2	2
0799 Total direct obligations .....	112	100	100
0900 Total new obligations, unexpired accounts .....	112	100	100
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	16	14	14
1021 Recoveries of prior year unpaid obligations .....	7		
1070 Unobligated balance (total) .....	23	14	14
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	100	100	100
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	3		
1900 Budget authority (total) .....	103	100	100
1930 Total budgetary resources available .....	126	114	114
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	14	14	14

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	47	34	8
3010 New obligations, unexpired accounts .....	112	100	100
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-119	-126	-99
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7		
3050 Unpaid obligations, end of year .....	34	8	9
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	47	34	8
3200 Obligated balance, end of year .....	34	8	9

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	103	100	100
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	77	90	90
4011 Outlays from discretionary balances .....	42	36	9
4020 Outlays, gross (total) .....	119	126	99
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-3	-1	
<b>Additional offsets against gross budget authority only:</b>			
4052 Offsetting collections credited to expired accounts .....		1	
4060 Additional offsets against budget authority only (total) .....		1	
4070 Budget authority, net (discretionary) .....	100	100	100
4080 Outlays, net (discretionary) .....	116	125	99
4180 Budget authority, net (total) .....	100	100	100
4190 Outlays, net (total) .....	116	125	99

To provide financial Trust services to Indian Tribes, individual American Indians, and Alaska Natives, the 2026 Budget requests funds for the Bureau of Trust Funds Administration (BTFA) within the Office of the Assistant Secretary-Indian Affairs.

**Executive Direction.**—This activity supports BTFA staff and the Bureau's responsibilities and authorities for Indian trust fund management.

**Trust Operations and Program Operations.**—This activity supports the management and investment of approximately \$8.8 billion held in trust for Indian Tribes and individual Indians. Responsibilities include accurate and timely posting of receipts, investment, disbursement, reconciliation, and providing timely financial information to Indian Tribes and individual Indian money account holders.

**Object Classification** (in millions of dollars)

Identification code 014–0120–0–1–808	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	42	42	42
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	45	45	45
12.1 Civilian personnel benefits .....	17	17	17
23.1 Rental payments to GSA .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	4	3	3
25.2 Other services from non-Federal sources .....	22	15	15
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	15	11	11
25.7 Operation and maintenance of equipment .....	2	2	2
31.0 Equipment .....	1	1	1
99.0 Direct obligations .....	110	98	98
99.0 Reimbursable obligations .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	112	100	100

**Employment Summary**

Identification code 014–0120–0–1–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	421	436	392
2001 Reimbursable civilian full-time equivalent employment .....	5	3	5

## TRIBAL SPECIAL FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5265–0–2–452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Interest on Investments in GSEs, Tribal Special Fund .....	2	2	2
1140 Earnings on Investment, Tribal Special Fund .....	1	1	1
1199 Total current law receipts .....	3	3	3
1999 Total receipts .....	3	3	3
2000 Total: Balances and receipts .....	3	3	3
Appropriations:			
Current law:			
2101 Tribal Special Fund .....	-3	-3	-3
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014–5265–0–2–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Tribal Special Fund (Direct) .....	3	3	3
0900 Total new obligations, unexpired accounts (object class 41.0) .....	3	3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	15	15
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3	3	3
1930 Total budgetary resources available .....	18	18	18
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	15

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3	3	3
3020 Outlays (gross) .....	-3	-3	-3

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	3	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority .....		3	3
4101 Outlays from mandatory balances .....	3		
4110 Outlays, gross (total) .....	3	3	3
4180 Budget authority, net (total) .....	3	3	3
4190 Outlays, net (total) .....	3	3	3

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	15	15	17
5001 Total investments, EOY: Federal securities: Par value .....	15	17	16
5010 Total investments, SOY: non-Fed securities: Market value .....	84	84	81
5011 Total investments, EOY: non-Fed securities: Market value .....	84	81	79

The Tribal Special Fund includes the following accounts: Tribal Economic Recovery Fund which consists of the Papago Cooperative Fund, Ute Tribe Trust Fund, and Cochiti Wetfields.

Tribal trust funds are deposited into a consolidated account in the U.S. Department of the Treasury pursuant to: 1) general or specific acts of the Congress and 2) Federal management of tribal real properties, the titles to which are held in trust for the Tribes by the United States. These funds are available to respective tribal groups for various purposes, under various acts of the Congress, and may be subject to the provisions of tribal constitutions, bylaws, charters, and resolutions of the various Tribes, bands, or groups.

## TRUST LAND CONSOLIDATION FUND

## Program and Financing (in millions of dollars)

Identification code 014–5670–0–2–452	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	1	1	1
1953 Expired unobligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

## Trust Funds

## TRIBAL TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–8030–0–7–452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	2	2
Receipts:			
Current law:			
1130 Interest on Investments in GSEs, Tribal Trust Fund .....	43	44	46
1130 Return of Principal from Private Sector Investments, Tribal Trust Fund .....	357	371	386
1130 Miscellaneous Sales of Assets, Tribal Trust Fund .....	155	162	168
1140 Earnings on Investments, Tribal Trust Fund .....	14	14	15
1199 Total current law receipts .....	569	591	615
1999 Total receipts .....	569	591	615
2000 Total: Balances and receipts .....	570	593	617
Appropriations:			
Current law:			
2101 Tribal Trust Fund .....	-568	-591	-615
5099 Balance, end of year .....	2	2	2

## Program and Financing (in millions of dollars)

Identification code 014–8030–0–7–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Tribal Trust Fund (Direct) .....	195	591	615
0900 Total new obligations, unexpired accounts (object class 41.0) .....	195	591	615

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	299	672	672
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	568	591	615
1930 Total budgetary resources available .....	867	1,263	1,287
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	672	672	672

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	195	591	615
3020 Outlays (gross) .....	-195	-591	-615

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	568	591	615
Outlays, gross:			
4100 Outlays from new mandatory authority .....		550	572
4101 Outlays from mandatory balances .....	195	41	43
4110 Outlays, gross (total) .....	195	591	615
4180 Budget authority, net (total) .....	568	591	615
4190 Outlays, net (total) .....	195	591	615

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	304	743	700
5001 Total investments, EOY: Federal securities: Par value .....	743	700	650
5010 Total investments, SOY: non-Fed securities: Market value .....	1,064	826	801
5011 Total investments, EOY: non-Fed securities: Market value .....	826	801	759

The Tribal Trust Fund includes the following accounts: White Mountain Apache Tribe Fund, Confederated Salish and Kootenai Tribes Water Rights Settlement Fund, Blackfeet Nation Fund, and Navajo Trust Fund.

Tribal trust funds are deposited into a consolidated account in the U.S. Department of the Treasury pursuant to: 1) general or specific Acts of the Congress and 2) Federal management of tribal real properties, the titles to which are held in trust for the Tribes by the United States. These funds are available to respective tribal groups for various purposes, under various acts of the Congress, and may be subject to the provisions of tribal constitutions, bylaws, charters, and resolutions of the various Tribes, bands, or groups.

## DEPARTMENTAL OFFICES

### Federal Funds

#### OFFICE OF THE SECRETARY

#### DEPARTMENTAL OPERATIONS

(INCLUDING TRANSFERS OF FUNDS)

*For necessary expenses for management of the Department of the Interior and for grants and cooperative agreements, as authorized by law, \$124,012,000, to remain available until September 30, 2027; of which not to exceed \$15,000 may be for official reception and representation expenses; of which up to \$1,000,000 shall be available for workers compensation payments and unemployment compensation payments associated with the orderly closure of the United States Bureau of Mines; and of which \$19,295,000 for Indian land, mineral, and resource valuation activities shall remain available until expended: Provided, That funds for Indian land, mineral, and resource valuation activities may, as needed, be transferred to and merged with the Bureau of Indian Affairs "Operation of Indian Programs" and Bureau of Indian Education "Operation of Indian Education Programs" accounts and the Bureau of Trust Funds Administration "Federal Trust Programs" account: Provided further, That funds made available through contracts or grants obligated during fiscal year 2026, as authorized by the Indian Self-Determination Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee.*

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

#### Program and Financing (in millions of dollars)

Identification code 014-0102-0-1-306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0012 Leadership and Administration - Direct .....	113	113	88
0013 Management Services - Direct .....	26	33	37
0019 2022 Bipartisan Infrastructure Law (P.L. 117-58) .....	233	157	157
0020 2022 Inflation Reduction Act (P.L. 117-169) .....	31	31	31
0021 LWCf - Mandatory (GAOA, P.L. 116-152) .....	22	22	2
0100 Direct program subtotal .....	425	356	315
0799 Total direct obligations .....	425	356	315
0804 Leadership and Administration - Reimbursable .....	81	38	34
0805 Management Services - Reimbursable .....	1	1	1
0807 2022 Bipartisan Infrastructure Law (P.L. 117-58) - Reimb .....	7	6	6
0808 2022 Inflation Reduction Act (P.L. 117-169) - Reimbursable ....	1	1	1
0899 Total reimbursable obligations .....	90	46	42
0900 Total new obligations, unexpired accounts .....	515	402	357
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	306	153	113
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	234	104	
1010 Unobligated balance transfer to other accts - FWS [014-1611] .....	-1		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-20		
1021 Recoveries of prior year unpaid obligations .....	9	3	3
1070 Unobligated balance (total) .....	294	156	116
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	147	147	124
1120 Appropriations transferred to other acct - BIA [014-2100] .....	-2		

1120 Appropriations transferred to other acct - FWS [014-1611] .....	-8		
1160 Appropriation, discretionary (total) .....	137	147	124
Advance appropriations, discretionary:			
1170 Advance appropriation .....	142	142	142
1172 Advance appropriations transferred to other accounts - OIG [014-0104] .....	-1	-1	-1
1180 Advanced appropriation, discretionary (total) .....	141	141	141
Appropriations, mandatory:			
1201 Appropriation (GAOA P.L. 116-152) .....	19	19	2
1202 Appropriation (previously unavailable) .....		1	1
1203 Appropriation (previously unavailable)(special or trust) ....	1		
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	
1260 Appropriations, mandatory (total) .....	19	19	3
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	82	46	42
1701 Change in uncollected payments, Federal sources .....	-11		
1750 Spending auth from offsetting collections, disc (total) .....	71	46	42
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	6	
1801 Change in uncollected payments, Federal sources .....	6		
1850 Spending auth from offsetting collections, mand (total) .....	7	6	
1900 Budget authority (total) .....	375	359	310
1930 Total budgetary resources available .....	669	515	426
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	153	113	69

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	150	216	184
3010 New obligations, unexpired accounts .....	515	402	357
3011 Obligations ("upward adjustments"), expired accounts .....	7		
3020 Outlays (gross) .....	-446	-430	-398
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9	-3	-3
3041 Recoveries of prior year unpaid obligations, expired .....	-1	-1	-1
3050 Unpaid obligations, end of year .....	216	184	139
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-53	-34	-34
3070 Change in uncollected pymts, Fed sources, unexpired .....	5		
3071 Change in uncollected pymts, Fed sources, expired .....	14		
3090 Uncollected pymts, Fed sources, end of year .....	-34	-34	-34
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	97	182	150
3200 Obligated balance, end of year .....	182	150	105

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	349	334	307
Outlays, gross:			
4010 Outlays from new discretionary authority .....	257	221	205
4011 Outlays from discretionary balances .....	164	170	176
4020 Outlays, gross (total) .....	421	391	381
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-102	-55	-51
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	11		
4052 Offsetting collections credited to expired accounts .....	20	9	9
4060 Additional offsets against budget authority only (total) .....	31	9	9
4070 Budget authority, net (discretionary) .....	278	288	265
4080 Outlays, net (discretionary) .....	319	336	330
Mandatory:			
4090 Budget authority, gross .....	26	25	3
Outlays, gross:			
4100 Outlays from new mandatory authority .....	16	23	3
4101 Outlays from mandatory balances .....	9	16	14
4110 Outlays, gross (total) .....	25	39	17
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1	-6	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-6		
4160 Budget authority, net (mandatory) .....	19	19	3
4170 Outlays, net (mandatory) .....	24	33	17
4180 Budget authority, net (total) .....	297	307	268
4190 Outlays, net (total) .....	343	369	347

## OFFICE OF THE SECRETARY—Continued

This appropriation supports the functions of the Office of the Secretary of the Interior, including executive-level leadership, policy, guidance, and coordination of the responsibilities carried out by its bureaus and offices. In addition, the appropriation supports programmatic functions carried out by the Office of the Secretary including the Department's quasi-judicial and appellate responsibilities, the Appraisal and Valuation Services Office, and the Office of Subsistence Management. The appropriation also provides for workers' and unemployment compensation payments for former Bureau of Mines employees.

## Object Classification (in millions of dollars)

Identification code 014-0102-0-1-306	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - Direct .....	72	77	52
11.1 Full-time permanent - Allocation .....	4	4	3
11.3 Other than full-time permanent .....	7	7	5
11.5 Other personnel compensation .....	3	3	2
11.9 Total personnel compensation .....	86	91	62
12.1 Civilian personnel benefits .....	31	33	22
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	2	1	1
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	25	18	18
25.3 Other goods and services from Federal sources .....	54	47	47
25.4 Operation and maintenance of facilities .....	2	1	1
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	2	1	1
41.0 Grants, subsidies, and contributions .....	213	153	152
42.0 Insurance claims and indemnities .....		1	1
99.0 Direct obligations .....	425	356	315
99.0 Reimbursable obligations .....	90	46	42
99.9 Total new obligations, unexpired accounts .....	515	402	357

## Employment Summary

Identification code 014-0102-0-1-306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	524	543	366
2001 Reimbursable civilian full-time equivalent employment .....	329	74	58
3001 Allocation account civilian full-time equivalent employment .....	38	38	27

## MINERAL LEASING AND ASSOCIATED PAYMENTS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5003-0-2-999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	244	219	220
Receipts:			
Current law:			
1130 Receipts from Mineral Leasing, Public Lands .....	3,816	3,842	4,027
2000 Total: Balances and receipts .....	4,060	4,061	4,247
Appropriations:			
Current law:			
2101 Mineral Leasing and Associated Payments .....	-3,816	-3,842	-4,027
2103 Mineral Leasing and Associated Payments .....	-243	-218	-219
2132 Mineral Leasing and Associated Payments .....	218	219	230
2199 Total current law appropriations .....	-3,841	-3,841	-4,016
2999 Total appropriations .....	-3,841	-3,841	-4,016
5099 Balance, end of year .....	219	220	231

## Program and Financing (in millions of dollars)

Identification code 014-5003-0-2-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Mineral Leasing and Associated Payments (Direct) .....	3,841	3,841	4,016
0900 Total new obligations, unexpired accounts (object class 41.0) .....	3,841	3,841	4,016
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3,816	3,842	4,027
1203 Appropriation (previously unavailable)(special or trust) ....	243	218	219
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-218	-219	-230
1260 Appropriations, mandatory (total) .....	3,841	3,841	4,016
1900 Budget authority (total) .....	3,841	3,841	4,016
1930 Total budgetary resources available .....	3,844	3,844	4,019
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3,841	3,841	4,016
3020 Outlays (gross) .....	-3,841	-3,841	-4,016
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....	3,841	3,841	4,016
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3,841	3,841	4,016
4180 Budget authority, net (total) .....	3,841	3,841	4,016
4190 Outlays, net (total) .....	3,841	3,841	4,016

Under the Mineral Leasing Act (MLA), States receive fifty percent of Federal revenues generated from mineral production occurring on Federal lands within that State's boundaries. Alaska is the exception, receiving a 90 percent share of receipts from Federal mineral leasing in that State. Separate statutes cover revenue sharing payments from the National Petroleum Reserve-Alaska and the 1002 Area of the Arctic National Wildlife Refuge, where the traditional MLA fifty-percent State share applies. To partially cover the costs of administering the Federal mineral leasing program, the Bipartisan Budget Act of 2013 permanently amended the MLA to deduct two percent from the required payments to States under the Act. These payments are administered by Interior's Office of Natural Resources Revenue.

## NATIONAL PETROLEUM RESERVE, ALASKA

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5045-0-2-806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	10	11	14
Receipts:			
Current law:			
1130 Receipts from Oil and Gas Leases, National Petroleum Reserve in Alaska, MMS .....	20	49	48
2000 Total: Balances and receipts .....	30	60	62
Appropriations:			
Current law:			
2101 National Petroleum Reserve, Alaska .....	-20	-49	-48
2132 National Petroleum Reserve, Alaska .....	1	3	3
2199 Total current law appropriations .....	-19	-46	-45
2999 Total appropriations .....	-19	-46	-45
5099 Balance, end of year .....	11	14	17

**Program and Financing** (in millions of dollars)

Identification code 014–5045–0–2–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Petroleum Reserve, Alaska (Direct) .....	19	46	45
0900 Total new obligations, unexpired accounts (object class 41.0) .....	19	46	45
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	20	49	48
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-3	-3
1260 Appropriations, mandatory (total) .....	19	46	45
1930 Total budgetary resources available .....	19	46	45
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	19	46	45
3020 Outlays (gross) .....	-19	-46	-45
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	19	46	45
Outlays, gross:			
4100 Outlays from new mandatory authority .....	19	46	45
4180 Budget authority, net (total) .....	19	46	45
4190 Outlays, net (total) .....	19	46	45

*Payments to Alaska from oil and gas leasing in the National Petroleum Reserve-Alaska (NPR-A).*—Public Law 96–514 requires that 50 percent of all Federal revenues received from oil and gas leasing in the NPR-A be paid to the State of Alaska. These payments are administered by Interior's Office of Natural Resources Revenue.

**PAYMENT TO ALASKA, ARCTIC NATIONAL WILDLIFE REFUGE****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5488–0–2–806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Arctic National Wildlife Refuge, Rent, Royalties and Bonuses, (Alaska Share) .....	6		13
2000 Total: Balances and receipts .....	6		13
Appropriations:			
Current law:			
2101 Payment to Alaska, Arctic National Wildlife Refuge .....	-6		-13
2132 Payment to Alaska, Arctic National Wildlife Refuge .....			1
2199 Total current law appropriations .....	-6		-12
2999 Total appropriations .....	-6		-12
5099 Balance, end of year .....			1

**Program and Financing** (in millions of dollars)

Identification code 014–5488–0–2–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to Alaska, Arctic National Wildlife Refuge .....	6		12
0900 Total new obligations, unexpired accounts (object class 41.0) .....	6		12
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	6		13
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....			-1
1260 Appropriations, mandatory (total) .....	6		12
1930 Total budgetary resources available .....	6		12

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	6		12
3020 Outlays (gross) .....	-6		-12

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	6		12
Outlays, gross:			
4100 Outlays from new mandatory authority .....	6		12
4180 Budget authority, net (total) .....	6		12
4190 Outlays, net (total) .....	6		12

In accordance with Section 20001 of the 2017 Tax Cuts and Jobs Act (P.L. 115–97), the State of Alaska will receive 50 percent of Federal revenues generated from mineral production occurring in the 1002 Area of the Coastal Plain of the Arctic National Wildlife Refuge (ANWR). These payments are administered by the Office of Natural Resources Revenue.

**LEASES OF LANDS ACQUIRED FOR FLOOD CONTROL, NAVIGATION, AND ALLIED PURPOSES****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5248–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	25	29	32
Receipts:			
Current law:			
1130 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes .....	71	51	54
2000 Total: Balances and receipts .....	96	80	86
Appropriations:			
Current law:			
2101 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes .....	-71	-51	-54
2132 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes .....	4	3	3
2199 Total current law appropriations .....	-67	-48	-51
2999 Total appropriations .....	-67	-48	-51
5099 Balance, end of year .....	29	32	35

**Program and Financing** (in millions of dollars)

Identification code 014–5248–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Leases of Lands Acquired for Flood Control, Navigation, and Alli (Direct) .....	67	48	51
0900 Total new obligations, unexpired accounts (object class 41.0) .....	67	48	51
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	71	51	54
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-4	-3	-3
1260 Appropriations, mandatory (total) .....	67	48	51
1930 Total budgetary resources available .....	67	48	51
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	67	48	51
3020 Outlays (gross) .....	-67	-48	-51
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	67	48	51
Outlays, gross:			
4100 Outlays from new mandatory authority .....	67	48	51
4180 Budget authority, net (total) .....	67	48	51
4190 Outlays, net (total) .....	67	48	51

According to the Flood Control Act of 1936 (33 U.S.C. 701 et seq.), 75 percent of revenue collected in the Treasury from the leasing of lands acquired by the United States for flood control, navigation, and allied pur-

LEASES OF LANDS ACQUIRED FOR FLOOD CONTROL, NAVIGATION, AND ALLIED  
PURPOSES—Continued

poses, is to be shared with the State in which it was collected. These funds are to be expended as the State legislature may prescribe for the benefit of the public schools and roads in the county from which the revenue was collected, or for defraying other expenses of county government. These expenses include public obligations of levee and drainage districts for flood control and drainage improvements. Payments are administered by Interior's Office of Natural Resources Revenue.

## NATIONAL FORESTS FUND, PAYMENT TO STATES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5243-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	4	4	4
Receipts:			
Current law:			
1130 National Forests Fund, Payments to States .....	5	6	6
2000 Total: Balances and receipts .....	9	10	10
Appropriations:			
Current law:			
2101 National Forests Fund, Payment to States .....	-5	-6	-6
5099 Balance, end of year .....	4	4	4

## Program and Financing (in millions of dollars)

Identification code 014-5243-0-2-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Forests Fund, Payment to States (Direct) .....	5	6	6
0900 Total new obligations, unexpired accounts (object class 41.0) .....	5	6	6

## Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	5	6	6
1930 Total budgetary resources available .....	5	6	6

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	5	6	6
3020 Outlays (gross) .....	-5	-6	-6

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	5	6	6
Outlays, gross:			
4100 Outlays from new mandatory authority .....	5	6	6
4180 Budget authority, net (total) .....	5	6	6
4190 Outlays, net (total) .....	5	6	6

Since May 23, 1908 (16 U.S.C. 499), 25 percent of the revenues collected from onshore mineral leasing and production on national forest lands have been paid to the State in which the national forest resides. A State's payment is based on national forest acreage. Where a national forest is situated in several States, an individual State payment is proportionate to its area within that particular national forest. These payments are administered by Interior's Office of Natural Resources Revenue.

## GEOTHERMAL LEASE REVENUES, PAYMENT TO COUNTIES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5574-0-2-806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Geothermal Lease Revenues, County Share .....	5	7	6
2000 Total: Balances and receipts .....	5	7	6

## Appropriations:

Current law:			
2101 Geothermal Lease Revenues, Payment to Counties .....	-5	-7	-6
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014-5574-0-2-806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Geothermal Lease Revenues, Payment to Counties (Direct) .....	5	7	6
0900 Total new obligations, unexpired accounts (object class 41.0) .....	5	7	6

## Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	5	7	6
1930 Total budgetary resources available .....	5	7	6

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	5	7	6
3020 Outlays (gross) .....	-5	-7	-6

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	5	7	6
Outlays, gross:			
4100 Outlays from new mandatory authority .....	5	7	6
4180 Budget authority, net (total) .....	5	7	6
4190 Outlays, net (total) .....	5	7	6

The Energy Policy Act of 2005 (P.L. 109-58) amended section 20 of the Geothermal Steam Act of 1970 (30 U.S.C. 1019 et seq.) to provide that for the revenues collected from geothermal leasing, 50 percent of the revenues are to be paid to the State and 25 percent are to be paid to the county in which the leased lands or geothermal resources are located. Payments are administered by Interior's Office of Natural Resources Revenue.

## STATES SHARE FROM CERTAIN GULF OF AMERICA LEASES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5535-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	476	497	518
Receipts:			
Current law:			
1130 Outer Continental Shelf Rentals and Bonuses, State Share from Certain Gulf of America Leases .....	25	9	172
1130 Outer Continental Shelf Royalties .....	350	366	203
1199 Total current law receipts .....	375	375	375
1999 Total receipts .....	375	375	375
2000 Total: Balances and receipts .....	851	872	893
Appropriations:			
Current law:			
2101 States Share from Certain Gulf of America Leases .....	-375	-375	-375
2132 States Share from Certain Gulf of America Leases .....	21	21	21
2199 Total current law appropriations .....	-354	-354	-354
2999 Total appropriations .....	-354	-354	-354
5099 Balance, end of year .....	497	518	539

## Program and Financing (in millions of dollars)

Identification code 014-5535-0-2-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 States Share from Certain Gulf of America Leases (Direct) .....	354	354	354
0900 Total new obligations, unexpired accounts (object class 41.0) .....	354	354	354

## Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	375	375	375

1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-21	-21	-21
1260	Appropriations, mandatory (total) .....	354	354	354
1930	Total budgetary resources available .....	354	354	354
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	354	354	354
3020	Outlays (gross) .....	-354	-354	-354
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	354	354	354
Outlays, gross:				
4100	Outlays from new mandatory authority .....	354	354	354
4180	Budget authority, net (total) .....	354	354	354
4190	Outlays, net (total) .....	354	354	354

P.L. 109–432 provides that 37.5 percent of Outer Continental Shelf revenues from certain leases, in most cases subject to an annual payment cap, be distributed to four coastal States (Alabama, Louisiana, Mississippi, and Texas) and their local governments based on a complex allocation formula. These payments are administered by Interior's Office of Natural Resources Revenue.

#### ENVIRONMENTAL IMPROVEMENT AND RESTORATION FUND

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5425–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1,608	1,646	1,706
Receipts:			
Current law:			
1140 Interest Earned, Environmental Improvement and Restoration Fund .....	45	69	61
2000 Total: Balances and receipts .....	1,653	1,715	1,767
Appropriations:			
Current law:			
2101 Environmental Improvement and Restoration Fund .....	-7	-9	-13
5099 Balance, end of year .....	1,646	1,706	1,754

##### Program and Financing (in millions of dollars)

Identification code 014–5425–0–2–302	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	1,622	1,660	1,730
5001 Total investments, EOY: Federal securities: Par value .....	1,660	1,730	1,791

Title IV of the Department of the Interior and Related Agencies Appropriation Act, 1998 (P.L. 105–83) established the Environmental Improvement and Restoration Fund account. As required by law, 50 percent of the principal and 50 percent of the interest from the Alaska Escrow account are deposited into the Environmental Improvement and Restoration Fund. The law requires that the corpus of the Fund be invested. Twenty percent of the interest earned by the Fund is permanently appropriated to the Department of Commerce, and the unappropriated balance of interest remains in the Fund, subject to appropriation. At this time, no budget authority is requested.

#### LAND AND WATER CONSERVATION FUND

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5005–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	21,696	21,352	21,378
Receipts:			
Current law:			
1110 Land and Water Conservation Fund, Motorboat Fuels Tax, .....	1	1	1

1130	Outer Continental Shelf Royalties, LWCF Share from Certain Leases, National Park Service .....	124	122	68
1130	Land and Water Conservation Fund, Royalty Receipts, Outer Continental Shelf .....	540	900	810
1130	Outer Continental Shelf Rents and Bonuses, LWCF Share from Certain Gulf of America Leases .....	1	3	57
1130	Land and Water Conservation Fund, Surplus Property Sales .....	16	6	6
1199	Total current law receipts .....	682	1,032	942
1999	Total receipts .....	682	1,032	942
2000	Total: Balances and receipts .....	22,378	22,384	22,320
Appropriations:				
Current law:				
2101	State, Private and Tribal Forestry .....	-98	-94	-92
2101	LWCF Land Acquisition and Deferred Maintenance .....	-1	-1	-1
2101	LWCF Land Acquisition and Deferred Maintenance .....	-133	-124	-126
2101	LWCF Land Acquisition and Deferred Maintenance .....	-74	-78	-78
2101	LWCF Land Acquisition and Deferred Maintenance .....	-119	-119	-121
2101	Cooperative Endangered Species Conservation Fund .....	-41	-40	-40
2101	LWCF Land Acquisition, State Assistance, and Deferred Maintenance .....	-125	-125	-125
2101	LWCF Land Acquisition, State Assistance, and Deferred Maintenance .....	-428	-415	-415
2101	Salaries and Expenses .....	-19	-19	-2
2102	Salaries and Expenses .....		-1	-1
2103	State, Private and Tribal Forestry .....		-5	-5
2103	LWCF Land Acquisition and Deferred Maintenance .....	-4	-4	-4
2103	LWCF Land Acquisition and Deferred Maintenance .....	-7	-7	-7
2103	LWCF Land Acquisition, State Assistance, and Deferred Maintenance .....	-26	-24	-24
2103	Salaries and Expenses .....	-1		
2132	State, Private and Tribal Forestry .....	5	5	5
2132	LWCF Land Acquisition and Deferred Maintenance .....	4	4	4
2132	LWCF Land Acquisition and Deferred Maintenance .....	7	7	7
2132	Cooperative Endangered Species Conservation Fund .....	2	2	2
2132	LWCF Land Acquisition, State Assistance, and Deferred Maintenance .....	7	7	7
2132	LWCF Land Acquisition, State Assistance, and Deferred Maintenance .....	24	24	24
2132	Salaries and Expenses .....	1	1	
2199	Total current law appropriations .....	-1,026	-1,006	-992
2999	Total appropriations .....	-1,026	-1,006	-992
5099	Balance, end of year .....	21,352	21,378	21,328

#### NONRECURRING EXPENSES FUND

Public Law 118–42 established the Department of the Interior Nonrecurring Expenses Fund (NEF). This Fund will allow the Department to transfer unobligated balances of expired discretionary funds appropriated for Fiscal Year 2024 and subsequent years, no later than the fifth fiscal year after the last fiscal year of availability, to the NEF to become available for use as no-year funds to support specific purposes. The NEF will provide funding for critical infrastructure projects that may require significant one-time investments such as information technology modernization projects. These requirements often do not coincide with the timing of the budget formulation process and are difficult to forecast. In many cases, these costs either cannot be accommodated within existing funds or are emergency requirements that would otherwise require the Department to reprogram existing funds from other priorities.

#### ADMINISTRATIVE PROVISIONS

For fiscal year 2026, up to \$550,000 of the payments authorized by chapter 69 of title 31, United States Code, may be retained for administrative expenses of the Payments in Lieu of Taxes Program: Provided, That the amounts provided under this Act specifically for the Payments in Lieu of Taxes program are the only amounts available for payments authorized under chapter 69 of title 31, United States Code: Provided further, That in the event the sums appropriated for any fiscal year for payments pursuant to this chapter are insufficient to make the full payments authorized by that chapter to all units of local government, then the payment to each local government shall be made proportionally: Provided further, That the Secretary may make adjustments to payment to individual units of local government to correct for

*prior overpayments or underpayments: Provided further, That no payment shall be made pursuant to that chapter to otherwise eligible units of local government if the computed amount of the payment is less than \$100.*

The Office of the Secretary provides for the administration of the Payments in Lieu of Taxes program, which makes payments to counties and other units of local government for lands within their boundaries administered by the Bureau of Land Management, U.S. Forest Service, the National Park Service, the Fish and Wildlife Service, and certain other agencies. Funding for the program is in a separate account within Department-Wide programs.

#### INSULAR AFFAIRS

The Secretary of the Interior is charged with the responsibility of promoting the economic and political development of those insular areas which are under U.S. jurisdiction and within the responsibility of the Department of the Interior. The Secretary originates and implements Federal policy for the U.S. Territories; guides and coordinates certain operating programs and construction projects; provides information services and technical assistance; coordinates certain Federal programs and services provided to the Freely Associated States, and participates in foreign policy and defense matters concerning the U.S. Territories and the Freely Associated States.

#### Federal Funds

##### COMPACT OF FREE ASSOCIATION

*For grants and necessary expenses, \$813,000, to remain available until expended, to support Federal services and programs provided to the Republic of Palau, the Republic of the Marshall Islands, and the Federated States of Micronesia.*

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

##### Program and Financing (in millions of dollars)

Identification code 014–0415–0–1–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal services assistance .....		3	1
0091 Direct program activities, subtotal .....		3	1
0101 Palau Compact Extension, mandatory .....	6		
0192 Subtotal .....	6	3	1
0201 Assistance to the Marshall Islands .....	431	295	297
0202 Assistance to the Federated States of Micronesia .....	367	390	140
0203 Assistance to Palau .....	82	91	41
0205 Judicial Training .....	1	1	1
0291 Subtotal, permanent indefinite .....	881	777	479
0799 Total direct obligations .....	887	780	480
0900 Total new obligations, unexpired accounts .....	887	780	480
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	233	367	376
1021 Recoveries of prior year unpaid obligations .....	5	9	9
1070 Unobligated balance (total) .....	238	376	385
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3	3	1
Appropriations, mandatory:			
1200 Appropriation .....	1,013	777	479
1900 Budget authority (total) .....	1,016	780	480
1930 Total budgetary resources available .....	1,254	1,156	865
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	367	376	385
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	228	232	348
3010 New obligations, unexpired accounts .....	887	780	480
3020 Outlays (gross) .....	-878	-655	-496
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	-9	-9
3050 Unpaid obligations, end of year .....	232	348	323

Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	228	232	348
3200 Obligated balance, end of year .....	232	348	323
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....		2	
4011 Outlays from discretionary balances .....	23	1	1
4020 Outlays, gross (total) .....	23	3	1
Mandatory:			
4090 Budget authority, gross .....	1,013	777	479
Outlays, gross:			
4100 Outlays from new mandatory authority .....	797	508	325
4101 Outlays from mandatory balances .....	58	144	170
4110 Outlays, gross (total) .....	855	652	495
4180 Budget authority, net (total) .....	1,016	780	480
4190 Outlays, net (total) .....	878	655	496

The peoples of the Republic of the Marshall Islands, the Federated States of Micronesia and the Republic of Palau approved Compacts of Free Association negotiated by the United States and their governments. The Compact of Free Association Act of 1985 (P.L. 99–239) constituted the necessary authorizing legislation to make annual payments to the Republic of the Marshall Islands and the Federated States of Micronesia. Payments began in 1987 and continued through 2003 when the original economic assistance package expired. The Compact of Free Association Amendments Act of 2003 (P.L. 108–188), continued financial assistance to the Federated States of Micronesia and the Republic of the Marshall Islands through 2023. The Compact of Free Association for the Republic of Palau was enacted on November 14, 1986 as Public Law 99–658, and was implemented on October 1, 1994. Financial assistance provisions under the Compact of Free Association with the Republic of Palau were set to expire on September 30, 2009, however, under the 2010 Compact Review Agreement (CRA) the United States agreed to provide continued economic assistance to the Government of Palau through 2024. The Compacts of Free Association Amendments Act of 2024 (Public Law 118–42) renewed financial assistance to the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau through fiscal year 2043.

##### Object Classification (in millions of dollars)

Identification code 014–0415–0–1–808	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.3 Other goods and services from Federal sources .....	1	3	1
41.0 Grants, subsidies, and contributions .....	886	777	479
99.0 Direct obligations .....	887	780	480
99.9 Total new obligations, unexpired accounts .....	887	780	480

#### PAYMENTS TO THE UNITED STATES TERRITORIES, FISCAL ASSISTANCE

##### Program and Financing (in millions of dollars)

Identification code 014–0418–0–1–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Advance payments to Guam of estimated U.S. income tax collections .....	76	75	75
0002 Advance payments to the Virgin Islands of estimated U.S. excise tax collections .....	181	231	231
0900 Total new obligations, unexpired accounts (object class 41.0) .....	257	306	306
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	257	306	306
1930 Total budgetary resources available .....	257	306	306



<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	257	306	306
3020	Outlays (gross) .....	-257	-306	-306
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	257	306	306
Outlays, gross:				
4100	Outlays from new mandatory authority .....	257	306	306
4180	Budget authority, net (total) .....	257	306	306
4190	Outlays, net (total) .....	257	306	306

Public Law 95–348 requires that certain revenues collected by the U.S. Treasury involving Guam and the Virgin Islands (income taxes withheld and excise taxes) be paid prior to the start of the fiscal year of collection. The 2026 Budget includes funds for these advance payments.

#### ASSISTANCE TO TERRITORIES

For expenses necessary for assistance to territories under the jurisdiction of the Department of the Interior, \$102,185,000, of which: (1) \$93,105,000 shall remain available until expended for territorial assistance, including general technical assistance, maintenance assistance, disaster assistance, coral reef initiative and natural resources activities, and brown tree snake control and research; grants to the judiciary in American Samoa for compensation and expenses, as authorized by the Act of February 20, 1929, as amended (48 U.S.C. 1661(c)); grants to the Government of American Samoa, in addition to current local revenues, for construction and support of governmental functions; grants to the Government of the Virgin Islands, as authorized by law; grants to the Government of Guam, as authorized by law; and grants to the Government of the Northern Mariana Islands, as authorized by section 702 of the Act of March 24, 1976, Public Law 94–241; and (2) \$9,080,000 shall be available until September 30, 2027, for salaries and expenses of the Office of Insular Affairs: Provided, That all financial transactions of the territorial and local governments herein provided for, including such transactions of all agencies or instrumentalities established or used by such governments, may be audited by the Government Accountability Office, at its discretion, in accordance with chapter 35 of title 31, United States Code: Provided further, That Northern Mariana Islands Covenant grant funding shall be provided according to those terms of the Agreement of the Special Representatives on Future United States Financial Assistance for the Northern Mariana Islands approved by section 118 of the Department of the Interior and Related Agencies Appropriations Act, 1996, Public Law 104–134, as amended (48 U.S.C. 1804): Provided further, That the funds for the program of operations and maintenance improvement are appropriated to institutionalize routine operations and maintenance improvement of capital infrastructure with territorial participation and cost sharing to be determined by the Secretary based on the grantee's commitment to timely maintenance of its capital assets: Provided further, That any appropriation for disaster assistance under this heading in this Act or previous appropriations Acts may be used as non-Federal matching funds for the purpose of hazard mitigation grants provided pursuant to section 404 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93–288, as amended (42 U.S.C. 5170c).

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

#### Program and Financing (in millions of dollars)

Identification code 014–0412–0–1–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0009 Office of Insular Affairs .....	12	11	9
0010 Technical assistance .....	22	22	19
0015 Coral Reef Initiative & Natural Resources .....	3	3	1
0017 Maintenance Assistance .....	4	4	.....
0018 American Samoa operations grants .....	28	28	27
0019 Brown Treesnake .....	4	4	4
0021 Energizing Insular Communities .....	14	15	14
0031 Compact Impact Discretionary .....	3	6	.....
0036 2022 Inflation Reduction Act (P.L. 117–169) .....	3	.....	.....
0091 Direct subtotal, discretionary .....	93	93	74
0101 Capital Improvement Program, Mandatory .....	40	28	28
0799 Total direct obligations .....	133	121	102
0801 Assistance to Territories (Reimbursable) .....	2	.....	.....

0900	Total new obligations, unexpired accounts .....	135	121	102
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	11	17	25
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	6	.....	.....
1021	Recoveries of prior year unpaid obligations .....	18	9	9
1070	Unobligated balance (total) .....	29	26	34
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	92	92	74
Appropriations, mandatory:				
1200	Appropriation .....	28	28	28
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	3	.....	.....
1900	Budget authority (total) .....	123	120	102
1930	Total budgetary resources available .....	152	146	136
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	17	25	34

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	313	296	258
3010	New obligations, unexpired accounts .....	135	121	102
3020	Outlays (gross) .....	-130	-150	-139
3040	Recoveries of prior year unpaid obligations, unexpired .....	-18	-9	-9
3041	Recoveries of prior year unpaid obligations, expired .....	-4	.....	.....
3050	Unpaid obligations, end of year .....	296	258	212
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-1	-1
3071	Change in uncollected pymts, Fed sources, expired .....	2	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	310	295	257
3200	Obligated balance, end of year .....	295	257	211

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	95	92	74
Outlays, gross:				
4010	Outlays from new discretionary authority .....	37	46	37
4011	Outlays from discretionary balances .....	65	72	71
4020	Outlays, gross (total) .....	102	118	108
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources: .....	-5	.....	.....
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	2	.....	.....
4060	Additional offsets against budget authority only (total) .....	2	.....	.....
4070	Budget authority, net (discretionary) .....	92	92	74
4080	Outlays, net (discretionary) .....	97	118	108
Mandatory:				
4090	Budget authority, gross .....	28	28	28
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	1	1
4101	Outlays from mandatory balances .....	28	31	30
4110	Outlays, gross (total) .....	28	32	31
4180	Budget authority, net (total) .....	120	120	102
4190	Outlays, net (total) .....	125	150	139

This appropriation provides support for basic government operations for those insular areas requiring such support, capital infrastructure improvements, special program and economic development assistance, and technical assistance.

Pursuant to section 118 of Public Law 104–134, \$27.7 million in mandatory covenant capital improvement program grant funding is allocated to high priority needs in the U.S. Territories.

#### Object Classification (in millions of dollars)

Identification code 014–0412–0–1–808		2024 actual	2025 est.	2026 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent .....	4	5	4
11.9	Total personnel compensation .....	4	5	4
12.1	Civilian personnel benefits .....	1	1	1
21.0	Travel and transportation of persons .....	1	1	.....
25.2	Other services from non-Federal sources .....	3	2	.....
25.3	Other goods and services from Federal sources .....	16	16	4

ASSISTANCE TO TERRITORIES—Continued  
Object Classification—Continued

Identification code 014–0412–0–1–808	2024 actual	2025 est.	2026 est.
41.0 Grants, subsidies, and contributions .....	107	96	93
99.0 Direct obligations .....	132	121	102
99.0 Reimbursable obligations .....	2		
99.0 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	135	121	102

## Employment Summary

Identification code 014–0412–0–1–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	27	34	32

## ASSISTANCE TO AMERICAN SAMOA DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 014–4163–0–3–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....	1	1	1
0900 Total new obligations, unexpired accounts .....	1	1	1
<b>Budgetary resources:</b>			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-1
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	1	1
Financing disbursements:			
4110 Outlays, gross (total) .....	1	1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources - interest payments fr. Am. Samoa .....	-1	-1	-1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

## Status of Direct Loans (in millions of dollars)

Identification code 014–4163–0–3–806	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	14	7	7
1251 Repayments: Repayments .....	-1	-1	-1
1261 Adjustments: Capitalized interest .....		1	1
1264 Other adjustments, net (+ or -) .....	-6		
1290 Outstanding, end of year .....	7	7	7

In 2000, the American Samoa Government (ASG) was authorized to borrow \$18.6 million from the U.S. Treasury in order to reduce significant past due debts to vendors. Repayment of the loan is secured and accomplished with funds as they become due and payable to ASG from the Escrow Account established under the terms and conditions of the Tobacco Master Settlement Agreement. The ASG agreed to significant financial reforms as a prerequisite to receiving the loan proceeds.

## Balance Sheet (in millions of dollars)

Identification code 014–4163–0–3–806	2023 actual	2024 actual
<b>ASSETS:</b>		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	8	7
1405 Allowance for subsidy cost (-) .....	-2	-1
1499 Net present value of assets related to direct loans .....	6	6
1999 Total assets .....	6	6
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	6	6
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	6	6

## ADMINISTRATIVE PROVISIONS

## (INCLUDING TRANSFER OF FUNDS)

*At the request of the Governor of Guam, the Secretary may transfer discretionary funds or mandatory funds provided under section 104(e) of the Compact of Free Association Amendments Act of 2003, Public Law 108–188, as amended (48 U.S.C. 1921c(e)), and the Omnibus Consolidated Rescissions and Appropriations Act of 1996, Public Law 104–134, that are allocated for Guam, to the Secretary of Agriculture for the subsidy cost of direct or guaranteed loans, plus not to exceed three percent of the amount of the subsidy transferred for the cost of loan administration, for the purposes authorized by the Rural Electrification Act of 1936 (7 U.S.C. 901–905b) and section 306(a)(1) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1926(a)(1)) for construction and repair projects in Guam, and such funds shall remain available until expended: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, Public Law 93–344, as amended: Provided further, That such loans or loan guarantees may be made without regard to the population of the area, credit elsewhere requirements, and restrictions on the types of eligible entities under the Rural Electrification Act of 1936 and section 306(a)(1) of the Consolidated Farm and Rural Development Act: Provided further, That any funds transferred to the Secretary of Agriculture shall be in addition to funds otherwise made available to make or guarantee loans under such authorities.*

## OFFICE OF THE SOLICITOR

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses of the Office of the Solicitor, \$60,212,000, to remain available until September 30, 2027.*

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

## Program and Financing (in millions of dollars)

Identification code 014–0107–0–1–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	99	100	61
0801 Salaries and Expenses (Reimbursable) .....	26	27	27
0900 Total new obligations, unexpired accounts .....	125	127	88
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	8	6
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	5	8	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	98	98	60
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	24	27	27
1701 Change in uncollected payments, Federal sources .....	6		
1750 Spending auth from offsetting collections, disc (total) .....	30	27	27
1900 Budget authority (total) .....	128	125	87
1930 Total budgetary resources available .....	133	133	93

Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	8	6	5
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	16	15	10
3010	New obligations, unexpired accounts .....	125	127	88
3011	Obligations ("upward adjustments"), expired accounts .....	1		
3020	Outlays (gross) .....	-126	-132	-89
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050	Unpaid obligations, end of year .....	15	10	9
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-7	-7
3070	Change in uncollected pymts, Fed sources, unexpired .....	-6		
3071	Change in uncollected pymts, Fed sources, expired .....	1		
3090	Uncollected pymts, Fed sources, end of year .....	-7	-7	-7
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	14	8	3
3200	Obligated balance, end of year .....	8	3	2
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	128	125	87
Outlays, gross:				
4010	Outlays from new discretionary authority .....	110	118	82
4011	Outlays from discretionary balances .....	16	14	7
4020	Outlays, gross (total) .....	126	132	89
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-26	-27	-27
4040	Offsets against gross budget authority and outlays (total) ....	-26	-27	-27
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-6		
4052	Offsetting collections credited to expired accounts .....	2		
4060	Additional offsets against budget authority only (total) .....	-4		
4070	Budget authority, net (discretionary) .....	98	98	60
4080	Outlays, net (discretionary) .....	100	105	62
4180	Budget authority, net (total) .....	98	98	60
4190	Outlays, net (total) .....	100	105	62

The Office of the Solicitor provides legal advice and counsel to the Secretary, the Secretariat, and all constituent bureaus and offices of the Department of the Interior. All attorneys employed in the Department for the purposes of providing legal services are under the supervision of the Solicitor, except the Justices of American Samoa and the attorneys in the Office of Congressional and Legislative Affairs, Office of Inspector General, and the Office of Hearings and Appeals. Additionally, the Office administers the Department's ethics program and manages Freedom of Information Act programs. The Office is comprised of staff located in Washington, DC and in several regional and field offices across the nation.

**Object Classification** (in millions of dollars)

Identification code 014-0107-0-1-306		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	59	60	33
11.3	Other than full-time permanent .....	2	2	1
11.5	Other personnel compensation .....	2	2	.....
		<hr/>	<hr/>	<hr/>
11.9	Total personnel compensation .....	63	64	34
12.1	Civilian personnel benefits .....	22	22	12
23.1	Rental payments to GSA .....	3	3	3
25.1	Advisory and assistance services .....	1	1	1
25.2	Other services from non-Federal sources .....	1	1	1
25.3	Other goods and services from Federal sources .....	8	8	9
25.7	Operation and maintenance of equipment .....	1	1	1
		<hr/>	<hr/>	<hr/>
99.0	Direct obligations .....	99	100	61
99.0	Reimbursable obligations .....	26	27	27
		<hr/>	<hr/>	<hr/>
99.9	Total new obligations, unexpired accounts .....	125	127	88

**Employment Summary**

Identification code 014-0107-0-1-306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	398	380	245

2001	Reimbursable civilian full-time equivalent employment .....	106	106	106
3001	Allocation account civilian full-time equivalent employment .....	57	57	57

## OFFICE OF INSPECTOR GENERAL

**Federal Funds****SALARIES AND EXPENSES**

*For necessary expenses of the Office of Inspector General, \$48,500,000, to remain available until September 30, 2027.*

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

**SALARIES AND EXPENSES**

■ For an additional amount for "Salaries and Expenses", \$8,000,000, to remain available until expended, for oversight of the Department of the Interior activities funded by this Act: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

**Program and Financing** (in millions of dollars)

Identification code 014-0104-0-1-306	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
0001	Salaries and Expenses (Direct) .....	67	69	51
0005	2022 Bipartisan Infrastructure Law (P.L. 117-58) .....	5	5	7
0006	2022 INFLATION REDUCTION ACT (P.L. 117-169) .....	2	2	3
0007	American Relief Act (P.L. 118-158) .....			1
0799	Total direct obligations .....	74	76	62
0801	Salaries and Expenses (Reimbursable) .....	3	2	2
0900	Total new obligations, unexpired accounts .....	77	78	64
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	104	99	102
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	94		
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	67	67	49
1100	Appropriation - Supplemental P.L. 118-158 .....		8	
1160	Appropriation, discretionary (total) .....	67	75	49
Advance appropriations, discretionary:				
1173	Advance appropriations transferred from Office of the Secretary [014-0102] .....	1	1	1
1173	Advance appropriations transferred from Wildland Fire Management [014-1125] .....	1	1	1
1173	Advance appropriations transferred from FWS [014-1611] .....	1		
1180	Advanced appropriation, discretionary (total) .....	3	2	2
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	3	2	2
1701	Change in uncollected payments, Federal sources .....	-1	2	
1750	Spending auth from offsetting collections, disc (total) .....	2	4	2
1900	Budget authority (total) .....	72	81	53
1930	Total budgetary resources available .....	176	180	155
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	99	102	91
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	8	9	11
3010	New obligations, unexpired accounts .....	77	78	64
3020	Outlays (gross) .....	-76	-76	-62
3050	Unpaid obligations, end of year .....	9	11	13
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		-2
3070	Change in uncollected pymts, Fed sources, unexpired .....	1	-2	
3090	Uncollected pymts, Fed sources, end of year .....		-2	-2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	7	9	9
3200	Obligated balance, end of year .....	9	9	11
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	72	81	53

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 014–0104–0–1–306	2024 actual	2025 est.	2026 est.
Outlays, gross:			
4010 Outlays from new discretionary authority .....	56	67	48
4011 Outlays from discretionary balances .....	18	7	12
4020 Outlays, gross (total) .....	74	74	60
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-2	-2
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1	-2	
4070 Budget authority, net (discretionary) .....	70	77	51
4080 Outlays, net (discretionary) .....	71	72	58
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	2	2	2
4180 Budget authority, net (total) .....	70	77	51
4190 Outlays, net (total) .....	73	74	60

The mission of the Office of Inspector General is to provide oversight to promote accountability, integrity, economy, efficiency, and effectiveness within the U.S. Department of the Interior. This mission is achieved by conducting independent and objective investigations, audits, inspections, and evaluations and by reporting findings of fraud, waste, abuse, or mismanagement along with recommendations for improvement.

## Object Classification (in millions of dollars)

Identification code 014–0104–0–1–306	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	40	42	33
11.5 Other personnel compensation .....	3	3	2
11.9 Total personnel compensation .....	43	45	35
12.1 Civilian personnel benefits .....	18	19	15
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	3	3	3
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	5	5	5
31.0 Equipment .....	3	2	2
99.0 Direct obligations .....	74	76	62
99.0 Reimbursable obligations .....	3	2	2
99.9 Total new obligations, unexpired accounts .....	77	78	64

## Employment Summary

Identification code 014–0104–0–1–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	274	273	220
2001 Reimbursable civilian full-time equivalent employment .....	15	11	10
3001 Allocation account civilian full-time equivalent employment .....	1	1	

## NATIONAL INDIAN GAMING COMMISSION

## Federal Funds

## SALARIES AND EXPENSES

## Program and Financing (in millions of dollars)

Identification code 014–0118–0–1–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Salaries and Expenses (Reimbursable) .....	3	3	3
0900 Total new obligations, unexpired accounts (object class 25.2) .....	3	3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	3	3
1930 Total budgetary resources available .....	5	5	5

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3	3	3
3020 Outlays (gross) .....	-3	-3	-3

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	3	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	3	3
4011 Outlays from discretionary balances .....	1		
4020 Outlays, gross (total) .....	3	3	3
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-3	-3	-3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The National Indian Gaming Commission conducts background investigations of individuals and entities with a financial interest in, or management responsibility for, potential management contracts. Tribes may also submit fingerprint cards to the Commission for processing by the Federal Bureau of Investigation and the Commission may charge a fee to process fingerprint cards on behalf of the Tribes. The Commission is reimbursed from the potential contractors to conduct these background investigations and for fingerprint processing costs.

## NATIONAL INDIAN GAMING COMMISSION, GAMING ACTIVITY FEES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5141–0–2–806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2	2	2
Receipts:			
Current law:			
1110 National Indian Gaming Commission, Gaming Activity Fees .....	29	30	31
2000 Total: Balances and receipts .....	31	32	33
Appropriations:			
Current law:			
2101 National Indian Gaming Commission, Gaming Activity Fees .....	-29	-30	-31
2103 National Indian Gaming Commission, Gaming Activity Fees .....	-2	-2	-2
2132 National Indian Gaming Commission, Gaming Activity Fees .....	2	2	2
2199 Total current law appropriations .....	-29	-30	-31
2999 Total appropriations .....	-29	-30	-31
5099 Balance, end of year .....	2	2	2

## Program and Financing (in millions of dollars)

Identification code 014–5141–0–2–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Indian Gaming Commission, Gaming Activity Fees (Direct) .....	29	32	33
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	12	10
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	29	30	31
1203 Appropriation (previously unavailable)(special or trust) .....	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	29	30	31
1930 Total budgetary resources available .....	41	42	41
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	12	10	8

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	6	8	10
3010	New obligations, unexpired accounts .....	29	32	33
3020	Outlays (gross) .....	-27	-30	-31
3050	Unpaid obligations, end of year .....	8	10	12
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	6	8	10
3200	Obligated balance, end of year .....	8	10	12
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	29	30	31
Outlays, gross:				
4100	Outlays from new mandatory authority .....	15	19	22
4101	Outlays from mandatory balances .....	12	11	9
4110	Outlays, gross (total) .....	27	30	31
4180	Budget authority, net (total) .....	29	30	31
4190	Outlays, net (total) .....	27	30	31

The Indian Gaming Regulatory Act (IGRA) established the National Indian Gaming Commission (NIGC) as an independent Federal regulatory agency within the Department of the Interior. The purpose of the IGRA and the NIGC is to support and promote tribal economic development, self-sufficiency and strong tribal governments through the operation of gaming on Indian lands. The Commission collaborates with Tribes to monitor and regulate gaming activities conducted on Indian Lands to ensure gaming operations are conducted with integrity and Tribes are the primary beneficiaries of gaming revenues. IGRA authorizes the Commission to assess and collect fees on tribal gaming revenues to cover agency operating costs.

**Object Classification** (in millions of dollars)

Identification code 014-5141-0-2-806		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	15	17	18
12.1	Civilian personnel benefits .....	6	7	7
21.0	Travel and transportation of persons .....	1	2	2
23.1	Rental payments to GSA .....	2	1	1
25.3	Other goods and services from Federal sources .....	5	5	5
99.9	Total new obligations, unexpired accounts .....	29	32	33

**Employment Summary**

Identification code 014-5141-0-2-806	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	128	142	142

## DEPARTMENT-WIDE PROGRAMS

**Federal Funds**

## OFFICE OF NATURAL RESOURCES REVENUE

*For necessary expenses for management of the collection and disbursement of royalties, fees, and other mineral revenue proceeds, and for grants and cooperative agreements, as authorized by law, \$147,248,000, to remain available until September 30, 2027; of which \$54,512,000 shall remain available until expended for the purpose of mineral revenue management activities: Provided, That notwithstanding any other provision of law, \$50,000 shall be available for refunds of overpayments in connection with certain Indian leases in which the Secretary of the Interior concurred with the claimed refund due, to pay amounts owed to Indian allottees or tribes, or to correct prior unrecoverable erroneous payments.*

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

**Program and Financing** (in millions of dollars)

Identification code 014-1113-0-1-306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Natural Resources Revenue .....	169	169	147
0100 Direct program activities, subtotal .....	169	169	147

0801	Office of Natural Resources Revenue [Reimbursable] .....	1	1	1
0900	Total new obligations, unexpired accounts .....	170	170	148

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	45	50	53
1021	Recoveries of prior year unpaid obligations .....	5	3	3
1070	Unobligated balance (total) .....	50	53	56
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	168	168	147
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	2	2	2
1900	Budget authority (total) .....	170	170	149
1930	Total budgetary resources available .....	220	223	205
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	50	53	57

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	69	69	64
3010	New obligations, unexpired accounts .....	170	170	148
3020	Outlays (gross) .....	-165	-172	-179
3040	Recoveries of prior year unpaid obligations, unexpired .....	-5	-3	-3
3050	Unpaid obligations, end of year .....	69	64	30
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	69	69	64
3200	Obligated balance, end of year .....	69	64	30

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	170	170	149
Outlays, gross:				
4010	Outlays from new discretionary authority .....	97	120	105
4011	Outlays from discretionary balances .....	68	52	74
4020	Outlays, gross (total) .....	165	172	179
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-2	-2	-2
4180	Budget authority, net (total) .....	168	168	147
4190	Outlays, net (total) .....	163	170	177

The Office of Natural Resources Revenue (ONRR) is responsible for ensuring natural resource and energy revenues from Federal and Indian leases are effectively, efficiently, and accurately collected, accounted for, verified and disbursed to recipients in a timely manner. ONRR revenue distributions are made to States, Tribes, individual Indian mineral royalty owners, and U.S. Treasury accounts.

**Object Classification** (in millions of dollars)

Identification code 014-1113-0-1-306		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	67	65	54
11.5	Other personnel compensation .....	1	2	1
11.9	Total personnel compensation .....	68	67	55
12.1	Civilian personnel benefits .....	26	26	21
23.1	Rental payments to GSA .....	2	3	2
23.3	Communications, utilities, and miscellaneous charges .....	8	7	6
25.1	Advisory and assistance services .....	40	39	37
25.2	Other services from non-Federal sources .....	1	2	2
25.3	Other goods and services from Federal sources .....	7	9	8
25.7	Operation and maintenance of equipment .....	2	1	1
31.0	Equipment .....	1	1	1
41.0	Grants, subsidies, and contributions .....	14	14	14
99.0	Direct obligations .....	169	169	147
99.0	Reimbursable obligations .....	1	1	1
99.9	Total new obligations, unexpired accounts .....	170	170	148

**Employment Summary**

Identification code 014-1113-0-1-306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	554	525	429

OFFICE OF NATURAL RESOURCES REVENUE—Continued  
**Employment Summary—Continued**

Identification code 014–1113–0–1–306	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	5	5	5

**PAYMENTS IN LIEU OF TAXES**

*For necessary expenses for payments authorized by chapter 69 of title 31, United States Code, \$635,000,000.*

**Program and Financing** (in millions of dollars)

Identification code 014–1114–0–1–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments in Lieu of Taxes (Direct) .....	622	643	635
0900 Total new obligations, unexpired accounts (object class 41.0) .....	622	643	635
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriations, discretionary .....			635
Appropriations, mandatory:			
1200 Appropriation .....	622	643	
1900 Budget authority (total) .....	622	643	635
1930 Total budgetary resources available .....	622	643	635

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	622	643	635
3020 Outlays (gross) .....	-622	-643	-635

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....			635
Outlays, gross:			
4010 Outlays from new discretionary authority .....			635
Mandatory:			
4090 Budget authority, gross .....	622	643	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	622	643	
4180 Budget authority, net (total) .....	622	643	635
4190 Outlays, net (total) .....	622	643	635

Public Law 94–565 (31 U.S.C. 6901–07), as amended, authorizes Payments in Lieu of Taxes ("PILT payments") to counties and other units of local government for lands within their boundaries administered by the Bureau of Land Management, the National Park Service, the Fish and Wildlife Service, and the Bureau of Reclamation. Additionally, PILT payments cover Federal lands administered by the U.S. Forest Service, U.S. Army Corps of Engineers, and the Utah Reclamation Mitigation and Conservation Commission. The PILT payment formula is based on a number of factors, including the amount of Federal land within an eligible unit of local government, its population, and certain other Federal payments the local government may receive. From the inception of the PILT program in 1977 through 2007, PILT funding was subject to annual appropriations. The Emergency Economic Stabilization Act of 2008 provided a five-year (FYs 2008–2012) mandatory funding stream for PILT at the full authorization levels calculated using the existing PILT formula. The Moving Ahead for Progress in the 21st Century Act (P.L. 112–141) extended the mandatory authorization through 2013, and the Agricultural Act of 2014 (P.L. 113–79) extended the mandatory authorization through 2014.

The Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 and the Consolidated and Further Continuing Appropriations Act (P.L. 113–235) extended PILT payment authority through 2015 with a combination of discretionary and mandatory funds. The Consolidated Appropriations Act of 2016 (P.L. 114–113) provided discretionary PILT funding within the Office of the Secretary, Departmental Operations account to extend payment authority through

2016. The Consolidated Appropriations Act, 2017 (P.L. 115–31) provided discretionary PILT funding within Department-wide Programs.

Congressional appropriations for 2018 (P.L. 115–141), 2019 (P.L. 116–6), 2020 (P.L. 116–94), 2021 (P.L. 116–260), 2022 (P.L. 117–103), 2023 (P.L. 117–328), 2024 (P.L. 118–42), and 2025 (P.L. 119–4) each provided PILT funding at the full authorized payment levels. The 2026 Budget proposes discretionary funding for PILT payments within Department-wide Programs.

**Employment Summary**

Identification code 014–1114–0–1–806	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	2	2

**CENTRAL HAZARDOUS MATERIALS FUND**

*For necessary expenses of the Department of the Interior and any of its component offices and bureaus for the response action, including associated activities, performed pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, Public Law 96–510, as amended (42 U.S.C. 9601 et seq.), \$6,280,000, to remain available until expended: Provided, That amounts provided under this heading in this or prior Acts shall not be available to fund liabilities or obligations of the United States, or any agency or department thereof, for past or future response actions or costs agreed to pursuant to section 122 of Public Law 96–510 (42 U.S.C. 9622) or imposed by court order in any action pursuant to Public Law 96–510 or other Federal or State environmental law.*

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

**Program and Financing** (in millions of dollars)

Identification code 014–1121–0–1–304	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Remedial Action .....	12	10	6
0801 Central Hazardous Materials Fund (Reimbursable) .....	10	6	6
0900 Total new obligations, unexpired accounts .....	22	16	12
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	31	22	24
1021 Recoveries of prior year unpaid obligations .....		1	
1070 Unobligated balance (total) .....	31	23	24
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10	10	6
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	7	7
1900 Budget authority (total) .....	13	17	13
1930 Total budgetary resources available .....	44	40	37
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	22	24	25

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	19	9
3010 New obligations, unexpired accounts .....	22	16	12
3020 Outlays (gross) .....	-14	-25	-21
3040 Recoveries of prior year unpaid obligations, unexpired .....		-1	
3050 Unpaid obligations, end of year .....	19	9	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	19	9
3200 Obligated balance, end of year .....	19	9	

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	13	17	13
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	6	4
4011 Outlays from discretionary balances .....	11	19	17
4020 Outlays, gross (total) .....	14	25	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-3	-7	-7

4040	Offsets against gross budget authority and outlays (total) ....	-3	-7	-7
4180	Budget authority, net (total) .....	10	10	6
4190	Outlays, net (total) .....	11	18	14

The Comprehensive Environmental Response, Compensation and Liability Act, as amended (42 U.S.C. 9601 et seq.) authorizes the President to investigate and clean up releases of hazardous substances. Under Executive Order 12580, the Secretary of the Interior is vested with the authority to address releases or threatened releases of hazardous substances on lands under the Department's jurisdiction, custody or control. The Central Hazardous Materials Fund is used to fund response investigations and cleanup of hazardous substances on such lands and to enable the Department to pursue potentially responsible parties for recovery of costs. The Fund is authorized to collect and retain within this account amounts recovered from responsible parties.

**Object Classification** (in millions of dollars)

Identification code 014-1121-0-1-304	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - Direct .....	1	1	1
11.1 Full-time permanent - Allocation .....	2	2	2
11.3 Other than full-time permanent .....		1	
11.9 Total personnel compensation .....	3	4	3
12.1 Civilian personnel benefits .....	1	2	2
25.2 Other services from non-Federal sources .....	7	4	1
25.3 Other goods and services from Federal sources .....	1		
99.0 Direct obligations .....	12	10	6
99.0 Reimbursable obligations .....	10	6	6
99.9 Total new obligations, unexpired accounts .....	22	16	12

**Employment Summary**

Identification code 014-1121-0-1-304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	4	4

**NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION****NATURAL RESOURCE DAMAGE ASSESSMENT FUND**

To conduct natural resource damage assessment, restoration activities, and onshore oil spill preparedness by the Department of the Interior necessary to carry out the provisions of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, Public Law 96-510, as amended (42 U.S.C. 9601 et seq.), the Federal Water Pollution Control Act Amendments of 1972, Public Law 92-500, as amended (33 U.S.C. 1251 et seq.), the Oil Pollution Act of 1990, Public Law 101-380, as amended (33 U.S.C. 2701 et seq.), and section 100721 et seq. of title 54, United States Code, \$4,709,000, to remain available until expended.

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

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014-1618-0-1-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Natural Resources Damages from Legal Actions .....	601	600	600
1140 Natural Resources Damages from Legal Actions, EO1 .....	115	90	84
1199 Total current law receipts .....	716	690	684
1999 Total receipts .....	716	690	684
2000 Total: Balances and receipts .....	716	690	684
Appropriations:			
Current law:			
2101 Natural Resource Damage Assessment Fund .....	-716	-690	-684
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 014-1618-0-1-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Damage assessments .....	8	6	6
0002 Prince William Sound restoration .....	4	20	3
0003 Other restoration .....	324	300	310
0004 Program management .....	5	4	4
0005 Onshore oil spill preparedness .....	1	1	1
0900 Total new obligations, unexpired accounts .....	342	331	324
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,233	2,559	2,865
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	12		
1010 Unobligated balance transfer to other accts [013-4316] .....	-47	-50	-50
1010 Unobligated balance transfer to other accts [012-4368] .....	-5	-2	-2
1021 Recoveries of prior year unpaid obligations .....	3	1	1
1070 Unobligated balance (total) .....	2,184	2,508	2,814
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8	8	5
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	716	690	684
1220 Appropriations transferred to other acct [013-4316] .....	-6	-8	-8
1220 Appropriations transferred to other acct [068-4365] .....	-1	-2	-2
1260 Appropriations, mandatory (total) .....	709	680	674
1900 Budget authority (total) .....	717	688	679
1930 Total budgetary resources available .....	2,901	3,196	3,493
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,559	2,865	3,169
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	80	58	118
3010 New obligations, unexpired accounts .....	342	331	324
3020 Outlays (gross) .....	-361	-270	-403
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-1	-1
3050 Unpaid obligations, end of year .....	58	118	38
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	80	58	118
3200 Obligated balance, end of year .....	58	118	38
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8	8	5
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	6	4
4011 Outlays from discretionary balances .....	4	2	2
4020 Outlays, gross (total) .....	9	8	6
Mandatory:			
4090 Budget authority, gross .....	709	680	674
Outlays, gross:			
4100 Outlays from new mandatory authority .....		102	101
4101 Outlays from mandatory balances .....	352	160	296
4110 Outlays, gross (total) .....	352	262	397
4180 Budget authority, net (total) .....	717	688	679
4190 Outlays, net (total) .....	361	270	403
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	2,127	2,459	2,750
5001 Total investments, EOY: Federal securities: Par value .....	2,459	2,750	3,000

Under the Natural Resource Damage Assessment and Restoration Fund (NRDAR Fund), natural resource damage assessments are performed to provide the basis for claims against responsible parties for the restoration of injured natural resources. Funds are appropriated to conduct damage assessments, provide restoration support, prepare for response to potential inland oil spills, and for program management. In addition, funds will be received for the restoration of damaged resources and other activities and for natural resource damage assessments from responsible parties through cooperative assessment agreements, negotiated settlements, or other legal actions by the Department of the Interior. Responsible parties may also provide in-kind services to restore injured natural resources.

Restoration activities include: 1) the replacement and enhancement of affected resources; 2) acquisition of equivalent resources and services; and,

## NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION—Continued

3) long-term environmental monitoring and research programs directed to the prevention, containment, and amelioration of hazardous substances and oil spill sites.

The NRDAR Fund operates as a Department-wide program, incorporating the interdisciplinary expertise of its various bureaus and offices. Natural resource damage assessments and the restoration of injured natural resources are authorized by the Comprehensive Environmental Response, Compensation, and Liability Act, as amended (42 U.S.C. 9601 et seq.), Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.), the Oil Pollution Act of 1990 (33 U.S.C. 2701 et seq.), and the System Unit Resource Protection Act (54 U.S.C. 100721). Since 1992, amounts received by the United States and its State and tribal co-trustee partners from responsible parties for restoration or reimbursement in settlement of natural resource damages may be deposited in the Fund and shall accrue interest.

## Object Classification (in millions of dollars)

Identification code 014-1618-0-1-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - Direct .....	2	2	2
11.1 Full-time permanent - Allocation .....	9	9	8
11.3 Other than full-time permanent - Allocation .....	3	3	2
11.9 Total personnel compensation .....	14	14	12
12.1 Civilian personnel benefits - Allocation .....	4	4	3
12.1 Civilian personnel benefits - Direct .....	1	1	1
21.0 Travel and transportation of persons - Allocation .....	1	1	1
25.2 Other services from non-Federal sources - Allocation .....	8	6	6
25.3 Other goods and services from Federal sources - Allocation .....	2	2	2
25.3 Other goods and services from Federal sources - Direct .....	3	4	3
26.0 Supplies and materials - Allocation .....	1	1	1
32.0 Land and structures - Allocation .....		15	5
41.0 Grants, subsidies, and contributions - Allocation .....	23	15	20
42.0 Insurance claims and indemnities - Direct .....	283	268	270
99.0 Direct obligations .....	340	331	324
99.5 Adjustment for rounding .....	2		
99.9 Total new obligations, unexpired accounts .....	342	331	324

## Employment Summary

Identification code 014-1618-0-1-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	18	18	20

## EXXON VALDEZ RESTORATION PROGRAM

The 2026 Budget reflects the receipts, transfers, and mandatory spending by the Department of the Interior associated with the civil and criminal settlements resulting from the 1989 *Exxon Valdez* oil spill in the Prince William Sound and surrounding areas. Funding from the settlements, including interest, is provided to Federal and State of Alaska natural resource trustee agencies to restore the natural resources and services damaged by the spill. The *Exxon Valdez* Oil Spill Trustee Council consists of three State and three Federal trustees who oversee restoration of the injured ecosystem through the use of civil settlement funds.

## WILDLAND FIRE MANAGEMENT

The 2026 Budget does not request funding for the Office of Wildland Fire. Instead, the 2026 Budget reforms Federal wildland fire management to create operational efficiencies by unifying the Federal wildland fire responsibilities into a single new U.S. Wildland Fire Service in the Department of the Interior. Contingent upon enactment of authorizing legislation, the 2026 Budget consolidates all wildland fire management activities dispersed across the Department of the Interior and the Department of Agriculture's into the Department of the Interior. The new service will be distinct in command and appropriations from existing wildland firefighting agencies

and will streamline Federal wildfire suppression response, risk mitigation efforts, and coordination with non-federal partners to combat the wildfire crisis. Please consult the U.S. Wildland Fire Service section of the Appendix for more information.

## WORKING CAPITAL FUND

*For the operation and maintenance of a departmental financial and business management system, data management, information technology improvements of general benefit to the Department, cybersecurity, and the consolidation of facilities and operations throughout the Department, \$75,397,000, to remain available until expended: Provided, That none of the funds appropriated in this Act or any other Act may be used to establish reserves in the Working Capital Fund account other than for accrued annual leave and depreciation of equipment without prior notice to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That the Secretary of the Interior may assess reasonable charges to State, local, and tribal government employees for training services provided by the National Indian Program Training Center, other than training related to the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.): Provided further, That the Secretary may lease or otherwise provide space and related facilities, equipment, or professional services of the National Indian Program Training Center to State, local and tribal government employees or persons or organizations engaged in cultural, educational, or recreational activities (as defined in section 3306(a) of title 40, United States Code) at the prevailing rate for similar space, facilities, equipment, or services in the vicinity of the National Indian Program Training Center: Provided further, That all funds received pursuant to the two preceding provisos shall be credited to this account, shall be available until expended, and shall be used by the Secretary for necessary expenses of the National Indian Program Training Center: Provided further, That the Secretary may enter into grants and cooperative agreements to support the Office of Natural Resource Revenue's collection and disbursement of royalties, fees, and other mineral revenue proceeds, as authorized by law.*

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

## Program and Financing (in millions of dollars)

Identification code 014-4523-0-4-306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Enterprise Initiatives (Discretionary) .....	126	106	75
0002 Spectrum (Mandatory) .....	7	6	6
0100 Direct program activities, subtotal .....	133	112	81
0799 Total direct obligations .....	133	112	81
0807 WCF Reimbursable Activities .....	1,313	1,398	1,957
0809 Reimbursable program activities, subtotal .....	1,313	1,398	1,957
0900 Total new obligations, unexpired accounts .....	1,446	1,510	2,038
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	419	388	455
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	392		
1021 Recoveries of prior year unpaid obligations .....	96	66	66
1070 Unobligated balance (total) .....	515	454	521
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	108	108	75
Appropriations, mandatory:			
1221 Appropriations transferred from other acct - OMB [011-5512] .....		5	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1,161	1,398	1,957
1701 Change in uncollected payments, Federal sources .....	50		
1750 Spending auth from offsetting collections, disc (total) .....	1,211	1,398	1,957
1900 Budget authority (total) .....	1,319	1,511	2,032
1930 Total budgetary resources available .....	1,834	1,965	2,553
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	388	455	515
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	472	555	464
3010 New obligations, unexpired accounts .....	1,446	1,510	2,038
3020 Outlays (gross) .....	-1,267	-1,535	-2,139



3040	Recoveries of prior year unpaid obligations, unexpired .....	-96	-66	-66
3050	Unpaid obligations, end of year .....	555	464	297
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-422	-472	-472
3070	Change in uncollected pymts, Fed sources, unexpired .....	-50		
3090	Uncollected pymts, Fed sources, end of year .....	-472	-472	-472
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	50	83	-8
3200	Obligated balance, end of year .....	83	-8	-175
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	1,319	1,506	2,032
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	787	1,187	1,614
4011	Outlays from discretionary balances .....	474	342	519
4020	Outlays, gross (total) .....	1,261	1,529	2,133
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-1,142	-1,387	-1,946
4033	Non-Federal sources .....	-19	-11	-11
4040	Offsets against gross budget authority and outlays (total) ....	-1,161	-1,398	-1,957
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-50		
4070	Budget authority, net (discretionary) .....	108	108	75
4080	Outlays, net (discretionary) .....	100	131	176
	Mandatory:			
4090	Budget authority, gross .....		5	
	Outlays, gross:			
4101	Outlays from mandatory balances .....	6	6	6
4180	Budget authority, net (total) .....	108	113	75
4190	Outlays, net (total) .....	106	137	182
<b>Memorandum (non-add) entries:</b>				
5096	Unexpired unavailable balance, SOY: Appropriations .....	3	3	3
5098	Unexpired unavailable balance, EOY: Appropriations .....	3	3	3

The Department's Working Capital Fund finances services and activities that can be performed more effectively and efficiently in a centralized manner, including business services provided by the Interior Business Center (IBC). Activities financed through the Fund include information technology and security, systems hosting and help desk services, communications, human capital, civil rights, procurement and grants management, aircraft services, central reproduction, supplies and health services, and safety and health initiatives. Departmental administrative systems hosted through the Fund include the Federal Personnel and Payroll System and the Financial and Business Management System (FBMS). The IBC provides financial management, acquisition, and human resource services as well as payroll services to other agencies as one of the Government-wide shared service providers selected by the Office of Personnel Management. Through the National Indian Program Training Center, a component of Department of the Interior (DOI) University, the Working Capital Fund provides training courses and other services related to Indian culture, law and programs to Federal Government employees. The appropriated portion of the Working Capital Fund includes discretionary funding for FBMS operations and maintenance, and enhancements; strengthening cybersecurity and the IT supply chain; improving data management; and evaluating program effectiveness.

**Object Classification** (in millions of dollars)

Identification code 014-4523-0-4-306	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	16	18	15
11.5 Other personnel compensation .....		1	
11.9 Total personnel compensation .....	16	19	15
12.1 Civilian personnel benefits .....	6	7	6
23.3 Communications, utilities, and miscellaneous charges .....	31	20	14
25.1 Advisory and assistance services .....	22	14	10
25.2 Other services from non-Federal sources .....	27	34	23
25.3 Other goods and services from Federal sources .....	9	7	5
25.7 Operation and maintenance of equipment .....	18	8	6

31.0	Equipment .....	4	3	2
99.0	Direct obligations .....	133	112	81
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent .....	159	495	896
11.3	Other than full-time permanent .....	2	6	10
11.5	Other personnel compensation .....	5	17	30
11.9	Total personnel compensation .....	166	518	936
12.1	Civilian personnel benefits .....	123	383	693
21.0	Travel and transportation of persons .....	3	1	1
23.1	Rental payments to GSA .....	30	17	11
23.2	Rental payments to others .....	3	2	1
23.3	Communications, utilities, and miscellaneous charges .....	121	67	45
25.1	Advisory and assistance services .....	214	99	65
25.2	Other services from non-Federal sources .....	364	167	111
25.3	Other goods and services from Federal sources .....	150	81	54
25.4	Operation and maintenance of facilities .....	16	8	5
25.5	Research and development contracts .....	2		
25.6	Medical care .....	3	2	1
25.7	Operation and maintenance of equipment .....	94	40	26
26.0	Supplies and materials .....	8	4	3
31.0	Equipment .....	14	8	5
41.0	Grants, subsidies, and contributions .....	2	1	
99.0	Reimbursable obligations .....	1,313	1,398	1,957
99.9	Total new obligations, unexpired accounts .....	1,446	1,510	2,038

**Employment Summary**

Identification code 014-4523-0-4-306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	107	115	98
2001 Reimbursable civilian full-time equivalent employment .....	1,254	3,791	6,828

**INTERIOR FRANCHISE FUND****Program and Financing** (in millions of dollars)

Identification code 014-4529-0-4-306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable Activity .....	3,228	1,961	2,809
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	900	1,008	1,099
1021 Recoveries of prior year unpaid obligations .....	125	91	91
1070 Unobligated balance (total) .....	1,025	1,099	1,190
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3,253	1,961	2,809
1701 Change in uncollected payments, Federal sources .....	-42		
1750 Spending auth from offsetting collections, disc (total) .....	3,211	1,961	2,809
1900 Budget authority (total) .....	3,211	1,961	2,809
1930 Total budgetary resources available .....	4,236	3,060	3,999
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,008	1,099	1,190
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,970	2,678	3,348
3010 New obligations, unexpired accounts .....	3,228	1,961	2,809
3020 Outlays (gross) .....	-2,395	-1,200	-2,124
3040 Recoveries of prior year unpaid obligations, unexpired .....	-125	-91	-91
3050 Unpaid obligations, end of year .....	2,678	3,348	3,942
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-597	-555	-555
3070 Change in uncollected pymts, Fed sources, unexpired .....	42		
3090 Uncollected pymts, Fed sources, end of year .....	-555	-555	-555
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,373	2,123	2,793
3200 Obligated balance, end of year .....	2,123	2,793	3,387
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3,211	1,961	2,809
Outlays, gross:			
4010 Outlays from new discretionary authority .....	600	196	281

**INTERIOR FRANCHISE FUND—Continued**  
**Program and Financing—Continued**

Identification code 014-4529-0-4-306	2024 actual	2025 est.	2026 est.
4011 Outlays from discretionary balances .....	1,795	1,004	1,843
4020 Outlays, gross (total) .....	2,395	1,200	2,124
Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030 Federal sources .....	-3,253	-1,961	-2,809
4040 Offsets against gross budget authority and outlays (total) ....	-3,253	-1,961	-2,809
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	42		
4080 Outlays, net (discretionary) .....	-858	-761	-685
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-858	-761	-685

The Interior Franchise Fund (IFF) was established by the Government Management Reform Act (P.L. 103-356) as amended, and provides acquisition management and administrative services to the Department of the Interior and other Federal agencies on a competitive, fee basis. Operating costs for the IFF are funded fully by the fees collected in exchange for the services provided.

**Object Classification (in millions of dollars)**

Identification code 014-4529-0-4-306	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	26	25	35
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	27	26	36
12.1 Civilian personnel benefits .....	9	9	13
21.0 Travel and transportation of persons .....	3	2	3
23.1 Rental payments to GSA .....		1	1
23.3 Communications, utilities, and miscellaneous charges .....	5	2	3
25.1 Advisory and assistance services .....	513	328	470
25.2 Other services from non-Federal sources .....	1,988	1,267	1,816
25.3 Other goods and services from Federal sources .....	18	13	19
25.4 Operation and maintenance of facilities .....	12	8	11
25.5 Research and development contracts .....	350	161	231
25.7 Operation and maintenance of equipment .....	21	13	19
26.0 Supplies and materials .....	6	2	3
31.0 Equipment .....	54	50	71
41.0 Grants, subsidies, and contributions .....	222	79	113
99.9 Total new obligations, unexpired accounts .....	3,228	1,961	2,809

**Employment Summary**

Identification code 014-4529-0-4-306	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	183	176	243

**NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND**

**Special and Trust Fund Receipts (in millions of dollars)**

Identification code 014-5715-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	92	92	108
Receipts:			
Current law:			
1140 Earnings on Investments, National Parks and Public Land Legacy Restoration Fund .....	268	287	239
2000 Total: Balances and receipts .....	360	379	347
Appropriations:			
Current law:			
2101 National Parks and Public Land Legacy Restoration Fund .....	-268	-287	-239
2103 National Parks and Public Land Legacy Restoration Fund .....	-92	-92	-108
2132 National Parks and Public Land Legacy Restoration Fund .....	92	108	14
2199 Total current law appropriations .....	-268	-271	-333
2999 Total appropriations .....	-268	-271	-333
5099 Balance, end of year .....	92	108	14

**Program and Financing (in millions of dollars)**

Identification code 014-5715-0-2-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Great American Outdoors Act (P.L. 116-152) .....	847	1,221	1,138
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,493	3,547	4,199
1010 Unobligated balance transfer to other accts [012-5716] .....		-40	-43
1021 Recoveries of prior year unpaid obligations .....	29	27	27
1070 Unobligated balance (total) .....	2,522	3,534	4,183
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1,900	1,900	
1201 Appropriation (special or trust fund) .....	268	287	239
1203 Appropriation (previously unavailable)(special or trust) ....	92	92	108
1220 Appropriations transferred to other acct [012-5716] .....	-296	-285	
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-92	-108	-14
1260 Appropriations, mandatory (total) .....	1,872	1,886	333
1930 Total budgetary resources available .....	4,394	5,420	4,516
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3,547	4,199	3,378
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,264	1,461	1,671
3010 New obligations, unexpired accounts .....	847	1,221	1,138
3020 Outlays (gross) .....	-621	-984	-667
3040 Recoveries of prior year unpaid obligations, unexpired .....	-29	-27	-27
3050 Unpaid obligations, end of year .....	1,461	1,671	2,115
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,264	1,461	1,671
3200 Obligated balance, end of year .....	1,461	1,671	2,115
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,872	1,886	333
Outlays, gross:			
4100 Outlays from new mandatory authority .....	13	185	45
4101 Outlays from mandatory balances .....	608	799	622
4110 Outlays, gross (total) .....	621	984	667
4180 Budget authority, net (total) .....	1,872	1,886	333
4190 Outlays, net (total) .....	621	984	667
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	4,227	5,557	6,638
5001 Total investments, EOY: Federal securities: Par value .....	5,557	6,638	5,858

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	1,872	1,886	333
Outlays .....	621	984	667
Legislative proposal, subject to PAYGO:			
Budget Authority .....			1,615
Outlays .....			242
Total:			
Budget Authority .....	1,872	1,886	1,948
Outlays .....	621	984	909

The Great American Outdoors Act (P.L. 116-152) established the National Parks and Public Land Legacy Restoration Fund to address deferred maintenance at the Department of the Interior and the U.S. Forest Service. The Fund supports restoration of deteriorating assets through allocations to the National Park Service, U.S. Fish and Wildlife Service, Bureau of Land Management, Bureau of Indian Education, and U.S. Forest Service. The Fund is supported by an annual deposit for five years based on 50 percent of all Federal energy development revenue from the prior year that would otherwise be credited or deposited as miscellaneous receipts to the Treasury. The Departments of the Interior and Agriculture annually submit projects to Congress for awareness, execute projects, and monitor results/program performance. This Fund makes a significant investment in the facilities which support the important missions of the Department of the Interior

and the U.S. Forest Service and help maintain America's national treasures for future generations. The 2026 budget proposes to reauthorize the National Parks and Public Land Legacy Restoration Fund for five years, which received its last deposit based on qualified energy development revenues in fiscal year 2025.

#### Object Classification (in millions of dollars)

Identification code 014–5715–0–2–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent (allocation) .....	31	32	36
11.3 Other than full-time permanent (allocation) .....	6	7	8
11.5 Other personnel compensation (allocation) .....	1	2	2
11.9 Total personnel compensation .....	38	41	46
12.1 Civilian personnel benefits (allocation) .....	14	15	17
21.0 Travel and transportation of persons .....	3	4	4
23.1 Rental payments to GSA .....	71	80	91
23.3 Communications, utilities, and miscellaneous charges .....	2	3	3
25.1 Advisory and assistance services .....	7	4	5
25.2 Other services from non-Federal sources .....	320	489	313
25.3 Other goods and services from Federal sources .....	13	59	68
25.4 Operation and maintenance of facilities .....	260	345	406
25.7 Operation and maintenance of equipment .....	3	2	3
26.0 Supplies and materials .....	3	4	4
31.0 Equipment .....	1	1	2
32.0 Land and structures .....	101	163	163
41.0 Grants, subsidies, and contributions .....	11	11	13
99.9 Total new obligations, unexpired accounts .....	847	1,221	1,138

#### NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

(Legislative proposal, subject to PAYGO)

#### Program and Financing (in millions of dollars)

Identification code 014–5715–4–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Great American Outdoors Act (P.L. 116–152) .....			242
0900 Total new obligations, unexpired accounts (object class 25.2) .....			242
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....			1,615
1930 Total budgetary resources available .....			1,615
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....			1,373
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....			242
3020 Outlays (gross) .....			-242
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....			1,615
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....			242
4180 Budget authority, net (total) .....			1,615
4190 Outlays, net (total) .....			242

#### ENERGY COMMUNITY REVITALIZATION PROGRAM

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

#### Program and Financing (in millions of dollars)

Identification code 014–2641–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State Grants .....	1	1	
0003 Federal Program .....	3	3	2
0004 Program Management .....	1	1	1
0011 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	637	424	428

0900 Total new obligations, unexpired accounts .....	642	429	431
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	4,006	3,390	3,002
1010 Unobligated balance transfer to other acct - USDA-FS [012–1106] .....	-15		
1021 Recoveries of prior year unpaid obligations .....	36	36	36
1070 Unobligated balance (total) .....	4,027	3,426	3,038
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	5	5	
1930 Total budgetary resources available .....	4,032	3,431	3,038
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	3,390	3,002	2,607
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	441	785	860
3010 New obligations, unexpired accounts .....	642	429	431
3020 Outlays (gross) .....	-262	-318	-513
3040 Recoveries of prior year unpaid obligations, unexpired .....	-36	-36	-36
3050 Unpaid obligations, end of year .....	785	860	742
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	441	785	860
3200 Obligated balance, end of year .....	785	860	742
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	5	5	
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....		2	
4011 Outlays from discretionary balances .....	262	316	513
4020 Outlays, gross (total) .....	262	318	513
4180 Budget authority, net (total) .....	5	5	
4190 Outlays, net (total) .....	262	318	513

This account includes funding to execute programs and activities authorized by Section 40704 "Abandoned Hardrock Mine Reclamation" and Section 40601 "Orphaned Well Site Plugging, Remediation, and Restoration of P.L. 117–58 (30 U.S.C. 1245). The Abandoned Hardrock Mine Reclamation Program provides grants to States and Tribal communities impacted by abandoned hard rock mining activities. The Abandoned Hard Rock Mine Reclamation Program also provides funding to address abandoned hardrock mines scattered across Federal lands. No discretionary funds are requested in this account in 2026.

Under Section 40601 of 30 U.S.C. 1245, the Orphaned Wells program provides mandatory funding resources to States and Tribes to address orphaned sites where the companies that created them have left and are no longer viable to address the needed cleanup and closure. No discretionary funds are requested in 2026 for orphaned oil and gas well remediation activities which are funded separately through P.L. 117–58.

#### Object Classification (in millions of dollars)

Identification code 014–2641–0–1–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent - Direct .....	2	3	4
11.1 Full-time permanent - Allocation .....	2	2	2
11.3 Other than full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	6	7	8
12.1 Civilian personnel benefits .....	2	2	3
25.2 Other services from non-Federal sources .....	38	14	14
25.3 Other goods and services from Federal sources .....	7	4	4
25.4 Operation and maintenance of facilities .....	4	2	2
41.0 Grants, subsidies, and contributions .....	585	400	400
99.9 Total new obligations, unexpired accounts .....	642	429	431

## ENERGY COMMUNITY REVITALIZATION PROGRAM—Continued

## Employment Summary

Identification code 014–2641–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	22	23	29

## ADMINISTRATIVE PROVISION

*There is hereby authorized for acquisition from available resources within the Working Capital Fund, aircraft which may be obtained by donation, purchase, or through available excess surplus property: Provided, That existing aircraft being replaced may be sold, with proceeds derived or trade-in value used to offset the purchase price for the replacement aircraft.*

## U.S. WILDLAND FIRE SERVICE

## U.S. WILDLAND FIRE SERVICE

## Federal Funds

## WILDLAND FIRE SERVICE OPERATIONS

## Program and Financing (in millions of dollars)

Identification code 014–1125–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Preparedness .....	494	497	500
0004 Fire suppression operations .....	391	400	400
0006 Fuels Management .....	233	255	255
0008 Burned area rehabilitation .....	14	25	25
0009 Facilities Construction and Maintenance .....	13	15	15
0010 Joint Fire Science .....	3	4	4
0011 Wildfire Suppression Cap Adjustment .....	269	305	305
0012 2022 Disaster Supplemental (P.L. 117–43) .....	7	2	2
0013 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	273	278	282
0014 2023 Disaster Supplemental (P.L. 117–328) .....	85	27	20
0799 Total direct obligations .....	1,782	1,808	1,808
0801 Fire reimbursable .....	95	97	97
0900 Total new obligations, unexpired accounts .....	1,877	1,905	1,905

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	584	539	552
1011 Unobligated balance transfer from other acct [014–0130] ....	250	350	350
1021 Recoveries of prior year unpaid obligations .....	93	60	60
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	928	949	962
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,113	1,147	1,147
1121 Appropriations transferred from other acct [012–1122] ....	5		
1121 Appropriations transferred from other acct [012–1115] ....		20	
1160 Appropriation, discretionary (total) .....	1,118	1,167	1,147
Advance appropriations, discretionary:			
1170 Advance appropriation - Bipartisan Infrastructure Law .....	263	263	263
1172 Advance appropriations transferred to other accounts [014–0104] .....	-1	-1	-1
1180 Advanced appropriation, discretionary (total) .....	262	262	262
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	101	76	76
1701 Change in uncollected payments, Federal sources .....	7	3	3
1750 Spending auth from offsetting collections, disc (total) .....	108	79	79
1900 Budget authority (total) .....	1,488	1,508	1,488
1930 Total budgetary resources available .....	2,416	2,457	2,450
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	539	552	545

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	587	662	769
3010 New obligations, unexpired accounts .....	1,877	1,905	1,905
3020 Outlays (gross) .....	-1,709	-1,738	-1,429
3040 Recoveries of prior year unpaid obligations, unexpired .....	-93	-60	-60

3050 Unpaid obligations, end of year .....	662	769	1,185
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-49	-56	-59
3070 Change in uncollected pymts, Fed sources, unexpired .....	-7	-3	-3
3090 Uncollected pymts, Fed sources, end of year .....	-56	-59	-62
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	538	606	710
3200 Obligated balance, end of year .....	606	710	1,123

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	1,488	1,508	1,488
Outlays, gross:			
4010 Outlays from new discretionary authority .....	886	1,178	1,177
4011 Outlays from discretionary balances .....	823	560	252
4020 Outlays, gross (total) .....	1,709	1,738	1,429
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-44	-16	-16
4033 Non-Federal sources .....	-58	-60	-60
4040 Offsets against gross budget authority and outlays (total) ....	-102	-76	-76
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-7	-3	-3
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	-6	-3	-3
4070 Budget authority, net (discretionary) .....	1,380	1,429	1,409
4080 Outlays, net (discretionary) .....	1,607	1,662	1,353
4180 Budget authority, net (total) .....	1,380	1,429	1,409
4190 Outlays, net (total) .....	1,607	1,662	1,353

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	1,380	1,429	1,409
Outlays .....	1,607	1,662	1,353
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			3,096
Outlays .....			2,677
Total:			
Budget Authority .....	1,380	1,429	4,505
Outlays .....	1,607	1,662	4,030

## Object Classification (in millions of dollars)

Identification code 014–1125–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - direct .....	5	5	5
11.1 Full-time permanent - allocation .....	274	297	297
11.3 Other than full-time permanent - allocation .....	24	24	24
11.5 Other personnel compensation - direct .....	1	1	1
11.5 Other personnel compensation - allocation .....	158	158	158
11.8 Special personal services payments - allocation .....	33	33	33
11.9 Total personnel compensation .....	495	518	518
12.1 Civilian personnel benefits - direct .....	3	3	3
12.1 Civilian personnel benefits - allocation .....	215	215	215
21.0 Travel and transportation of persons - allocation .....	49	49	49
22.0 Transportation of things - allocation .....	3	3	3
23.1 Rental payments to GSA - allocation .....	1	1	1
23.2 Rental payments to others - allocation .....	6	6	6
23.3 Communications, utilities, and miscellaneous charges - direct .....	5	5	5
23.3 Communications, utilities, and miscellaneous charges - allocation .....	33	33	33
25.1 Advisory and assistance services - direct .....	8	8	8
25.1 Advisory and assistance services - allocation .....	8	8	8
25.2 Other services from non-Federal sources - allocation .....	528	528	528
25.3 Other goods and services from Federal sources - direct .....	24	24	24
25.3 Other goods and services from Federal sources - allocation .....	127	127	127
25.4 Operation and maintenance of facilities - allocation .....	7	7	7
25.6 Medical care - allocation .....	2	2	2
25.7 Operation and maintenance of equipment - allocation .....	7	7	7
25.8 Subsistence and support of persons - allocation .....	1	1	1
26.0 Supplies and materials - allocation .....	72	73	73
31.0 Equipment - allocation .....	26	26	26
32.0 Land and structures - allocation .....	13	13	13
41.0 Grants, subsidies, and contributions - direct .....	1	1	1
41.0 Grants, subsidies, and contributions - allocation .....	148	150	150

99.0	Direct obligations .....	1,782	1,808	1,808
99.0	Reimbursable obligations .....	95	97	97
99.9	Total new obligations, unexpired accounts .....	1,877	1,905	1,905

**Employment Summary**

Identification code 014–1125–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	38	38	35

**WILDLAND FIRE SERVICE OPERATIONS**  
(Legislative proposal, not subject to PAYGO)  
(INCLUDING TRANSFERS OF FUNDS)

*Contingent upon the enactment of legislation establishing within the Department of the Interior an agency known as the United States Wildland Fire Service responsible for carrying out all aspects of the Federal wildland fire missions currently assigned to the Departments of the Interior and Agriculture, for necessary expenses of the United States Wildland Fire Service, \$3,702,107,000, to remain available until expended, of which, \$1,394,657,000 shall be available for wildfire suppression operations, and is provided to meet the terms of section 251(b)(2)(F)(ii)(I) of the Balanced Budget and Emergency Deficit Control Act of 1985: Provided, That persons hired pursuant to 43 U.S.C. 1469 may be furnished subsistence and lodging without cost from funds available from this appropriation: Provided further, That notwithstanding 42 U.S.C. 1856d, sums received by a bureau or office of the Department of the Interior for fire protection rendered pursuant to 43 U.S.C. 1856 et seq., for protection of United States property, may be credited to the appropriation from which the funds were expended to provide that protection, and are available without fiscal year limitation: Provided further, That the Secretary may enter into procurement contracts, grants, or cooperative agreements, for fuels management and burned area rehabilitation activities, and for training and monitoring associated with such activities: Provided further, That activities specified in the preceding proviso may occur on Federal land, or on non-Federal land when such activities benefit resources on Federal land or Federally-recognized Tribal land: Provided further, That the costs of implementing any cooperative agreement between the Federal Government and any non-Federal entity may be shared, as mutually agreed on by the affected parties: Provided further, That notwithstanding requirements of the Competition in Contracting Act, the Secretary, for purposes of fuels management activities, may obtain maximum practicable competition among: (1) local private, nonprofit, or cooperative entities; (2) Youth Conservation Corps crews, Public Lands Corps (Public Law 109–154), or related partnerships with State, local, or nonprofit youth groups; (3) small or microbusinesses; or (4) other entities that will hire or train locally a significant percentage, defined as 50 percent or more, of the project workforce to complete such contracts: Provided further, That in implementing this section, the Secretary shall develop written guidance to field units to ensure accountability and consistent application of the authorities provided herein: Provided further, That funds appropriated under this heading may be used to reimburse the United States Fish and Wildlife Service and the National Marine Fisheries Service for the costs of carrying out their responsibilities under the Endangered Species Act of 1973 (16 U.S.C. 1531 et seq.) to consult and conference, as required by section 7 of such Act, in connection with wildland fire management activities: Provided further, That the Secretary may use the funds appropriated in this Act to enter into leases of real property with local governments, at or below fair market value, to construct capitalized improvements for fire facilities on such leased properties, including but not limited to fire guard stations, retardant stations, and other initial attack and fire support facilities, and to make advance payments for any such lease or for construction activity associated with the lease: Provided further, That the Secretary of the Interior and the Secretary of Agriculture may authorize the transfer of funds appropriated for any wildland fire purpose between the Departments and may transfer funds made available to their respective Departments and agencies for activities related to Federal wildland fire missions among and between the Departments and agencies affected by the establishment and implementation of the United States Wildland Fire Service: Provided further, That funds provided for wildfire suppression shall be available for support of Federal emergency response actions: Provided further, That funds appropriated under this heading shall be available for assistance to or through the Departments of State or Defense in connection with forest and rangeland research, technical information, and assistance in foreign countries, and, with the concurrence of the appropriate Secretary, shall be available to support forestry, wildland fire management, and related natural resource activities outside the United States and its territories and possessions, including technical assistance, education and training, and cooperation with United States and international organizations: Provided further, That any moneys received by the United States as a result of the compromise or settlement of any claim whether sounding*

*in tort, contract, or any other cause of action involving present or potential damage to lands managed by the Departments of the Interior or Agriculture resulting from wildland fires shall be credited to this account and shall be available until expended.*

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

**Program and Financing** (in millions of dollars)

Identification code 014–1125–2–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Preparedness .....			1,100
0004 Fire suppression operations .....			1,109
0006 Fuels Management .....			592
0011 Wildfire Suppression Operations Reserve .....			2,070
0013 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....			100
0017 WFM Inflation Reduction Act (P.L. 117–169) .....			145
0799 Total direct obligations .....			5,116
0801 Fire reimbursable .....			10
0900 Total new obligations, unexpired accounts .....			5,126
<b>Budgetary resources:</b>			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations .....			188
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			2,555
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [012–1106] .....			212
1173 Advance appropriations transferred from other accounts [012–1105] .....			293
1173 Advance appropriations transferred from other accounts [012–1115] .....			36
1180 Advanced appropriation, discretionary (total) .....			541
1900 Budget authority (total) .....			3,096
1930 Total budgetary resources available .....			3,284
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-1,842
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			5,126
3020 Outlays (gross) .....			-2,677
3040 Recoveries of prior year unpaid obligations, unexpired .....			-188
3050 Unpaid obligations, end of year .....			2,261
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			2,261
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			3,096
Outlays, gross:			
4010 Outlays from new discretionary authority .....			2,677
4180 Budget authority, net (total) .....			3,096
4190 Outlays, net (total) .....			2,677

The 2026 Budget reforms Federal wildland fire management to create operational efficiencies by unifying the Federal wildland fire responsibilities into a single new U.S. Wildland Fire Service (USWFS) in the Department of the Interior. Contingent upon the enactment of authorizing legislation, the USWFS will consolidate all wildland fire management activities previously dispersed across the Department of the Interior and the Department of Agriculture into the Department of the Interior. The new USWFS will be distinct in command and appropriations from existing wildland firefighting agencies. This integrated, cost-efficient, and operationally more effective organization will streamline Federal wildfire suppression response, risk mitigation efforts, and coordination with non-federal partners to combat the wildfire crisis.

**Firefighter Pay Reforms.**—The 2026 Budget fully supports the costs of permanent pay reforms for Federal and Tribal wildland firefighters across the United States, which is helping to address critical Federal firefighter recruitment and retention challenges.

**Preparedness.**—Funds the non-emergency and predictable aspects of wildland fire management activities, including the initial attack suppression action on wildfires. Preparedness includes readiness, operational planning,

## WILDLAND FIRE SERVICE OPERATIONS—Continued

oversight, procurement, training, supervision, and deployment of wildland fire suppression personnel and equipment prior to the occurrence of wildfire. It also includes activities related to program monitoring and evaluation, and the integration of fire into land-use planning.

**Suppression Operations.**—Funds the total spectrum of management actions taken to suppress wildfires in a safe, cost-effective manner. This activity includes emergency actions taken during and immediately following a wildfire to stabilize the soil and structures to prevent erosion, floods, landslides, and further resource damage. The 2026 Budget request fully funds Federal suppression operations at the ten-year average of obligations as reported in the 2015 President's Budget, in accordance with the Consolidated Appropriations Act, 2018 (P.L. 115–141). That Act also amended the Balanced Budget and Emergency Deficit Control Act to provide additional new budget authority for fiscal years 2020 through 2027. This additional budget authority is provided in the Wildfire Suppression Operations Reserve Fund account and made available subject to the requirements in P.L. 115–141.

**Fuels Management.**—Funds hazardous fuels management aimed at mitigating risk to communities and their values, including areas in the wildland urban interface. Interior contributes to community adaptation to wildland fire and improves the ability to safely and appropriately respond to wildfire. Funding for this activity covers the planning, operational aspects, and monitoring of fuels management projects. Interior uses such methods as prescribed fire, establishing potential control locations, and mechanical thinning.

**Other Operations.**—Funds all other aspects of wildland fire management, which includes Burned Area Rehabilitation, Facilities Construction and Maintenance, Intelligence and Technology, and Grants and Partnerships. Burned Area Rehabilitation begins the recovery process for lands and resources damaged by wildland fires that would not return to fire-adapted conditions on their own. The Facilities Construction and Maintenance subactivity funds construction and maintenance of facilities to house firefighters and other personnel, and equipment used in wildland firefighting and fuels management activities. the Joint Fire Science Program, which sponsors and delivers applied research to assist field managers with fuels treatment, post-fire rehabilitation, smoke management, and many other related topics. Grants and Partnerships includes targeted funding for rural fire assistance, which helps local cooperators protect remote communities and natural resources.

## Object Classification (in millions of dollars)

Identification code 014–1125–2–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - direct .....			1,115
11.5 Other personnel compensation - direct .....			97
11.9 Total personnel compensation .....			1,212
12.1 Civilian personnel benefits - direct .....			655
21.0 Travel and transportation of persons - allocation .....			152
22.0 Transportation of things - allocation .....			10
23.2 Rental payments to others - allocation .....			3
23.3 Communications, utilities, and miscellaneous charges - direct .....			5
25.2 Other services from non-Federal sources - allocation .....			1,959
25.3 Other goods and services from Federal sources - direct .....			167
25.5 Research and development contracts .....			2
26.0 Supplies and materials - allocation .....			167
31.0 Equipment - allocation .....			10
32.0 Land and structures - allocation .....			2
41.0 Grants, subsidies, and contributions - direct .....			771
99.0 Direct obligations .....			5,115
99.0 Reimbursable obligations .....			10
99.5 Adjustment for rounding .....			1
99.9 Total new obligations, unexpired accounts .....			5,126

## Employment Summary

Identification code 014–1125–2–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			10,560

## WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND

## Program and Financing (in millions of dollars)

Identification code 014–0130–0–1–302	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	670	770	780
1010 Unobligated balance transfer to other accts [014–1125] .....	-250	-350	-350
1070 Unobligated balance (total) .....	420	420	430
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	350	360	380
1930 Total budgetary resources available .....	770	780	810
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	770	780	810
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	350	360	380
4180 Budget authority, net (total) .....	350	360	380
4190 Outlays, net (total) .....			

## Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	350	360	380
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			2,470
Total:			
Budget Authority .....	350	360	2,850
Outlays .....			

## WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND

(Legislative proposal, not subject to PAYGO)

(INCLUDING TRANSFERS OF FUNDS)

*Contingent upon the enactment of legislation establishing within the Department of the Interior an agency known as the United States Wildland Fire Service responsible for carrying out all aspects of the Federal wildland fire missions currently assigned to the Departments of the Interior and Agriculture, in addition to the amounts provided under the heading "United States Wildland Fire Service Operations", \$2,850,000,000, to remain available until transferred, is additional new budget authority as specified for purposes of section 251(b)(2)(F) of the Balanced Budget and Emergency Deficit Control Act of 1985: Provided, That such amounts may be transferred to and merged with amounts made available under the heading "United States Wildland Fire Service Operations" for wildfire suppression operations in the fiscal year in which such amounts are transferred: Provided further, That the Secretary of the Interior and the Secretary of Agriculture may transfer funds made available to their respective Departments and agencies for activities related to Federal wildland fire missions among and between the Departments and agencies affected by the establishment and implementation of the United States Wildland Fire Service.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–0130–2–1–302	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [012–1121] ....			1,532
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			2,470
1930 Total budgetary resources available .....			4,002

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	4,002	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	2,470	
4180	Budget authority, net (total) .....	2,470	
4190	Outlays, net (total) .....		

The 2026 Budget reforms Federal wildland fire management to create operational efficiencies by consolidating and unifying the Federal wildland fire responsibilities into a single new U.S. Wildland Fire Service in the Department of the Interior, contingent upon the enactment of authorizing legislation. The 2026 Budget transfers the Department of Agriculture's current wildland fire management responsibilities to the Department of the Interior, which includes consolidation of the departments' individual Wildfire Suppression Operations Reserve Funds.

In addition to the amounts provided for wildfire suppression operations through the main wildland fire appropriation, the Consolidated Appropriations Act, 2018 (P.L. 115–141) amended the Balanced Budget and Emergency Deficit Control Act to provide additional budget authority for fiscal years 2020 through 2027. This budget authority is available for transfer to the main wildland fire account when appropriations for wildfire suppression in that account are close to depletion. The additional budget authority helps ensure adequate resources are available to fight wildfires, protect communities, and safeguard human life during the most severe fire seasons.

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
014–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	21	19	19
014–149300 Interest Received from Outer Continental Shelf Escrow Account .....	1		1
014–181100 Rent and Bonuses from Land Leases for Resource Exploration and Extraction .....	18	7	12
014–181200 Rent and Bonuses from Onshore Renewable Energy Development .....	25	20	22
014–182000 Rent and Bonuses on Outer Continental Shelf Lands .....	214		
014–202000 Royalties on Outer Continental Shelf Lands .....	5,281	4,957	5,187
014–202500 Arctic National Wildlife Refuge (ANWR) Oil and Gas Leasing Revenues, Federal Share .....	–8	6	13
014–203200 Hardrock Mining Holding Fee .....	59	40	52
014–203900 Royalties on Natural Resources, not Otherwise Classified .....	932	920	958
014–222900 Sale of Timber, Wildlife and Other Natural Land Products, not Otherwise Classified .....		15	15
014–248400 Receipts from Grazing Fees, Federal Share .....	4	6	6
014–272930 Indian Loan Guarantee, Downward Reestimates of Subsidies .....	15	21	
014–274730 Indian Direct Loan, Downward Reestimates of Subsidies .....	1		
014–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	71	69	68
General Fund Offsetting receipts from the public .....	6,634	6,080	6,353
Intragovernmental payments:			
014–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	–26	1	1
General Fund Intragovernmental payments .....	–26	1	1

## GENERAL PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

### EMERGENCY TRANSFER AUTHORITY—INTRA-BUREAU

**SEC. 101.** *Appropriations made in this title shall be available for expenditure or transfer (within each bureau or office), with the approval of the Secretary of the Interior, for the emergency reconstruction, replacement, or repair of aircraft, buildings, utilities, or other facilities or equipment damaged or destroyed by fire,*

*flood, storm, or other unavoidable causes: Provided, That no funds shall be made available under this authority until funds specifically made available to the Department of the Interior for emergencies shall have been exhausted: Provided further, That it is the sense of the Congress that all funds used pursuant to this section should be replenished by a supplemental appropriation, to be requested as promptly as possible.*

### EMERGENCY TRANSFER AUTHORITY—DEPARTMENT-WIDE

**SEC. 102.** *The Secretary of the Interior may authorize the expenditure or transfer of any no year appropriation in this title, in addition to the amounts included in the budget programs of the several agencies, for the suppression or emergency prevention of wildland fires on or threatening lands under the jurisdiction of the Department of the Interior; for the emergency rehabilitation of burned-over lands under its jurisdiction; for emergency actions related to potential or actual earthquakes, floods, volcanoes, storms, or other unavoidable causes; for contingency planning subsequent to actual oil spills; for response and natural resource damage assessment activities related to actual oil spills or releases of hazardous substances into the environment; for the prevention, suppression, and control of actual or potential grasshopper and Mormon cricket outbreaks on lands under the jurisdiction of the Secretary, pursuant to the authority in section 417(b) of the Agricultural Risk Protection Act of 2000, Public Law 106–224 (7 U.S.C. 7717(b)); for emergency reclamation projects under section 410 of the Surface Mining Control and Reclamation Act of 1977, Public Law 95–87 (30 U.S.C. 1240); and shall transfer, from any no year funds available to the Office of Surface Mining Reclamation and Enforcement, such funds as may be necessary to permit assumption of regulatory authority in the event a primacy State is not carrying out the regulatory provisions of the Surface Mining Act: Provided, That appropriations made in this title for wildland fire operations shall be available for the payment of obligations incurred during the preceding fiscal year, and for reimbursement to other Federal agencies for destruction of vehicles, aircraft, or other equipment in connection with their use for wildland fire operations, with such reimbursement to be credited to appropriations currently available at the time of receipt thereof: Provided further, That for wildland fire operations, no funds shall be made available under this authority until the Secretary determines that funds appropriated for "wildland fire suppression" shall be exhausted within 30 days: Provided further, That it is the sense of the Congress that all funds used pursuant to this section should be replenished by a supplemental appropriation, to be requested as promptly as possible: Provided further, That such replenishment funds shall be used to reimburse, on a pro rata basis, accounts from which emergency funds were transferred.*

### AUTHORIZED USE OF FUNDS

**SEC. 103.** *Appropriations made to the Department of the Interior in this title shall be available for services as authorized by section 3109 of title 5, United States Code, when authorized by the Secretary of the Interior, in total amount not to exceed \$500,000; purchase and replacement of motor vehicles, including specially equipped law enforcement vehicles; hire, maintenance, and operation of aircraft; hire of passenger motor vehicles; purchase of reprints; payment for telephone service in private residences in the field, when authorized under regulations approved by the Secretary; and the payment of dues, when authorized by the Secretary, for library membership in societies or associations which issue publications to members only or at a price to members lower than to subscribers who are not members.*

### AUTHORIZED USE OF FUNDS, INDIAN TRUST MANAGEMENT

**SEC. 104.** *Appropriations made in this Act under the headings Bureau of Indian Affairs and Bureau of Indian Education, and Bureau of Trust Funds Administration and any unobligated balances from prior appropriations Acts made under the same headings shall be available for expenditure or transfer for Indian trust management and reform activities. Total funding for settlement support activities shall not exceed amounts specifically designated in this Act for such purpose. The Secretary shall notify the House and Senate Committees on Appropriations within 60 days of the expenditure or transfer of any funds under this section, including the amount expended or transferred and how the funds will be used.*

### REDISTRIBUTION OF FUNDS, BUREAU OF INDIAN AFFAIRS

**SEC. 105.** *Notwithstanding any other provision of law, the Secretary of the Interior is authorized to redistribute any Tribal Priority Allocation funds, including tribal base funds, to alleviate tribal funding inequities by transferring funds to address identified, unmet needs, dual enrollment, overlapping service areas or inaccurate distribution methodologies. No tribe shall receive a reduction in Tribal Priority Allocation funds of more than 10 percent in fiscal year 2026. Under circumstances of dual enrollment, overlapping service areas or inaccurate distribution methodologies, the 10 percent limitation does not apply.*

### ELLIS, GOVERNORS, AND LIBERTY ISLANDS

**SEC. 106.** *Notwithstanding any other provision of law, the Secretary of the Interior is authorized to acquire lands, waters, or interests therein, including the use of all or part of any pier, dock, or landing within the State of New York and the State of*

New Jersey, for the purpose of operating and maintaining facilities in the support of transportation and accommodation of visitors to Ellis, Governors, and Liberty Islands, and of other program and administrative activities, by donation or with appropriated funds, including franchise fees (and other monetary consideration), or by exchange; and the Secretary is authorized to negotiate and enter into leases, subleases, concession contracts, or other agreements for the use of such facilities on such terms and conditions as the Secretary may determine reasonable: Provided, That for the purposes of section 200306(a) of title 54, United States Code, such lands, waters, or interests acquired under this heading shall be considered to be within the exterior boundary of a System unit authorized or established.

#### OUTER CONTINENTAL SHELF INSPECTION FEES

SEC. 107. (a) In fiscal year 2026, the Secretary of the Interior shall collect a non-refundable inspection fee, which shall be deposited in the "Offshore Safety and Environmental Enforcement" account, from the designated operator for facilities subject to inspection under section 22 of the Outer Continental Shelf Lands Act, as amended (43 U.S.C. 1348(c)).

(b) Annual fees shall be collected for facilities that are above the waterline, excluding drilling rigs, and are in place at the start of the fiscal year. Fees for fiscal year 2026 shall be—

(1) \$10,500 for facilities with no wells, but with processing equipment or gathering lines;

(2) \$17,000 for facilities with 1 to 10 wells, with any combination of active or inactive wells; and

(3) \$31,500 for facilities with more than 10 wells, with any combination of active or inactive wells.

(c) Fees for drilling rigs shall be assessed for all inspections completed in fiscal year 2026. Fees for fiscal year 2026 shall be—

(1) \$30,500 per inspection for rigs operating in water depths of 500 feet or more; and

(2) \$16,700 per inspection for rigs operating in water depths of less than 500 feet.

(d) Fees for inspection of well operations conducted via non-rig units as outlined in title 30 CFR 250 subparts D, E, F, and Q shall be assessed for all inspections completed in fiscal year 2026. Fees for fiscal year 2026 shall be—

(1) \$13,260 per inspection for non-rig units operating in water depths of 2,500 feet or more;

(2) \$11,530 per inspection for non-rig units operating in water depths between 500 and 2,499 feet; and

(3) \$4,470 per inspection for non-rig units operating in water depths of less than 500 feet.

(e) The Secretary shall bill designated operators under subsection (b) quarterly, with payment required within 30 days of billing. The Secretary shall bill designated operators under subsection (c) within 30 days of the end of the month in which the inspection occurred, with payment required within 30 days of billing. The Secretary shall bill designated operators under subsection (d) with payment required by the end of the following quarter.

#### CONTRACTS AND AGREEMENTS FOR WILD HORSE AND BURRO HOLDING FACILITIES

SEC. 108. Notwithstanding any other provision of this Act, the Secretary of the Interior may enter into multiyear cooperative agreements with nonprofit organizations and other appropriate entities, and may enter into multiyear contracts in accordance with the provisions of section 3903 of title 41, United States Code (except that the 5-year term restriction in subsection (a) shall not apply), for the long-term care and maintenance of excess wild free roaming horses and burros by such organizations or entities on private land. Such cooperative agreements and contracts may not exceed 10 years, subject to renewal at the discretion of the Secretary.

#### MASS MARKING OF SALMONIDS

SEC. 109. The United States Fish and Wildlife Service shall, in carrying out its responsibilities to protect threatened and endangered species of salmon, implement a system of mass marking of salmonid stocks, intended for harvest, that are released from federally operated or federally financed hatcheries including but not limited to fish releases of coho, chinook, and steelhead species. Marked fish must have a visible mark that can be readily identified by commercial and recreational fishers.

#### CONTRACTS AND AGREEMENTS WITH INDIAN AFFAIRS

SEC. 110. Notwithstanding any other provision of law, during fiscal year 2026, in carrying out work involving cooperation with State, local, and tribal governments or any political subdivision thereof, Indian Affairs may record obligations against accounts receivable from any such entities, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available at the end of the fiscal year.

#### DEPARTMENT OF THE INTERIOR EXPERIENCED SERVICES PROGRAM

SEC. 111. (a) Notwithstanding any other provision of law relating to Federal grants and cooperative agreements, the Secretary of the Interior is authorized to make

grants to, or enter into cooperative agreements with, private nonprofit organizations designated by the Secretary of Labor under title V of the Older Americans Act of 1965, Public Law 89–73, to utilize the talents of older Americans in programs authorized by other provisions of law administered by the Secretary and consistent with such provisions of law.

(b) Prior to awarding any grant or agreement under subsection (a), the Secretary shall ensure that the agreement would not—

(1) result in the displacement of individuals currently employed by the Department, including partial displacement through reduction of non-overtime hours, wages, or employment benefits;

(2) result in the use of an individual under the Department of the Interior Experienced Services Program for a job or function in a case in which a Federal employee is in a layoff status from the same or substantially equivalent job within the Department; or

(3) affect existing contracts for services.

#### SEPARATION OF ACCOUNTS

SEC. 112. The Secretary of the Interior, in order to implement an orderly transition to separate accounts of the Bureau of Indian Affairs and the Bureau of Indian Education, may transfer funds among and between the successor offices and bureaus affected by the reorganization.

#### INTERAGENCY MOTOR POOL

SEC. 113. Notwithstanding any other provision of law or Federal regulation, federally recognized Indian tribes or authorized tribal organizations that receive Tribally-Controlled School Grants pursuant to the Tribally Controlled Schools Act of 1998, Part B of Title V of Public Law 100–297, as amended (25 U.S.C. 2501, et seq.), may obtain interagency motor vehicles and related services for performance of any activities carried out under such grants to the same extent as if they were contracting under the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.).

#### APPRAISER PAY AUTHORITY

SEC. 114. For fiscal year 2026, funds made available in this or any other Act or otherwise made available to the Department of the Interior for the Appraisal and Valuation Services Office may be used by the Secretary of the Interior to establish higher minimum rates of basic pay for employees of the Department of the Interior in the Appraiser (GS-1171) job series at grades 11 through 15 carrying out appraisals of real property and appraisal reviews conducted in support of the Department's realty programs at rates no greater than 15 percent above the minimum rates of basic pay normally scheduled, and such higher rates shall be consistent with subsections (e) through (h) of section 5305 of title 5, United States Code.

#### SAGE-GROUSE

SEC. 115. None of the funds made available by this or any other Act may be used by the Secretary of the Interior to write or issue pursuant to section 4 of the Endangered Species Act of 1973, Public Law 93–205, as amended (16 U.S.C. 1533)—

(1) a proposed rule for greater sage-grouse (*Centrocercus urophasianus*);

(2) a proposed rule for the Columbia basin distinct population segment of greater sage-grouse.

#### STATE CONSERVATION GRANTS

SEC. 116. For expenses necessary to carry out section 200305 of title 54, United States Code, the National Park Service may retain up to 7 percent of the State Conservation Grants program to provide to States, the District of Columbia, and insular areas, as matching grants to support state program administrative costs.

#### TRANSFER OF NATIONAL MARINE FISHERIES SERVICE FUNDS

SEC. 117. The U.S. Fish and Wildlife Service may accept and expend funds from the National Oceanic and Atmospheric Administration's National Marine Fisheries Service for the purposes of improving the efficiency or effectiveness of implementation of the Endangered Species Act of 1973, Public Law 93–205, as amended (16 U.S.C. 1531 et seq.) or the Marine Mammal Protection Act of 1972, Public Law 92–522, as amended (16 U.S.C. 1361 et seq.).

#### HISTORIC PRESERVATION FUND DEPOSITS

SEC. 118. Section 303102 of title 54, United States Code, shall be applied by substituting "fiscal year 2026" for "fiscal year 2023".

#### INTERIOR AUTHORITY FOR OPERATING EFFICIENCIES

SEC. 119. (a) In fiscal years 2026 and 2027, the Secretary of the Interior may authorize and execute agreements to achieve operating efficiencies among and between two or more component bureaus and offices through the following activities:

(1) co-locating in offices and facilities leased or owned by any such component and sharing related utilities and equipment;

(2) detailing or assigning staff on a non-reimbursable basis for up to 5 business days; and

(3) sharing staff and equipment necessary to meet mission requirements.



(b) The authority provided by subsection (a) is to support areas of mission alignment between and among component bureaus and offices or where geographic proximity allows for efficiencies.

(c) Bureaus and offices entering into agreements authorized under subsections (a)(1) and (a)(3) shall bear costs for such agreements in a manner that reflects their approximate benefit and share of total costs, which may or may not include indirect costs.

(d) In furtherance of the requirement in subsection (c), the Secretary of the Interior may make transfers of funds in advance or on a reimbursable basis.

#### EMERGENCY LAW ENFORCEMENT CEILING

SEC. 120. Section 103101 of title 54, United States Code, is amended in subsection (c)(1) by striking "250,000" and inserting "500,000."

#### NATIVE HAWAIIAN AND ALASKA NATIVE CULTURE AND ARTS PROGRAM

SEC. 121. (a) Program for Native Hawaiian and Alaska Native Culture and Arts Development.—Section 1521 of title XV of the Higher Education Amendments of 1986, Public Law 99–498, as amended (20 U.S.C. 4441), is further amended—

(1) in subsection (a), by striking "private,"; and

(2) in subsection (c) —

(A) by amending subparagraph (2)(A) to read as follows:

(i) "(A) include Native Hawaiians and individuals widely recognized in the field of Native Hawaiian art and culture, and";

(B) by striking paragraphs (2)(B) through (2)(D) and redesignating paragraph (2)(E) as (2)(B);

(C) in paragraph (2)(B) as redesignated, by striking "of office";

(D) by adding at the end of paragraph (3)(A), "and"; and

(E) by striking paragraph (3)(B) and redesignating (3)(C) as (3)(B).

#### CONTRIBUTION AUTHORITY

SEC. 122. Section 113 of division G of the Consolidated Appropriations Act, 2014, Public Law 11376, as amended by section 114 of division E of the Consolidated Appropriations Act, 2019, Public Law 116–6, is further amended by striking "2024" and inserting "2026".

#### APPLICATIONS FOR PERMITS TO DRILL FEES EXTENSION

SEC. 123. Section 35 of the Mineral Leasing Act of 1920, as amended (30 U.S.C. 191), is further amended in subsection (d) by striking "2026" each place it appears and inserting "2027".

## GENERAL PROVISIONS—DEPARTMENT OF THE INTERIOR

SEC. 201. (a) None of the funds provided in title II of this Act for Water and Related Resources, or provided by previous or subsequent appropriations Acts to the agencies or entities funded in title II of this Act for Water and Related Resources that remain available for obligation or expenditure in fiscal year 2026, shall be available for obligation or expenditure through a reprogramming of funds that—

(1) initiates or creates a new program, project, or activity;

(2) eliminates a program, project, or activity;

(3) increases funds for any program, project, or activity for which funds have been denied or restricted by this Act, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(4) restarts or resumes any program, project or activity for which funds are not provided in this Act, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(5) transfers funds in excess of the following limits, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress:

(A) 15 percent for any program, project or activity for which \$2,000,000 or more is available at the beginning of the fiscal year; or

(B) \$400,000 for any program, project or activity for which less than \$2,000,000 is available at the beginning of the fiscal year;

(6) transfers more than \$500,000 from either the Facilities Operation, Maintenance, and Rehabilitation category or the Resources Management and Development category to any program, project, or activity in the other category, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress; or

(7) transfers, where necessary to discharge legal obligations of the Bureau of Reclamation, more than \$5,000,000 to provide adequate funds for settled contractor claims, increased contractor earnings due to accelerated rates of operations, and real estate deficiency judgments, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress.

(b) Subsection (a)(5) shall not apply to any transfer of funds within the Facilities Operation, Maintenance, and Rehabilitation category.

(c) For purposes of this section, the term "transfer" means any movement of funds into or out of a program, project, or activity.

SEC. 202. (a) None of the funds appropriated or otherwise made available by this Act may be used to determine the final point of discharge for the interceptor drain for the San Luis Unit until development by the Secretary of the Interior and the State of California of a plan, which shall conform to the water quality standards of the State of California as approved by the Administrator of the Environmental Protection Agency, to minimize any detrimental effect of the San Luis drainage waters.

(b) The costs of the Kesterson Reservoir Cleanup Program and the costs of the San Joaquin Valley Drainage Program shall be classified by the Secretary of the Interior as reimbursable or nonreimbursable and collected until fully repaid pursuant to the "Cleanup Program—Alternative Repayment Plan" and the "SJVDP—Alternative Repayment Plan" described in the report entitled "Repayment Report, Kesterson Reservoir Cleanup Program and San Joaquin Valley Drainage Program, February 1995", prepared by the Department of the Interior, Bureau of Reclamation. Any future obligations of funds by the United States relating to, or providing for, drainage service or drainage studies for the San Luis Unit shall be fully reimbursable by San Luis Unit beneficiaries of such service or studies pursuant to Federal reclamation law.

SEC. 203. (a) The Calfed Bay-Delta Authorization Act, title I of Public Law 108–361, as amended through section 204 of division D of Public Law 117–103, shall be applied by substituting "2026" for "2022" each place it appears.

SEC. 204. Section 9106(g)(2) of the Omnibus Public Land Management Act of 2009, Public Law 111–11, as amended through section 205 of division D of Public Law 117–103, shall be applied by substituting "2026" for "2022".

SEC. 205. Section 9503(f) of the Omnibus Public Land Management Act of 2009, Public Law 111–11, as amended (42 U.S.C. 10363(f)), shall be applied by substituting "2026" for "2023".

SEC. 206. Section 10609(a) of the Northwestern New Mexico Rural Water Projects Act, subtitle B of title X of Public Law 111–11, is amended by striking "2024" and inserting "2026".

SEC. 207. Notwithstanding the Act of May 9, 1938, (43 U.S.C. 392a), all monies received by the United States in connection with the repayment or reimbursement of costs for all projects, including power, financed in whole or in part with money from the Aging Infrastructure account created pursuant to section 9603b(d), Public Law 111–11, as amended through Public Law 116–260 (43 U.S.C. 510b(d)) shall be repaid and deposited to that account.

SEC. 208. Section 10 of Public Law 89–108, as amended (79 Stat. 433; 100 Stat. 424; 106 Stat. 4669; 114 Stat. 2763A291) is further amended –

(a) in subsection (b)(1), by –

(1) redesignating subparagraph (C) as subparagraph (D); and

(2) inserting after subparagraph (B), the following:

(A) "(C) Other Amounts.—In addition to the amounts made available under subparagraphs (A) and (B), there is authorized to be appropriated to carry out section 7(a) \$50,000,000."; and

(b) in subsection (e), by inserting prior to the last sentence, the following: "Such indexing shall also be applied for the \$50,000,000 amount under subsection (b)(1)(C) for costs incurred after the date of enactment."

## TITLE IV—GENERAL PROVISIONS

### (INCLUDING TRANSFERS OF FUNDS)

#### OBLIGATION OF APPROPRIATIONS

SEC. 401. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

#### MINING APPLICATIONS

SEC. 402. (a) **LIMITATION OF FUNDS.**—None of the funds appropriated or otherwise made available pursuant to this Act shall be obligated or expended to accept or process applications for a patent for any mining or mill site claim located under the general mining laws.

(b) **EXCEPTIONS.**—Subsection (a) shall not apply if the Secretary of the Interior determines that, for the claim concerned: (1) a patent application was filed with the Secretary on or before September 30, 1994; and (2) all requirements established under sections 2325 and 2326 of the Revised Statutes (30 U.S.C. 29 and 30) for vein or lode claims, sections 2329, 2330, 2331, and 2333 of the Revised Statutes (30 U.S.C. 35, 36, and 37) for placer claims, and section 2337 of the Revised Statutes (30 U.S.C. 42) for mill site claims, as the case may be, were fully complied with by the applicant by that date.

(c) **REPORT.**—On September 30, 2027, the Secretary of the Interior shall file with the House and Senate Committees on Appropriations and the Committee on Natural Resources of the House and the Committee on Energy and Natural Resources of the

Senate a report on actions taken by the Department under the plan submitted pursuant to section 314(c) of the Department of the Interior and Related Agencies Appropriations Act, 1997 (Public Law 104–208).

(d) **MINERAL EXAMINATIONS.**—In order to process patent applications in a timely and responsible manner, upon the request of a patent applicant, the Secretary of the Interior shall allow the applicant to fund a qualified third-party contractor to be selected by the Director of the Bureau of Land Management to conduct a mineral examination of the mining claims or mill sites contained in a patent application as set forth in subsection (b). The Bureau of Land Management shall have the sole responsibility to choose and pay the third-party contractor in accordance with the standard procedures employed by the Bureau of Land Management in the retention of third-party contractors.

#### CONTRACT SUPPORT COSTS, PRIOR YEAR LIMITATION

SEC. 403. Sections 405 and 406 of division F of the Consolidated and Further Continuing Appropriations Act, 2015 (Public Law 113–235) shall continue in effect in fiscal year 2026.

#### CONTRACT SUPPORT COSTS, FISCAL YEAR 2026 LIMITATION

SEC. 404. Amounts provided by this Act for fiscal year 2026 under the headings "Department of Health and Human Services, Indian Health Service, Contract Support Costs" and "Department of the Interior, Bureau of Indian Affairs and Bureau of Indian Education, Contract Support Costs" are the only amounts available for contract support costs arising out of self-determination or self-governance contracts, grants, compacts, or annual funding agreements for fiscal year 2026 with the Bureau of Indian Affairs, Bureau of Indian Education, and the Indian Health Service: Provided, That such amounts provided by this Act are not available for payment of claims for contract support costs for prior years, or for repayments of payments for settlements or judgments awarding contract support costs for prior years.

#### FOREST MANAGEMENT PLANS

SEC. 405. The Secretary of Agriculture shall not be considered to be in violation of section 6(f)(5)(A) of the Forest and Rangeland Renewable Resources Planning Act of 1974 (16 U.S.C. 1604(f)(5)(A)) solely because more than 15 years have passed without revision of the plan for a unit of the National Forest System. Nothing in this section exempts the Secretary from any other requirement of the Forest and Rangeland Renewable Resources Planning Act (16 U.S.C. 1600 et seq.) or any other law: Provided, That if the Secretary is not acting expeditiously and in good faith, within the funding available, to revise a plan for a unit of the National Forest System, this section shall be void with respect to such plan and a court of proper jurisdiction may order completion of the plan on an accelerated basis.

#### LIMITATION ON TAKINGS

SEC. 406. Unless otherwise provided herein, no funds appropriated in this Act for the acquisition of lands or interests in lands may be expended for the filing of declarations of taking or complaints in condemnation without notice to the House and Senate Committees on Appropriations: Provided, That this provision shall not apply to funds appropriated to implement the Everglades National Park Protection and Expansion Act of 1989, Public Law 101–229 (16 U.S.C. 410r–5 et seq.), or to funds appropriated for Federal assistance to the State of Florida to acquire lands for Everglades restoration purposes.

#### PROHIBITION ON NO-BID CONTRACTS

SEC. 407. None of the funds appropriated or otherwise made available by this Act to executive branch agencies may be used to enter into any Federal contract unless such contract is entered into in accordance with the requirements of Chapter 33 of title 41, United States Code, or Chapter 137 of title 10, United States Code, and the Federal Acquisition Regulation, unless—

- (1) Federal law specifically authorizes a contract to be entered into without regard for these requirements, including formula grants for States, or federally recognized Indian tribes;
- (2) such contract is authorized by the Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.) or by any other Federal laws that specifically authorize a contract within an Indian tribe as defined in section 4(e) of that Act (25 U.S.C. 5304(e)); or
- (3) such contract was awarded prior to the date of enactment of this Act.

#### POSTING OF REPORTS

SEC. 408. (a) Any agency receiving funds made available in this Act, shall, subject to subsections (b) and (c), post on the public website of that agency any report required to be submitted by the Congress in this or any other Act, upon the determination by the head of the agency that it shall serve the national interest.

(b) Subsection (a) shall not apply to a report if—

- (1) the public posting of the report compromises national security; or
- (2) the report contains proprietary information.

(c) The head of the agency posting such report shall do so only after such report has been made available to the requesting Committee or Committees of Congress for no less than 45 days.

#### EXTENSION OF GRAZING PERMITS

SEC. 409. The terms and conditions of section 325 of Public Law 108–108 (117 Stat. 1307), regarding grazing permits issued by the Forest Service on any lands not subject to administration under section 402 of the Federal Lands Policy and Management Act (43 U.S.C. 1752), shall remain in effect for fiscal year 2024.

#### FUNDING PROHIBITION

SEC. 410. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network is designed to block access to pornography websites.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

#### HUMANE TRANSFER AND TREATMENT OF ANIMALS

SEC. 411. (a) Notwithstanding any other provision of law, the Secretary of the Interior, with respect to land administered by the Bureau of Land Management, or the Secretary of Agriculture, with respect to land administered by the Forest Service (referred to in this section as the "Secretary concerned"), may transfer excess wild horses and burros that have been removed from land administered by the Secretary concerned to other Federal, State, and local government agencies.

(b) The Secretary concerned may make a transfer under subsection (a) immediately on the request of an approved non-profit organization, an approved individual, an approved foreign country; and a Federal, State, or local government agency.

(c) An excess wild horse or burro transferred under subsection (a) shall lose status as a wild free-roaming horse or burro (as defined in section 2 of the Wild Free-Roaming Horses and Burros Act, Public Law 92–195, as amended (16 U.S.C. 1332)).

FOREST SERVICE FACILITY REALIGNMENT AND ENHANCEMENT AUTHORIZATION EXTENSION  
SEC. 412. Section 503(f) of Public Law 109–54 (16 U.S.C. 580d note) shall be applied by substituting "September 30, 2026" for "September 30, 2019".

#### USE OF AMERICAN IRON AND STEEL

SEC. 413. (a)(1) None of the funds made available by a State water pollution control revolving fund as authorized by section 1452 of the Safe Drinking Water Act (42 U.S.C. 300j–12) shall be used for a project for the construction, alteration, maintenance, or repair of a public water system or treatment works unless all of the iron and steel products used in the project are produced in the United States.

(2) In this section, the term "iron and steel" products means the following products made primarily of iron or steel: lined or unlined pipes and fittings, manhole covers and other municipal castings, hydrants, tanks, flanges, pipe clamps and restraints, valves, structural steel, reinforced precast concrete, and construction materials.

(b) Subsection (a) shall not apply in any case or category of cases in which the Administrator of the Environmental Protection Agency (in this section referred to as the "Administrator") finds that—

- (1) applying subsection (a) would be inconsistent with the public interest;
- (2) iron and steel products are not produced in the United States in sufficient and reasonably available quantities and of a satisfactory quality; or
- (3) inclusion of iron and steel products produced in the United States will increase the cost of the overall project by more than 25 percent.

(c) If the Administrator receives a request for a waiver under this section, the Administrator shall make available to the public on an informal basis a copy of the request and information available to the Administrator concerning the request, and shall allow for informal public input on the request for at least 15 days prior to making a finding based on the request. The Administrator shall make the request and accompanying information available by electronic means, including on the official public Internet Web site of the Environmental Protection Agency.

(d) This section shall be applied in a manner consistent with United States obligations under international agreements.

(e) The Administrator may retain up to 0.25 percent of the funds appropriated in this Act for the Clean and Drinking Water State Revolving Funds for carrying out the provisions described in subsection (a)(1) for management and oversight of the requirements of this section.

#### LOCAL COOPERATOR TRAINING AGREEMENTS AND TRANSFERS OF EXCESS EQUIPMENT AND SUPPLIES FOR WILDFIRES

SEC. 414. The Secretary of the Interior is authorized to enter into grants and cooperative agreements with volunteer fire departments, rural fire departments, rangeland fire protection associations, and similar organizations to provide for wildland fire training and equipment, including supplies and communication devices. Notwithstanding section 121(c) of title 40, United States Code, or section 521 of title 40, United States Code, the Secretary is further authorized to transfer title to excess Department of the Interior firefighting equipment no longer needed to carry out the functions of the Department's wildland fire management program to such organizations.

## LOCAL CONTRACTORS

SEC. 415. Section 412 of division E of Public Law 112–74 shall be applied by substituting "fiscal year 2026" for "fiscal year 2019".

## SHASTA-TRINITY MARINA FEE AUTHORITY AUTHORIZATION EXTENSION

SEC. 416. Section 422 of division F of Public Law 110–161 (121 Stat 1844), as amended, shall be applied by substituting "fiscal year 2026" for "fiscal year 2019".

## INTERPRETIVE ASSOCIATION AUTHORIZATION EXTENSION

SEC. 417. Section 426 of division G of Public Law 113–76 (16 U.S.C. 565a–1 note) shall be applied by substituting "September 30, 2026" for "September 30, 2019".

## FOREST BOTANICAL PRODUCTS FEE COLLECTION AUTHORIZATION EXTENSION

SEC. 418. Section 339 of the Department of the Interior and Related Agencies Appropriations Act, 2000 (as enacted into law by Public Law 106–113; 16 U.S.C. 528 note), as amended by section 335(6) of Public Law 108–108 and section 432 of Public Law 113–76, shall be applied by substituting "fiscal year 2026" for "fiscal year 2019".

## TRIBAL LEASES

SEC. 419. (a) Notwithstanding any other provision of law, in the case of any lease under section 105(l) of the Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5324(l)), the initial lease term shall commence no earlier than the date of receipt of the lease proposal.

## FOREST ECOSYSTEM HEALTH AND RECOVERY FUND

SEC. 420. The authority provided under the heading "Forest Ecosystem Health and Recovery Fund" in title I of division A of the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2010, Public Law 111–88, as amended by section 117 of division F of Public Law 113–235, shall be applied by substituting "fiscal year 2026" for "fiscal year 2020" each place it appears.

## SMALL REMOTE INCINERATORS

SEC. 421. None of the funds made available in this Act may be used to implement or enforce the regulation issued on March 21, 2011 at 40 CFR part 60 subparts CCCC and DDDD with respect to units in the State of Alaska that are defined as "small, remote incinerator" units in those regulations and, until a subsequent regulation is issued, the Administrator shall implement the law and regulations in effect prior to such date.

## TIMBER SALE REQUIREMENTS

SEC. 422. No timber sale in Alaska's Region 10 shall be advertised if the indicated rate is deficit (defined as the value of the timber is not sufficient to cover all logging and stumpage costs and provide a normal profit and risk allowance under the Forest Service's appraisal process) when appraised using a residual value appraisal. The western red cedar timber from those sales which is surplus to the needs of the domestic processors in Alaska, shall be made available to domestic processors in the contiguous 48 United States at prevailing domestic prices. All additional western red cedar volume not sold to Alaska or contiguous 48 United States domestic processors may be exported to foreign markets at the election of the timber sale holder. All Alaska yellow cedar may be sold at prevailing export prices at the election of the timber sale holder.

## TRANSFER AUTHORITY TO FEDERAL HIGHWAY ADMINISTRATION FOR THE NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

SEC. 423. Funds made available or allocated in this Act to the Department of the Interior or the Department of Agriculture that are subject to the allocations and limitations in section 200402(e) of title 54, United States Code, and prohibitions in 200402(f) of title 54, United States Code, may be further allocated or reallocated to the Federal Highway Administration for transportation projects of the covered agencies defined in section 200401(2) of title 54, United States Code.

## PROHIBITION ON USE OF FUNDS

SEC. 424. Notwithstanding any other provision of law, none of the funds made available in this Act or any other Act may be used to promulgate or implement any regulation requiring the issuance of permits under title V of the Clean Air Act (42 U.S.C. 7661 et seq.) for carbon dioxide, nitrous oxide, water vapor, or methane emissions resulting from biological processes associated with livestock production.

## FUNDING PROHIBITION

SEC. 425. None of the funds made available by this or any other Act may be used to regulate the lead content of ammunition, ammunition components, or fishing tackle under the Toxic Substances Control Act (15 U.S.C. 2601 et seq.) or any other law.

## FIREFIGHTER PAY CAP

SEC. 426. Section 1701 of division B of the Extending Government Funding and Delivering Emergency Assistance Act (5 U.S.C. 5547 note), as amended, is further amended in subsections (a), (b), and (c) by striking "2021 or 2022 or 2023 or 2024" each place it appears and inserting "calendar years 2021 through 2026".

## ALASKA NATIVE REGIONAL HEALTH ENTITIES AUTHORIZATION EXTENSION

SEC. 427. Section 424(a) of title IV of division G of the Consolidated Appropriations Act, 2014 (Public Law 113–76) shall be applied by substituting "October 1, 2026" for "December 24, 2022".

## LAVA RIDGE WIND PROJECT

SEC. 428. (a) None of the funds made available by this Act may be obligated or expended for the purpose of processing or approving any notice to proceed with any construction activities relating to the Lava Ridge Wind Project right-of-way authorization unless and until the Secretary of the Interior has completed a review of the Department of the Interior's Record of Decision authorizing the use of public lands through the Lava Ridge Wind Project right-of-way and, as appropriate, conducted a new, comprehensive analysis in accordance with Section 2(b) of the Presidential Memorandum titled "Temporary Withdrawal of All Areas on the Outer Continental Shelf from Offshore Wind Leasing and Review of the Federal Government's Leasing and Permitting Practices for Wind Projects," dated January 20, 2025.

## LIMITATION

SEC. 429. If requested by the claimant of any mining claim located within the area covered by Public Land Order 7921, the Bureau of Land Management shall prioritize completion of a validity determination for such claim. The Bureau of Land Management shall strive to complete any such validity determination not later than 3 years of receipt of the request.

## WORLD WAR I CENTENNIAL COMMISSION

SEC. 430. In addition to the authority provided by section 6(g) of the World War I Centennial Commission Act, as authorized by the World War I Centennial Commission Act (Public Law 112–272) and the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 (Public Law 113–291), the World War I Commission may accept money, in-kind personnel services, contractual support, or any appropriate support from any executive branch agency for activities of the Commission.

## TRIBAL AGREEMENTS

SEC. 431. Notwithstanding sections 106(b)(2) and 516(a) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5325(b)(2), 5396(a)), the Secretary of Health and Human Services and the Secretary of the Interior may reduce the amount of funds provided under the terms of a self-determination contract or compact entered into under that Act if—(1) the approval of an increase to the amount of funds that would otherwise be required under the terms of such contract or compact was made pursuant to section 507(b) of that Act (25 U.S.C. 5387(b)) or section 900.18 or 1000.179 of title 25, Code of Federal Regulations; and (2) the amount of the reduction does not exceed the amount of the increase.

## AMENDMENT TO THE LAND AND WATER CONSERVATION FUND

SEC. 432. Section 200306 of title 54, United States Code, is amended —

(a) in subsection (a)(4), by adding at the end the following: "Appropriations allotted for priority deferred maintenance as set forth under paragraph (5) shall be available in addition to amounts otherwise made available for the same purpose."; and

(b) by adding at the end of subsection (a) the following new paragraph:

"(5) PRIORITY DEFERRED MAINTENANCE. Subject to subparagraphs (A) and (B), amounts shall be allocated for priority deferred maintenance projects in the National Park System, on land administered by the United States Fish and Wildlife Service, on public land administered by the Bureau of Land Management, and in the National Forest System.

(A) The Secretaries of the Interior and Agriculture shall incorporate measures to improve the accessibility of assets and accommodate visitors and employees with disabilities in accordance with applicable law.

(B) Any priority deferred maintenance project funded under this paragraph shall be consistent with any applicable transportation, deferred maintenance, or capital improvement plan developed by the applicable agency."

## REPORT ON ALLOCATION OF PROJECTS, NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND AND LAND AND WATER CONSERVATION FUND

SEC. 433. Within 90 days of enactment of this Act, the Secretaries of the Interior and Agriculture shall provide a report to Congress detailing the projects or activities for which amounts made available from the National Parks and Public Land Legacy Restoration fund and the Land and Water Conservation Fund were allocated for fiscal year 2026.

(Legislative proposal, not subject to PAYGO)

## TRANSFER OF FUNDS, WILDLAND FIRE

SEC. 434. Contingent upon the enactment of legislation establishing within the Department of the Interior an agency known as the United States Wildland Fire Service responsible for carrying out all aspects of the Federal wildland fire missions currently assigned to the Departments of the Interior and Agriculture, the Secretary

*of the Interior and the Secretary of Agriculture, in order to implement an orderly transition to the U.S. Wildland Fire Service, may transfer funds among and between the Departments and agencies affected by the reorganization.*

#### GENERAL PROVISION—THIS TITLE

SEC. 2701. [Notwithstanding section 3304 of title 5, United States Code, and without regard to the provisions of sections 3309 through 3318 of such title 5, the Secretary of the Interior and the Secretary of Agriculture, acting through the Chief of the Forest Service, may recruit and directly appoint highly qualified individuals into the competitive service to address critical hiring needs for the planning and execution of the projects and activities funded in this title: *Provided*, That such authority shall not apply to positions in the Excepted Service or the Senior Executive Service: *Provided further*, That any action authorized herein shall be consistent with the merit principles of section 2301 of such title 5, and the Department of the Interior

and the Department of Agriculture shall comply with the public notice requirements of section 3327 of such title 5: *Provided further*, That the authority under this section shall terminate on September 30, 2029: *Provided further*, That amounts provided by this section are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.]

SEC. 2702. [Not later than 45 days after the date of enactment of this Act, the agencies receiving funds appropriated by this title shall provide a detailed operating plan of anticipated uses of funds made available in this title by State and Territory, and by program, project, and activity, to the Committees on Appropriations of the House of Representatives and the Senate: *Provided*, That no such funds shall be obligated before the operating plans are provided to such Committees: *Provided further*, That such plans shall be updated, including obligations and expenditures to date, and submitted to such Committees on Appropriations every 60 days until all such funds are expended.] (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## DEPARTMENT OF JUSTICE

### JUSTICE OPERATIONS, MANAGEMENT, AND ACCOUNTABILITY

#### Federal Funds

#### SALARIES AND EXPENSES

For expenses necessary for the operations, management, and accountability of the Department of Justice, \$142,000,000, of which not to exceed \$4,000,000 shall remain available until September 30, 2027, and of which not to exceed \$4,000,000 for security and construction of Department of Justice facilities shall remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 015–0129–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Department Leadership .....	24	58	64
0003 Intergovernmental Relations and External Affairs .....	19	.....	.....
0004 Executive Support and Professional Responsibility .....	18	.....	.....
0005 Justice Management Division .....	82	88	82
0006 Justice Operations, Management, and Accountability No-Year .....	36	16	20
0799 Total direct obligations .....	179	162	166
0801 Salaries and Expenses (Reimbursable) .....	30	37	37
0900 Total new obligations, unexpired accounts .....	209	199	203
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	64	32	20
1012 Unobligated balance transfers between expired and unexpired accounts .....	4	8	4
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	69	40	24
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	142	142	142
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	17	37	37
1701 Change in uncollected payments, Federal sources .....	13	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	30	37	37
1900 Budget authority (total) .....	172	179	179
1930 Total budgetary resources available .....	241	219	203
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	32	20	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	48	53	39
3010 New obligations, unexpired accounts .....	209	199	203
3020 Outlays (gross) .....	-199	-213	-183
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-4	.....	.....
3050 Unpaid obligations, end of year .....	53	39	59
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-15	-16	-16
3070 Change in uncollected pymts, Fed sources, unexpired .....	-13	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	12	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-16	-16	-16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	33	37	23
3200 Obligated balance, end of year .....	37	23	43
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	172	179	179
Outlays, gross:			
4010 Outlays from new discretionary authority .....	151	151	151
4011 Outlays from discretionary balances .....	48	62	32
4020 Outlays, gross (total) .....	199	213	183
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-28	-37	-37
4033 Non-Federal sources .....	-1	.....	.....

4040	Offsets against gross budget authority and outlays (total) ....	-29	-37	-37
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-13	.....	.....
4052	Offsetting collections credited to expired accounts .....	12	.....	.....
4060	Additional offsets against budget authority only (total) .....	-1	.....	.....
4070	Budget authority, net (discretionary) .....	142	142	142
4080	Outlays, net (discretionary) .....	170	176	146
4180	Budget authority, net (total) .....	142	142	142
4190	Outlays, net (total) .....	170	176	146

The primary mission of the Justice Operations, Management, and Accountability (JOMA) Salaries and Expenses appropriation is to support the Attorney General and the Department of Justice (DOJ) senior policy officials in managing Department resources and developing policy for legal, law enforcement, and criminal justice activities. JOMA also provides administrative support services to the legal divisions and policy guidance and other support to all Department organizations. Most JOMA offices have significant oversight responsibilities that shape DOJ policy and influence the way the Department works toward meeting each of its strategic goals.

#### Object Classification (in millions of dollars)

Identification code 015–0129–0–1–999		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	64	63	64
11.3	Other than full-time permanent .....	7	7	7
11.5	Other personnel compensation .....	2	2	2
11.8	Special personal services payments .....	1	1	1
11.9	Total personnel compensation .....	74	73	74
12.1	Civilian personnel benefits .....	26	25	26
21.0	Travel and transportation of persons .....	1	1	1
23.1	Rental payments to GSA .....	18	18	18
23.2	Rental payments to others .....	1		
23.3	Communications, utilities, and miscellaneous charges .....	2	2	2
25.1	Advisory and assistance services .....	14	10	8
25.2	Other services from non-Federal sources .....	8	7	6
25.3	Other goods and services from Federal sources .....	17	14	12
25.4	Operation and maintenance of facilities .....	6	2	2
25.7	Operation and maintenance of equipment .....	9	7	14
26.0	Supplies and materials .....	2	2	2
31.0	Equipment .....	1	1	1
99.0	Direct obligations .....	179	162	166
99.0	Reimbursable obligations .....	30	37	37
99.9	Total new obligations, unexpired accounts .....	209	199	203

#### Employment Summary

Identification code 015–0129–0–1–999		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	453	460	460
2001	Reimbursable civilian full-time equivalent employment .....	74	110	110

#### JUSTICE INFORMATION SHARING TECHNOLOGY

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses for information sharing technology, including planning, development, deployment and departmental direction, \$50,000,000, to remain available until expended: Provided, That the Attorney General may transfer up to \$40,000,000 to this account, from funds available to the Department of Justice for information technology, to remain available until expended, for enterprise-wide information technology initiatives: Provided further, That the transfer authority in the preceding proviso is in addition to any other transfer authority contained in this Act: Provided further, That any transfer pursuant to the first proviso shall be treated as a reprogramming under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## JUSTICE INFORMATION SHARING TECHNOLOGY—Continued

## Program and Financing (in millions of dollars)

Identification code 015–0134–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Justice Information Sharing Technology .....	80	61	60
0801 Justice Information Sharing Technology (Reimbursable) .....	21	21	21
0900 Total new obligations, unexpired accounts .....	101	82	81
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	84	33	20
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	81	.....	.....
1021 Recoveries of prior year unpaid obligations .....	5	.....	.....
1070 Unobligated balance (total) .....	89	33	20
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	30	38	50
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512] ....	.....	10	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	29	21	21
1701 Change in uncollected payments, Federal sources .....	-14	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	15	21	21
1900 Budget authority (total) .....	45	69	71
1930 Total budgetary resources available .....	134	102	91
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	33	20	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	80	55	17
3010 New obligations, unexpired accounts .....	101	82	81
3020 Outlays (gross) .....	-121	-120	-69
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	55	17	29
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-45	-31	-31
3070 Change in uncollected pymts, Fed sources, unexpired .....	14	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-31	-31	-31
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	35	24	-14
3200 Obligated balance, end of year .....	24	-14	-2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	45	59	71
Outlays, gross:			
4010 Outlays from new discretionary authority .....	45	55	65
4011 Outlays from discretionary balances .....	76	55	4
4020 Outlays, gross (total) .....	121	110	69
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-29	-21	-21
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	14	.....	.....
4060 Additional offsets against budget authority only (total) .....	14	.....	.....
4070 Budget authority, net (discretionary) .....	30	38	50
4080 Outlays, net (discretionary) .....	92	89	48
Mandatory:			
4090 Budget authority, gross .....	.....	10	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	10	.....
4180 Budget authority, net (total) .....	30	48	50
4190 Outlays, net (total) .....	92	99	48

The Justice Information Sharing Technology (JIST) appropriation provides resources to the DOJ Chief Information Officer (CIO) to ensure progress towards the DOJ's strategic goals in supporting agents, attorneys, analysts, and administrative staffs across the world with modern, mission-enabling technologies. The CIO is also responsible for ensuring these and other IT investments align with the DOJ's overall IT strategy, as well as its technical reference, enterprise architectures, and cybersecurity requirements.

*Enterprise Cybersecurity.*—Enhancing the DOJ's cybersecurity posture remains a top and cross-cutting priority for the Department and its leader-

ship, as the DOJ supports a wide range of missions, including national security, law enforcement, and impartial administration of justice. The systems supporting these critical missions must secure sensitive information, enable essential workflows, and protect the integrity of data and information guiding vital decision-making. The DOJ CIO leverages JIST resources to drive continual advances in the Department's cybersecurity architecture, systems and processes to ensure DOJ enterprise and information resources are resilient and secure against a continually evolving threat landscape.

*IT Architecture and Oversight.*—Oversight of the DOJ IT environment by the CIO is vital given the role of technology in supporting and enabling DOJ's varied legal, investigative, and administrative missions. JIST resources fund the CIO's DOJ-wide IT architecture governance and oversight responsibilities, which include IT planning, IT investment management, IT cybersecurity and IT compliance with enterprise architecture (EA) requirements from the Office of Management and Budget (OMB) and the Government Accountability Office, and IT cybersecurity. The OCIO's IT investment management and oversight encompasses Capital Planning and Investment Control, along with the Department Investment Review Council and the Department Investment Review Board, which allows OCIO to ensure alignment of investments across the enterprise and efficient use of resources. These activities comply with the Federal Information Technology Acquisition Reform Act, the Clinger-Cohen Act, OMB Circular A-130, Managing Information as a Strategic Resource, and other applicable laws, regulations, and Executive Orders governing federal IT management.

*IT Transformation and Innovation Engineering.*—IT transformation is an ongoing commitment of the OCIO to evolve the DOJ's IT environment by driving toward shared commodity infrastructure services and simplified design and implementation of tools to advance the mission while reducing risk and driving efficiency. These efforts allow the DOJ to shift from custom government-owned solutions to advanced industry-leading offerings at competitive pricing. The OCIO recognizes modernization and innovation as an ongoing activity, requiring IT strategies and operating models to adapt as technology changes in order to harness new and innovative technologies that meet DOJ mission requirements. By creating partnerships with DOJ components, federal agencies, and industry leaders for the exploration of new technologies, the OCIO leads the ideation, design, planning, and execution of enterprise IT innovations to enhance DOJ user experience and enable operations while ensuring alignment with DOJ architectures and strategic priorities. The OCIO also uses technology readiness assessments to evaluate the maturity of technologies and readiness for incorporation into a system, as less-than-ready technologies can be the source of program risks, delays, and cost increases.

## Object Classification (in millions of dollars)

Identification code 015–0134–0–1–751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	6	7	7
12.1 Civilian personnel benefits .....	5	6	6
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	2	2	2
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	1
25.7 Operation and maintenance of equipment .....	34	36	36
31.0 Equipment .....	30	7	6
99.0 Direct obligations .....	80	61	60
99.0 Reimbursable obligations .....	21	21	21
99.9 Total new obligations, unexpired accounts .....	101	82	81

## Employment Summary

Identification code 015–0134–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	42	44	43

## EXECUTIVE OFFICE FOR IMMIGRATION REVIEW

(INCLUDING TRANSFER OF FUNDS)

For expenses necessary for the administration of immigration-related activities of the Executive Office for Immigration Review, \$844,000,000, of which \$10,000,000 shall be derived by transfer from the Executive Office for Immigration Review fees deposited in the "Immigration Examinations Fee" account: Provided, That not to exceed \$50,000,000 of the total amount made available under this heading shall remain available until September 30, 2030, for build-out and modifications of courtroom space.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 015–0339–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Executive Office for Immigration Review (EOIR) .....	865	874	874
0801 Executive Office for Immigration Review (EOIR) Reimb .....	9	11	11
0809 Reimbursable program activities, subtotal .....	9	11	11
0900 Total new obligations, unexpired accounts .....	874	885	885
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	27	32	43
1012 Unobligated balance transfers between expired and unexpired accounts .....	9	38	20
1021 Recoveries of prior year unpaid obligations .....	11	3	3
1070 Unobligated balance (total) .....	47	73	66
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	840	840	834
1121 Appropriations transferred from other acct [070–5088] ....	4	4	10
1160 Appropriation, discretionary (total) .....	844	844	844
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1701 Change in uncollected payments, Federal sources .....	14	11	11
1750 Spending auth from offsetting collections, disc (total) .....	15	11	11
1900 Budget authority (total) .....	859	855	855
1930 Total budgetary resources available .....	906	928	921
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	32	43	36
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	338	248	185
3010 New obligations, unexpired accounts .....	874	885	885
3011 Obligations ("upward adjustments"), expired accounts .....	7		
3020 Outlays (gross) .....	-913	-945	-918
3040 Recoveries of prior year unpaid obligations, unexpired .....	-11	-3	-3
3041 Recoveries of prior year unpaid obligations, expired .....	-47		
3050 Unpaid obligations, end of year .....	248	185	149
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-7	-16	-27
3070 Change in uncollected pymts, Fed sources, unexpired .....	-14	-11	-11
3071 Change in uncollected pymts, Fed sources, expired .....	5		
3090 Uncollected pymts, Fed sources, end of year .....	-16	-27	-38
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	331	232	158
3200 Obligated balance, end of year .....	232	158	111

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	859	855	855
Outlays, gross:			
4010 Outlays from new discretionary authority .....	663	762	762
4011 Outlays from discretionary balances .....	250	183	156
4020 Outlays, gross (total) .....	913	945	918
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-6	-11	-11
4033 Non-Federal sources .....	-3		
4040 Offsets against gross budget authority and outlays (total) ....	-9	-11	-11
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-14	-11	-11
4052 Offsetting collections credited to expired accounts .....	8	11	11

4060 Additional offsets against budget authority only (total) .....	-6		
4070 Budget authority, net (discretionary) .....	844	844	844
4080 Outlays, net (discretionary) .....	904	934	907
4180 Budget authority, net (total) .....	844	844	844
4190 Outlays, net (total) .....	904	934	907

The Executive Office for Immigration Review (EOIR) was created on January 9, 1983 through an internal DOJ reorganization that combined the Board of Immigration Appeals (BIA) with the Immigration Judge function. In addition to establishing EOIR as a separate agency within DOJ, this reorganization made the Immigration Courts independent of the agency charged with enforcement of Federal immigration laws. Under delegated authority from the Attorney General, EOIR conducts immigration court proceedings, appellate reviews, and administrative hearings. The Office of the Chief Administrative Hearing Officer was added in 1987. EOIR is headed by a Director, appointed by the Attorney General, who oversees approximately 70 Immigration Courts nationwide, the BIA, and the headquarters organization located in Falls Church.

## Object Classification (in millions of dollars)

Identification code 015–0339–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	303	323	329
11.3 Other than full-time permanent .....	49	53	55
11.5 Other personnel compensation .....	6	6	6
11.9 Total personnel compensation .....	358	382	390
12.1 Civilian personnel benefits .....	129	130	132
21.0 Travel and transportation of persons .....	1	2	2
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	74	80	80
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	4	4	4
24.0 Printing and reproduction .....		1	1
25.1 Advisory and assistance services .....	94	90	90
25.2 Other services from non-Federal sources .....	41	55	45
25.3 Other purchases & Svcs from Gov't accounts .....	10	6	6
25.4 Operation and maintenance of facilities .....	51	44	44
25.7 Operation and maintenance of equipment .....	78	68	68
26.0 Supplies and materials .....	2	1	1
31.0 Equipment .....	18	8	8
42.0 Insurance claims and indemnities .....	3	1	1
99.0 Direct obligations .....	865	874	874
99.0 Reimbursable obligations .....	9	11	11
99.9 Total new obligations, unexpired accounts .....	874	885	885

## Employment Summary

Identification code 015–0339–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,726	2,651	2,651

## OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General, \$97,000,000, including not to exceed \$10,000 to meet unforeseen emergencies of a confidential character: Provided, That not to exceed \$4,000,000 shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 015–0328–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Inspector General (Direct) .....	149	149	107
0801 Office of Inspector General (Reimbursable) .....	16	16	16
0900 Total new obligations, unexpired accounts .....	165	165	123
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	21	21

OFFICE OF INSPECTOR GENERAL—Continued  
Program and Financing—Continued

Identification code 015-0328-0-1-751	2024 actual	2025 est.	2026 est.
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	139	139	97
1121 Appropriations transferred from other acct [015-5041] ....	10	10	10
1160 Appropriation, discretionary (total) .....	149	149	107
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	12	16	16
1701 Change in uncollected payments, Federal sources .....	5		
1750 Spending auth from offsetting collections, disc (total) .....	17	16	16
1900 Budget authority (total) .....	166	165	123
1930 Total budgetary resources available .....	188	186	144
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	21	21	21
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	45	35	37
3010 New obligations, unexpired accounts .....	165	165	123
3011 Obligations ("upward adjustments"), expired accounts .....		5	5
3020 Outlays (gross) .....	-171	-168	-131
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	35	37	34
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-12	-8	-8
3070 Change in uncollected pymts, Fed sources, unexpired .....	-5		
3071 Change in uncollected pymts, Fed sources, expired .....	9		
3090 Uncollected pymts, Fed sources, end of year .....	-8	-8	-8
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	33	27	29
3200 Obligated balance, end of year .....	27	29	26
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	166	165	123
Outlays, gross:			
4010 Outlays from new discretionary authority .....	141	142	106
4011 Outlays from discretionary balances .....	30	26	25
4020 Outlays, gross (total) .....	171	168	131
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-21	-16	-16
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-22	-16	-16
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-5		
4052 Offsetting collections credited to expired accounts .....	10		
4060 Additional offsets against budget authority only (total) .....	5		
4070 Budget authority, net (discretionary) .....	149	149	107
4080 Outlays, net (discretionary) .....	149	152	115
4180 Budget authority, net (total) .....	149	149	107
4190 Outlays, net (total) .....	149	152	115

The Office of the Inspector General (OIG) was statutorily established in the Department of Justice on April 14, 1989. The OIG investigates alleged violations of criminal and civil laws, regulations, and ethical standards arising from the conduct of the Department's employees. The OIG provides leadership and assists management in promoting integrity, economy, efficiency, and effectiveness within the Department and in its financial, contractual, and grant relationships with others. By statute, the OIG also reports to the Attorney General, the Congress, and the public on a semiannual basis regarding its significant activities.

The Audit Division is responsible for independent audits and reviews of Department organizations, programs, functions, computer security and information technology systems, and financial statement audits. The Audit Division also conducts or reviews external audits of expenditures made under Department contracts, grants, and other agreements.

The Investigations Division investigates allegations of civil rights violations, bribery, fraud, abuse and violations of other laws, rules, and proced-

ures that govern Department employees, contractors, and grantees. This Division also develops these cases for criminal prosecution, civil action, or administrative action. In some instances, the OIG refers allegations to components within the Department and requests notification of their findings and of any disciplinary action taken.

The Evaluation and Inspections Division conducts program and management reviews that involve on-site inspection, statistical analysis, and other techniques to review Department programs and activities and makes recommendations for improvement.

The Oversight and Review Division investigates allegations of significant interest to the American public and the Congress, and of vital importance to the Department.

The Office of the General Counsel provides legal advice to OIG management and staff. It also drafts memoranda on issues of law; prepares administrative subpoenas; represents the OIG in personnel, contractual, ethical, and legal matters; and responds to Freedom of Information Act requests.

The Management and Planning Division provides advice to OIG senior leadership on administrative and fiscal policy, and assists OIG components in the areas of budget formulation and execution, security, personnel, training, travel, procurement, property management, telecommunications, records management, quality assurance, internal controls, and general support.

The Information Technology Division executes the OIG's IT strategic vision and goals by directing technology and business process integration, network administration, implementation of computer hardware and software, cybersecurity, applications development, programming services, policy formulation, and other mission-support activities.

## Object Classification (in millions of dollars)

Identification code 015-0328-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	70	73	52
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	5	5	2
11.9 Total personnel compensation .....	77	80	56
12.1 Civilian personnel benefits .....	35	36	22
21.0 Travel and transportation of persons .....	2	2	1
23.1 Rental payments to GSA .....	12	10	10
23.2 Rental payments to others .....		1	1
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	2	4	2
25.3 Other goods and services from Federal sources .....	8	6	5
25.4 Operation and maintenance of facilities .....	1	1	1
25.7 Operation and maintenance of equipment .....	4	2	2
31.0 Equipment .....	6	5	5
99.0 Direct obligations .....	149	149	107
99.0 Reimbursable obligations .....	16	16	16
99.9 Total new obligations, unexpired accounts .....	165	165	123

## Employment Summary

Identification code 015-0328-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	527	538	393
2001 Reimbursable civilian full-time equivalent employment .....	21	22	22

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 015-4526-0-4-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct - Debt Collection Management .....	218	232	232
0002 Direct - Retained Earnings .....	12	12	12
0003 Direct - Unobligated Balance Transfers .....	30	30	30
0004 Direct - Proceeds .....	1	1	1
0799 Total direct obligations .....	261	275	275



0801	Reimbursable program activity - WCF .....	1,965	1,966	2,007
0900	Total new obligations, unexpired accounts .....	2,226	2,241	2,282
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	481	421	445
1012	Unobligated balance transfers between expired and unexpired accounts .....	140	288	100
1021	Recoveries of prior year unpaid obligations .....	105	57	57
1033	Recoveries of prior year paid obligations .....	21	14	14
1070	Unobligated balance (total) .....	747	780	616
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	2,157	2,146	2,282
1701	Change in uncollected payments, Federal sources .....	-50	60	-60
1722	Unobligated balance of spending authority from offsetting collections permanently reduced .....	-207	-300	-100
1750	Spending auth from offsetting collections, disc (total) .....	1,900	1,906	2,122
1900	Budget authority (total) .....	1,900	1,906	2,122
1930	Total budgetary resources available .....	2,647	2,686	2,738
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	421	445	456

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	628	453	277
3010	New obligations, unexpired accounts .....	2,226	2,241	2,282
3020	Outlays (gross) .....	-2,296	-2,360	-2,122
3040	Recoveries of prior year unpaid obligations, unexpired .....	-105	-57	-57
3050	Unpaid obligations, end of year .....	453	277	380
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-576	-526	-586
3070	Change in uncollected pymts, Fed sources, unexpired .....	50	-60	60
3090	Uncollected pymts, Fed sources, end of year .....	-526	-586	-526
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	52	-73	-309
3200	Obligated balance, end of year .....	-73	-309	-146

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	1,900	1,906	2,122
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,908	1,906	2,122
4011	Outlays from discretionary balances .....	388	454	.....
4020	Outlays, gross (total) .....	2,296	2,360	2,122
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1,980	-1,966	-2,102
4033	Non-Federal sources .....	-198	-194	-194
4040	Offsets against gross budget authority and outlays (total) ....	-2,178	-2,160	-2,296
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	50	-60	60
4053	Recoveries of prior year paid obligations, unexpired accounts .....	21	14	14
4060	Additional offsets against budget authority only (total) .....	71	-46	74
4070	Budget authority, net (discretionary) .....	-207	-300	-100
4080	Outlays, net (discretionary) .....	118	200	-174
4180	Budget authority, net (total) .....	-207	-300	-100
4190	Outlays, net (total) .....	118	200	-174

The Working Capital Fund finances, on a reimbursable basis, those administrative services that can be performed more efficiently at the Department level.

#### Object Classification (in millions of dollars)

Identification code 015-4526-0-4-751		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	91	85	85
11.3	Other than full-time permanent .....	8	12	12
11.5	Other personnel compensation .....	1	1	1
11.9	Total personnel compensation .....	100	98	98
12.1	Civilian personnel benefits .....	29	39	39
21.0	Travel and transportation of persons .....	2	138	138
23.1	Rental payments to GSA .....	6	.....	.....
25.1	Advisory and assistance services .....	41	.....	.....
25.2	Other services from non-Federal sources .....	36	.....	.....

25.3	Other goods and services from Federal sources .....	39	.....	.....
25.4	Operation and maintenance of facilities .....	1	.....	.....
25.7	Operation and maintenance of equipment .....	1	.....	.....
25.8	Subsistence and support of persons .....	4	.....	.....
31.0	Equipment .....	1	.....	.....
44.0	Refunds .....	1	.....	.....
99.0	Direct obligations .....	261	275	275
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	74	78	89
11.3	Other than full-time permanent .....	1	.....	.....
11.5	Other personnel compensation .....	2	2	2
11.9	Total personnel compensation .....	77	80	91
12.1	Civilian personnel benefits .....	152	163	171
13.0	Benefits for former personnel .....	3	2	2
21.0	Travel and transportation of persons .....	1	3	3
22.0	Transportation of things .....	5	4	4
23.1	Rental payments to GSA .....	622	628	638
23.2	Rental payments to others .....	2	2	2
23.3	Communications, utilities, and miscellaneous charges .....	108	13	18
25.1	Advisory and assistance services .....	173	152	158
25.2	Other services from non-Federal sources .....	14	60	60
25.3	Other goods and services from Federal sources .....	175	315	320
25.4	Operation and maintenance of facilities .....	83	78	77
25.7	Operation and maintenance of equipment .....	379	263	262
26.0	Supplies and materials .....	3	1	1
31.0	Equipment .....	168	202	200
99.0	Reimbursable obligations .....	1,965	1,966	2,007
99.9	Total new obligations, unexpired accounts .....	2,226	2,241	2,282

#### Employment Summary

Identification code 015-4526-0-4-751		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	617	648	648
2001	Reimbursable civilian full-time equivalent employment .....	534	495	492

## UNITED STATES PAROLE COMMISSION

### Federal Funds

#### SALARIES AND EXPENSES

*For necessary expenses of the United States Parole Commission as authorized, \$12,500,000: Provided, That, notwithstanding any other provision of law, upon the expiration of a term of office of a Commissioner, the Commissioner may continue to act until a successor has been appointed.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 015-1061-0-1-751		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Determination of parole of prisoners and supervision of parolees .....	11	14	13
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	14	14	13
1930	Total budgetary resources available .....	14	14	13
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-3	.....	.....

#### Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	6	3	2
3010	New obligations, unexpired accounts .....	11	14	13
3020	Outlays (gross) .....	-11	-15	-13
3041	Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050	Unpaid obligations, end of year .....	3	2	2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	6	3	2
3200	Obligated balance, end of year .....	3	2	2

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 015–1061–0–1–751	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	14	14	13
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	12	11
4011 Outlays from discretionary balances .....	1	3	2
4020 Outlays, gross (total) .....	11	15	13
4180 Budget authority, net (total) .....	14	14	13
4190 Outlays, net (total) .....	11	15	13

The United States Parole Commission is responsible for 1) making parole release and revocation decisions for all parole-eligible Federal and District of Columbia Code offenders; 2) setting and enforcing the conditions of supervised release for District of Columbia Code offenders; 3) making release decisions for United States citizens convicted of a crime in another country who voluntarily return to the United States for service of sentence; and 4) exercising decision-making authority over State offenders who are on the State probation or parole, and are transferred to Federal authorities under the witness security program.

The Parole Commission has oversight responsibility for the supervision of District of Columbia parolees and supervised releases under the National Capital Revitalization and Self-Government Improvement Act (P.L. 105–33).

## Object Classification (in millions of dollars)

Identification code 015–1061–0–1–751	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	6	7	6
11.9 Total personnel compensation .....	6	7	6
12.1 Civilian personnel benefits .....	2	2	2
23.1 Rental payments to GSA .....	1	2	2
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	2	2
99.9 Total new obligations, unexpired accounts .....	11	14	13

## Employment Summary

Identification code 015–1061–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	44	41	34

## LEGAL ACTIVITIES AND U.S. MARSHALS

## Federal Funds

## SALARIES AND EXPENSES, GENERAL LEGAL ACTIVITIES

(INCLUDING TRANSFER OF FUNDS)

For expenses necessary for the legal activities of the Department of Justice, not otherwise provided for, including not to exceed \$20,000 for expenses of collecting evidence, to be expended under the direction of, and to be accounted for solely under the certificate of, the Attorney General; the administration of pardon and clemency petitions; and rent of private or Government-owned space in the District of Columbia, \$896,936,000, of which not to exceed \$50,000,000 for litigation support contracts and information technology projects, including cybersecurity and hardening of critical networks, shall remain available until expended: Provided, That of the total amount appropriated, not to exceed \$8,900 shall be available to the Criminal Division for official reception and representation expenses: Provided further, That notwithstanding section 205 of this Act, upon a determination by the Attorney General that emergent circumstances require additional funding for litigation activities of the Civil Division, the Attorney General may transfer such amounts to "Salaries and Expenses, General Legal Activities" from available appropriations for the current fiscal year for the Department of Justice, as may be necessary to respond to such circumstances: Provided further, That any transfer pursuant to the preceding proviso shall be treated as a reprogramming under section 504 of this Act and shall not be

available for obligation or expenditure except in compliance with the procedures set forth in that section: Provided further, That of the amount appropriated, such sums as may be necessary shall be available to the Civil Rights Division for salaries and expenses associated with the election monitoring program under section 8 of the Voting Rights Act of 1965 (52 U.S.C. 10305) and to reimburse the Office of Personnel Management for such salaries and expenses: Provided further, That of the amounts provided under this heading for the election monitoring program, \$3,390,000 shall remain available until expended: Provided further, That any funds provided under this heading in prior year appropriations Acts that remain available to the Civil Rights Division for salaries and expenses associated with the election monitoring program under section 8 of the Voting Rights Act of 1965 (52 U.S.C. 10305) may also be used to carry out any authorized purposes of the Civil Rights Division: Provided further, That amounts repurposed by the preceding proviso may not be used to increase the number of permanent positions.

In addition, for reimbursement of expenses of the Department of Justice associated with processing cases under the National Childhood Vaccine Injury Act of 1986, \$22,700,000, to be appropriated from the Vaccine Injury Compensation Trust Fund and to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 015–0128–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Conduct of Supreme Court proceedings and review of appellate .....	15	15	15
0002 General tax matters .....	124	108	.....
0003 Criminal matters .....	276	285	269
0004 Claims, customs, and general civil matters .....	465	506	521
0005 Land, natural resources, and Indian matters .....	134	116	90
0006 Legal opinions .....	11	12	11
0007 Civil rights matters .....	209	195	120
0008 INTERPOL Washington .....	46	45	.....
0009 Office of Pardon Attorney .....	10	12	12
0010 Office for Access to Justice .....	10	9	.....
0799 Total direct obligations .....	1,300	1,303	1,038
0880 Salaries and Expenses, General Legal Activities (Offsetting Collections) .....	307	304	304
0889 Reimbursable program activities, subtotal .....	307	304	304
0900 Total new obligations, unexpired accounts .....	1,607	1,607	1,342
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	105	219	146
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	103	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	24	.....	.....
1021 Recoveries of prior year unpaid obligations .....	20	.....	.....
1033 Recoveries of prior year paid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	150	219	146
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,090	1,090	897
1121 Appropriations transferred from other acct [015–0404] .....	12	.....	.....
1160 Appropriation, discretionary (total) .....	1,102	1,090	897
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	348	303	303
1700 Collected .....	.....	98	98
1701 Change in uncollected payments, Federal sources .....	192	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	540	401	401
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	17	43	43
1801 Change in uncollected payments, Federal sources .....	23	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	40	43	43
1900 Budget authority (total) .....	1,682	1,534	1,341
1930 Total budgetary resources available .....	1,832	1,753	1,487
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-6	.....	.....
1941 Unexpired unobligated balance, end of year .....	219	146	145

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	500	424	335
3010 New obligations, unexpired accounts .....	1,607	1,607	1,342
3011 Obligations ("upward adjustments"), expired accounts .....	24	.....	.....
3020 Outlays (gross) .....	-1,622	-1,696	-1,398

3040	Recoveries of prior year unpaid obligations, unexpired .....	-20	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-65	.....	.....
3050	Unpaid obligations, end of year .....	424	335	279
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-356	-488	-488
3070	Change in uncollected pymts, Fed sources, unexpired .....	-215	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	83	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-488	-488	-488
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	144	-64	-153
3200	Obligated balance, end of year .....	-64	-153	-209
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	1,642	1,491	1,298
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	1,248	1,297	1,129
4011	Outlays from discretionary balances .....	334	357	226
4020	Outlays, gross (total) .....	1,582	1,654	1,355
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-410	-401	-401
4033	Non-Federal sources .....	-6	.....	.....
4040	Offsets against gross budget authority and outlays (total) ....	-416	-401	-401
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-192	.....	.....
4052	Offsetting collections credited to expired accounts .....	67	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4060	Additional offsets against budget authority only (total) .....	-124	.....	.....
4070	Budget authority, net (discretionary) .....	1,102	1,090	897
4080	Outlays, net (discretionary) .....	1,166	1,253	954
	Mandatory:			
4090	Budget authority, gross .....	40	43	43
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	29	37	37
4101	Outlays from mandatory balances .....	11	5	6
4110	Outlays, gross (total) .....	40	42	43
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources .....	-17	-43	-43
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired .....	-23	.....	.....
4170	Outlays, net (mandatory) .....	23	-1	.....
4180	Budget authority, net (total) .....	1,102	1,090	897
4190	Outlays, net (total) .....	1,189	1,252	954

The following Department legal activities are financed from this appropriation:

**Supreme Court Proceedings and Appellate Matters.**—The Office of the Solicitor General conducts substantially all litigation on behalf of the United States and its agencies in the Supreme Court of the United States, approves decisions to appeal and seek further review in cases involving the United States in the lower Federal courts, and supervises the handling of litigation in the Federal appellate courts.

**Criminal Matters.**—The Criminal Division develops, enforces, and supervises the application of all Federal criminal laws, except those specifically assigned to other divisions. The mission of the Criminal Division is to identify and respond to critical and emerging national and international criminal threats, and to lead the enforcement, regulatory, and intelligence communities in a coordinated nationwide response to reduce those threats.

**Claims, Customs, and General Civil Matters.**—The Civil Division represents the Federal Government in civil litigation to defend Federal statutes, regulations, and policies, and to avoid payment of unjustified monetary claims. It also investigates and pursues perpetrators of financial, economic, health care, and other forms of fraud to recover billions of dollars owed to the Federal Government. Examples of non-monetary litigation include the defense of thousands of challenges to immigration enforcement decisions and to Federal activities involving counterterrorism, as well as enforcement of consumer protection laws.

**Environment and Natural Resource Matters.**—The Environment and Natural Resources Division enforces the Nation's civil and criminal environmental laws and defends environmental challenges to Government action.

Additionally, the Division represents the United States in virtually all matters concerning the use and development of the Nation's natural resources and public lands, wildlife protection, Indian rights and claims, worker safety, animal welfare, and the acquisition of Federal property.

**Legal Opinions.**—The Office of Legal Counsel provides written opinions and oral advice in response to requests from the Counsel to the President, the various agencies of the executive branch, and offices within the Department, including the offices of the Attorney General and Deputy Attorney General.

**Civil Rights Matters.**—This program enforces the Nation's Federal civil rights laws. Through the enforcement of a wide range of anti-discrimination laws, the Division gives meaning to our Nation's promise of equal opportunity. The Division works to uphold and defend the civil and constitutional rights of all individuals, particularly some of the most vulnerable members of our society. The Division enforces Federal statutes that prohibit discrimination and provide a remedy for constitutional violations.

**Office of The Pardon Attorney.**—The Office of the Pardon Attorney (OPA) receives and evaluates clemency petitions for federal crimes and prepares letters of advice for the President for each application with approval from the Deputy Attorney General. In addition, OPA responds to inquiries concerning executive clemency petitions and the clemency process from applicants, their legal representatives, members of the public, and Members of Congress; prepares all necessary documents to effect the President's decision to grant or deny clemency; and provides advisory services to White House Counsel concerning executive clemency procedures.

**Reimbursable Programs.**—This reflects reimbursable funding for the following:

**Civil Division.**—For litigating cases under the National Childhood Vaccine Injury Act, and for litigating a number of extraordinarily large cases on behalf of the United States;

**Criminal Division.**—For activities related to healthcare fraud and drug prosecutions, international training programs, and asset forfeiture related activities;

**Environment and Natural Resources Division.**—From numerous client agencies for personnel, automated litigation support, and litigation consultant services for a variety of environmental, natural resource, land acquisition, and Native American cases, including from the Environmental Protection Agency for Superfund enforcement litigation; and

**Civil Rights Division.**—For activities related to the Division's Complaint Adjudication Office and Health Care Fraud activities.

#### Object Classification (in millions of dollars)

Identification code 015–0128–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	543	540	405
11.3 Other than full-time permanent .....	91	86	76
11.5 Other personnel compensation .....	12	12	12
11.8 Special personal services payments .....	6	6	6
11.9 Total personnel compensation .....	652	644	499
12.1 Civilian personnel benefits .....	217	215	168
21.0 Travel and transportation of persons .....	19	19	19
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	100	106	110
23.2 Rental payments to others .....	5	5	5
23.3 Communications, utilities, and miscellaneous charges .....	14	14	14
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	135	137	117
25.2 Other services from non-Federal sources .....	16	17	16
25.3 Other goods and services from Federal sources .....	63	65	40
25.4 Operation and maintenance of facilities .....	12	12	12
25.7 Operation and maintenance of equipment .....	28	28	20
26.0 Supplies and materials .....	3	3	3
31.0 Equipment .....	13	13	13
41.0 Grants, subsidies, and contributions .....	21	23	.....
99.0 Direct obligations .....	1,300	1,303	1,038
99.0 Reimbursable obligations .....	307	304	304
99.9 Total new obligations, unexpired accounts .....	1,607	1,607	1,342

## SALARIES AND EXPENSES, GENERAL LEGAL ACTIVITIES—Continued

## Employment Summary

Identification code 015–0128–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,667	3,456	2,663
2001 Reimbursable civilian full-time equivalent employment .....	562	616	603

## SALARIES AND EXPENSES, ANTITRUST DIVISION

For expenses necessary for the enforcement of antitrust and kindred laws, \$233,000,000, to remain available until expended, of which not to exceed \$5,000 shall be available for official reception and representation expenses: Provided, That notwithstanding any other provision of law, fees collected for premerger notification filings under the Hart-Scott-Rodino Antitrust Improvements Act of 1976 (15 U.S.C. 18a), regardless of the year of collection, shall be retained and used for necessary expenses in this appropriation, and shall remain available until expended: Provided further, That fees collected in previous fiscal years that are not otherwise appropriated are hereby appropriated, to remain available until expended: Provided further, That the sum herein appropriated from the general fund shall be reduced as such offsetting collections are received during fiscal year 2026, so as to result in a final fiscal year 2026 appropriation from the general fund estimated at \$0.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 015–0319–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Antitrust .....	266	267	351
0002 TMF .....	6	37	.....
0799 Total direct obligations .....	272	304	351
0801 Salaries and Expenses, Antitrust Division (Reimbursable) .....	6	2	2
0900 Total new obligations, unexpired accounts .....	278	306	353
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	56	47	1
1011 Unobligated balance transfer from other acct [047–0616] ....	26	15	.....
1021 Recoveries of prior year unpaid obligations .....	3	10	10
1033 Recoveries of prior year paid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	86	72	11
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections- HSR .....	245	271	301
1700 Offsetting Collections- Reimb .....	6	2	2
1702 Offsetting collections (previously unavailable) .....	.....	.....	50
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations) .....	-12	-38	.....
1750 Spending auth from offsetting collections, disc (total) .....	239	235	353
1900 Budget authority (total) .....	239	235	353
1930 Total budgetary resources available .....	325	307	364
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	47	1	11
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	66	91	129
3010 New obligations, unexpired accounts .....	278	306	353
3020 Outlays (gross) .....	-250	-258	-359
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-10	-10
3050 Unpaid obligations, end of year .....	91	129	113
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	65	90	128
3200 Obligated balance, end of year .....	90	128	112
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	239	235	353
Outlays, gross:			
4010 Outlays from new discretionary authority .....	217	183	275

4011 Outlays from discretionary balances .....	33	75	84
4020 Outlays, gross (total) .....	250	258	359
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-6	-2	-2
4033 Non-Federal sources .....	-246	-271	-301
4040 Offsets against gross budget authority and outlays (total) ....	-252	-273	-303
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	-12	-38	50
4080 Outlays, net (discretionary) .....	-2	-15	56
4180 Budget authority, net (total) .....	-12	-38	50
4190 Outlays, net (total) .....	-2	-15	56

## Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections .....	12	50	.....
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	12	50	.....

The Antitrust Division administers and enforces antitrust and related statutes. This program primarily involves the investigation of suspected violations of the antitrust laws, the conduct of civil and criminal proceedings in the Federal courts, and the maintenance of competitive conditions.

The Department's Antitrust Division and the Federal Trade Commission (FTC) are responsible for reviewing corporate mergers to ensure they do not promote anticompetitive practices. Revenue collected from pre-merger filing fees, known as Hart-Scott-Rodino fees, are collected by the FTC and split evenly between the two agencies. In 2026, the Antitrust Division will continue to collect filing fees for pre-merger notifications and will retain these fees for expenditure in support of its programs.

## Object Classification (in millions of dollars)

Identification code 015–0319–0–1–752	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	91	95	94
11.3 Other than full-time permanent .....	22	24	22
11.5 Other personnel compensation .....	6	4	3
11.8 Special personal services payments .....	1	2	1
11.9 Total personnel compensation .....	120	125	120
12.1 Civilian personnel benefits .....	40	42	38
21.0 Travel and transportation of persons .....	3	2	2
23.1 Rental payments to GSA .....	24	24	24
23.3 Communications, utilities, and miscellaneous charges .....	1	2	2
24.0 Printing and reproduction .....	.....	1	1
25.1 Advisory and assistance services .....	27	20	18
25.2 Other services from non-Federal sources .....	2	33	117
25.3 Other goods and services from Federal sources .....	11	5	5
25.4 Operation and maintenance of facilities .....	4	4	4
25.7 Operation and maintenance of equipment .....	10	16	10
26.0 Supplies and materials .....	2	1	1
31.0 Equipment .....	11	9	8
32.0 Land and structures .....	17	20	1
99.0 Direct obligations .....	272	304	351
99.0 Reimbursable obligations .....	6	2	2
99.9 Total new obligations, unexpired accounts .....	278	306	353

## Employment Summary

Identification code 015–0319–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	819	802	733
1001 Direct civilian full-time equivalent employment .....	1	8	3

## SALARIES AND EXPENSES, UNITED STATES ATTORNEYS

For necessary expenses of the Offices of the United States Attorneys, including inter-governmental and cooperative agreements, \$2,780,410,000: Provided, That of the total amount appropriated, not to exceed \$19,600 shall be available for official reception and representation expenses: Provided further, That not to exceed \$40,000,000 shall remain available until expended: Provided further, That each

*United States Attorney shall establish or participate in a task force on human trafficking.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 015–0322–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Criminal .....	2,118	2,040	2,209
0003 Civil .....	563	543	542
0004 Legal Education .....	32	28	29
0799 Total direct obligations .....	2,713	2,611	2,780
0801 Salaries and Expenses, United States Attorneys (Reimbursable) .....	74	71	71
0900 Total new obligations, unexpired accounts .....	2,787	2,682	2,851
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	98	112	84
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	88		
1012 Unobligated balance transfers between expired and unexpired accounts .....	40		
1021 Recoveries of prior year unpaid obligations .....	4		
1070 Unobligated balance (total) .....	142	112	84
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,611	2,611	2,780
1121 Appropriations transferred from other acct [011–1070] ....	1		
1160 Appropriation, discretionary (total) .....	2,612	2,611	2,780
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	152		
1701 Change in uncollected payments, Federal sources .....	-40		
1750 Spending auth from offsetting collections, disc (total) .....	112		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	10	43	43
1801 Change in uncollected payments, Federal sources .....	27		
1850 Spending auth from offsetting collections, mand (total) .....	37	43	43
1900 Budget authority (total) .....	2,761	2,654	2,823
1930 Total budgetary resources available .....	2,903	2,766	2,907
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-4		
1941 Unexpired unobligated balance, end of year .....	112	84	56
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	646	519	367
3010 New obligations, unexpired accounts .....	2,787	2,682	2,851
3011 Obligations ("upward adjustments"), expired accounts .....	7		
3020 Outlays (gross) .....	-2,870	-2,834	-2,725
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3041 Recoveries of prior year unpaid obligations, expired .....	-47		
3050 Unpaid obligations, end of year .....	519	367	493
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-161	-111	-111
3070 Change in uncollected pymts, Fed sources, unexpired .....	13		
3071 Change in uncollected pymts, Fed sources, expired .....	37		
3090 Uncollected pymts, Fed sources, end of year .....	-111	-111	-111
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	485	408	256
3200 Obligated balance, end of year .....	408	256	382

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,724	2,611	2,780
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,389	2,272	2,419
4011 Outlays from discretionary balances .....	446	500	261
4020 Outlays, gross (total) .....	2,835	2,772	2,680
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-188		
4033 Non-Federal sources .....	-3		
4040 Offsets against gross budget authority and outlays (total) ....	-191		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	40		
4052 Offsetting collections credited to expired accounts .....	39		

4060 Additional offsets against budget authority only (total) .....	79		
4070 Budget authority, net (discretionary) .....	2,612	2,611	2,780
4080 Outlays, net (discretionary) .....	2,644	2,772	2,680
Mandatory:			
4090 Budget authority, gross .....	37	43	43
Outlays, gross:			
4100 Outlays from new mandatory authority .....	33	43	43
4101 Outlays from mandatory balances .....	2	19	2
4110 Outlays, gross (total) .....	35	62	45
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-10	-43	-43
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-27		
4170 Outlays, net (mandatory) .....	25	19	2
4180 Budget authority, net (total) .....	2,612	2,611	2,780
4190 Outlays, net (total) .....	2,669	2,791	2,682

There are 94 United States Attorneys' Offices located throughout the United States, Puerto Rico, the Virgin Islands, Guam, and the Northern Mariana Islands. The 93 U.S. Attorneys (Guam and the Northern Mariana Islands are under the direction of a single U.S. Attorney) prosecute criminal offenses against the United States, represent the Government in civil actions in which the United States is concerned, and initiate proceedings for the collection of fines, penalties, and forfeitures owed to the United States.

**Object Classification** (in millions of dollars)

Identification code 015–0322–0–1–752	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1,228	1,244	1,334
11.3 Other than full-time permanent .....	144	121	126
11.5 Other personnel compensation .....	14	14	14
11.8 Special personal services payments .....	5	3	3
11.9 Total personnel compensation .....	1,391	1,382	1,477
12.1 Civilian personnel benefits .....	516	513	555
21.0 Travel and transportation of persons .....	20	12	12
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	283	285	300
23.2 Rental payments to others .....	9	10	30
23.3 Communications, utilities, and miscellaneous charges .....	34	34	34
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	151	131	132
25.2 Other services from non-Federal sources .....	46	45	36
25.3 Purchases from Govt Accts .....	58	52	53
25.4 Operation and maintenance of facilities .....	69	54	57
25.7 Operation and maintenance of equipment .....	35	36	36
26.0 Supplies and materials .....	8	8	8
31.0 Equipment .....	79	46	47
42.0 Insurance claims and indemnities .....	12	1	1
99.0 Direct obligations .....	2,713	2,611	2,780
99.0 Reimbursable obligations .....	74	71	71
99.9 Total new obligations, unexpired accounts .....	2,787	2,682	2,851

**Employment Summary**

Identification code 015–0322–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	10,480	10,480	10,976
2001 Reimbursable civilian full-time equivalent employment .....	446		

**SALARIES AND EXPENSES, FOREIGN CLAIMS SETTLEMENT COMMISSION**

*For expenses necessary to carry out the activities of the Foreign Claims Settlement Commission, including services as authorized by section 3109 of title 5, United States Code, \$2,504,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

SALARIES AND EXPENSES, FOREIGN CLAIMS SETTLEMENT COMMISSION—Continued  
**Program and Financing** (in millions of dollars)

Identification code 015–0100–0–1–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Foreign Claims .....	2	3	3
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	3	3
3020 Outlays (gross) .....	-2	-3	-3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	3	3
4180 Budget authority, net (total) .....	3	3	3
4190 Outlays, net (total) .....	2	3	3

The Foreign Claims Settlement Commission adjudicates the claims of United States nationals (individuals and corporations) for losses and injuries caused by foreign governments, pursuant to the International Claims Settlement Act of 1949 and other statutes. In 2026, the Commission will continue to administer the Albania Claims Program in accordance with the 1995 United States-Albanian Claims Settlement Agreement. In addition, the Commission will continue to work as special master in response to referrals from the courts in matters involving trafficking of property in Cuba pursuant to the Cuban Liberty and Democratic Solidarity (LIBERTAD) Act of 1996.

**Object Classification** (in millions of dollars)

Identification code 015–0100–0–1–153	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
25.3 Other goods and services from Federal sources .....	2	2	2
99.0 Direct obligations .....	3	3	3
99.5 Adjustment for rounding .....	-1		
99.9 Total new obligations, unexpired accounts .....	2	3	3

**Employment Summary**

Identification code 015–0100–0–1–153	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	6	8	8

## UNITED STATES MARSHALS SERVICE

## SALARIES AND EXPENSES

For necessary expenses of the United States Marshals Service, \$1,722,578,000, of which not to exceed \$20,000 shall be available for official reception and representation expenses, not to exceed \$8,900 shall be available for INTERPOL Washington official reception and representation expenses, and not to exceed \$25,000,000 shall remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## SALARIES AND EXPENSES

For an additional amount for "Salaries and Expenses", \$12,000,000, to remain available until September 30, 2027, for necessary expenses related to the protection of the residences of the Supreme Court Justices: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to

section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.] (*Disaster Relief Supplemental Appropriations Act, 2025.*)

**Program and Financing** (in millions of dollars)

Identification code 015–0324–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Judicial and Courthouse Security .....	593	581	575
0003 Fugitive Apprehension .....	698	697	718
0004 Prisoner Security and Transportation .....	257	239	242
0005 Protection of Witnesses .....	77	85	85
0006 Tactical Operations .....	92	102	103
0007 Detention Operations .....	27		
0799 Total direct obligations .....	1,744	1,704	1,723
0801 Salaries and Expenses, United States Marshals Service (Reimbursable) .....	21	53	53
0900 Total new obligations, unexpired accounts .....	1,765	1,757	1,776

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	22	62
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	5		
1012 Unobligated balance transfers between expired and unexpired accounts .....	24	25	
1021 Recoveries of prior year unpaid obligations .....	11	11	
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	48	58	62
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,692	1,704	1,723
1120 Appropriations transferred to other acct [015–1020] .....	-3		
1121 Appropriations transferred from other acct [011–1070] .....	1		
1121 Appropriations transferred from other acct [015–1020] .....	33		
1160 Appropriation, discretionary (total) .....	1,723	1,704	1,723
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512] .....	8	8	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	27	42	42
1701 Change in uncollected payments, Federal sources .....	-3	7	7
1750 Spending auth from offsetting collections, disc (total) .....	24	49	49
1900 Budget authority (total) .....	1,755	1,761	1,772
1930 Total budgetary resources available .....	1,803	1,819	1,834
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-16		
1941 Unexpired unobligated balance, end of year .....	22	62	58

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	406	315	144
3010 New obligations, unexpired accounts .....	1,765	1,757	1,776
3011 Obligations ("upward adjustments"), expired accounts .....	24		
3020 Outlays (gross) .....	-1,842	-1,917	-1,770
3040 Recoveries of prior year unpaid obligations, unexpired .....	-11	-11	
3041 Recoveries of prior year unpaid obligations, expired .....	-27		
3050 Unpaid obligations, end of year .....	315	144	150
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-15	-9	-16
3070 Change in uncollected pymts, Fed sources, unexpired .....	3	-7	-7
3071 Change in uncollected pymts, Fed sources, expired .....	3		
3090 Uncollected pymts, Fed sources, end of year .....	-9	-16	-23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	391	306	128
3200 Obligated balance, end of year .....	306	128	127

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,747	1,753	1,772
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,541	1,578	1,595
4011 Outlays from discretionary balances .....	293	331	175
4020 Outlays, gross (total) .....	1,834	1,909	1,770
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-28	-42	-42
4033 Non-Federal sources .....	-5	-7	-7
4034 Offsetting governmental collections .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-34	-49	-49
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	3	-7	-7

4052	Offsetting collections credited to expired accounts .....	6	7	7
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060	Additional offsets against budget authority only (total) .....	10		
4070	Budget authority, net (discretionary) .....	1,723	1,704	1,723
4080	Outlays, net (discretionary) .....	1,800	1,860	1,721
	Mandatory:			
4090	Budget authority, gross .....	8	8	
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	6	8	
4101	Outlays from mandatory balances .....	2		
4110	Outlays, gross (total) .....	8	8	
4180	Budget authority, net (total) .....	1,731	1,712	1,723
4190	Outlays, net (total) .....	1,808	1,868	1,721

The Federal Government is represented by a United States Marshal in each of the 94 judicial districts. The primary mission of the United States Marshals Service (USMS) is to protect, defend, and enforce the American justice system by securing Federal court facilities and ensuring the safety of judges, court personnel, and the public; apprehending fugitives and non-compliant sex offenders; maintaining custody of Federal prisoners and providing for their security and transportation from arrest to incarceration; ensuring the safety of protected government witnesses and their families; executing Federal warrants and court orders; managing seized assets acquired through illegal means; and providing custody, management, and disposal of forfeited assets. The USMS is the principal support force in the Federal judicial system and an integral part of the Federal law enforcement community.

The USMS derives other Federal funds from the Administrative Office of the U.S. Courts for the Judicial Facility Security Program, the Assets Forfeiture Fund for seized assets management and disposal, the Fees and Expenses of Witnesses appropriation for security and relocation of protected witnesses, and the Department of Health and Human Services for protecting the Strategic National Stockpile. Non-Federal funds are derived from State and local governments for witness protection and the transportation of prisoners pursuant to State writs, as well as fees collected from service of civil process and sales associated with judicial orders.

For 2026, the USMS request prioritizes key functions including judicial security and violent crime reduction.

#### Object Classification (in millions of dollars)

Identification code 015-0324-0-1-752	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	578	597	609
11.3 Other than full-time permanent .....	18	17	17
11.5 Other personnel compensation .....	125	124	123
11.8 Special personal services payments .....	12	1	1
11.9 Total personnel compensation .....	733	739	750
12.1 Civilian personnel benefits .....	376	396	405
21.0 Travel and transportation of persons .....	36	27	24
22.0 Transportation of things .....	2	2	2
23.1 Rental payments to GSA .....	209	213	216
23.2 Rental payments to others .....	14	13	16
23.3 Communications, utilities, and miscellaneous charges .....	27	25	23
25.1 Advisory and assistance services .....	82	62	60
25.2 Other services from non-Federal sources .....	3	3	3
25.3 Other goods and services from Federal sources .....	74	61	57
25.4 Operation and maintenance of facilities .....	28	38	34
25.7 Operation and maintenance of equipment .....	76	64	55
26.0 Supplies and materials .....	27	28	25
31.0 Equipment .....	50	28	28
32.0 Land and structures .....	7	5	5
41.0 Grants, subsidies, and contributions .....			20
99.0 Direct obligations .....	1,744	1,704	1,723
99.0 Reimbursable obligations .....	21	53	53
99.9 Total new obligations, unexpired accounts .....	1,765	1,757	1,776

#### Employment Summary

Identification code 015-0324-0-1-752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5,176	5,107	5,118
2001 Reimbursable civilian full-time equivalent employment .....	131	143	143

#### CONSTRUCTION

*For construction in space that is controlled, occupied, or utilized by the United States Marshals Service for prisoner holding and related support, \$8,000,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 015-0133-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Construction .....	14	15	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	5	7
1021 Recoveries of prior year unpaid obligations .....	2	2	
1070 Unobligated balance (total) .....	4	7	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	15	15	8
1930 Total budgetary resources available .....	19	22	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	7	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	57	58	22
3010 New obligations, unexpired accounts .....	14	15	8
3020 Outlays (gross) .....	-11	-49	-15
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-2	
3050 Unpaid obligations, end of year .....	58	22	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	57	58	22
3200 Obligated balance, end of year .....	58	22	15
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15	15	8
Outlays, gross:			
4010 Outlays from new discretionary authority .....		1	1
4011 Outlays from discretionary balances .....	11	48	14
4020 Outlays, gross (total) .....	11	49	15
4180 Budget authority, net (total) .....	15	15	8
4190 Outlays, net (total) .....	11	49	15

The Construction appropriation provides resources to modify spaces controlled, occupied, and/or utilized by the USMS for prisoner holding and related support.

#### Object Classification (in millions of dollars)

Identification code 015-0133-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.4 Operation and maintenance of facilities .....		1	
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	13	13	7
99.9 Total new obligations, unexpired accounts .....	14	15	8

#### FEDERAL PRISONER DETENTION

*For necessary expenses related to United States prisoners in the custody of the United States Marshals Service as authorized by section 4013 of title 18, United States Code, \$2,538,000,000, to remain available until expended: Provided, That not to exceed \$20,000,000 shall be considered "funds appropriated for State and*

## FEDERAL PRISONER DETENTION—Continued

*local law enforcement assistance" pursuant to section 4013(b) of title 18, United States Code: Provided further, That the United States Marshals Service shall be responsible for managing the Justice Prisoner Air Transportation System.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 015–1020–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Prisoner Detention .....	2,198	2,236	2,538
0100 Direct program activities, subtotal .....	2,198	2,236	2,538
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	32	25	40
1021 Recoveries of prior year unpaid obligations .....	15	15	
1070 Unobligated balance (total) .....	47	40	40
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,100	2,236	2,538
1120 Appropriations transferred to other acct [015–0324] .....	-33		
1121 Appropriations transferred from other acct [015–0406] .....	3		
1121 Appropriations transferred from other acct [015–0404] .....	94		
1121 Appropriations transferred from other acct [015–0405] .....	9		
1121 Appropriations transferred from other acct [015–0324] .....	3		
1160 Appropriation, discretionary (total) .....	2,176	2,236	2,538
1900 Budget authority (total) .....	2,176	2,236	2,538
1930 Total budgetary resources available .....	2,223	2,276	2,578
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	25	40	40
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	258	316	321
3010 New obligations, unexpired accounts .....	2,198	2,236	2,538
3020 Outlays (gross) .....	-2,125	-2,216	-2,493
3040 Recoveries of prior year unpaid obligations, unexpired .....	-15	-15	
3050 Unpaid obligations, end of year .....	316	321	366
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	258	316	321
3200 Obligated balance, end of year .....	316	321	366
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,176	2,236	2,538
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,856	1,900	2,157
4011 Outlays from discretionary balances .....	269	316	336
4020 Outlays, gross (total) .....	2,125	2,216	2,493
4180 Budget authority, net (total) .....	2,176	2,236	2,538
4190 Outlays, net (total) .....	2,125	2,216	2,493

The Federal Prisoner Detention (FPD) appropriation is responsible for the variable costs associated with the care of Federal detainees in the custody of the USMS. The USMS must ensure the safe, secure, and humane confinement of persons in its custody while allowing unimpeded prisoner transportation operations. The FPD appropriation provides for housing, subsistence, transportation, medical care, and medical guard service of Federal detainees in State, local, and private facilities.

The Federal Government utilizes various methods to house detainees. The USMS acquires detention bed space for Federal detainees through several means, using the most appropriate method to maximize efficiency and effectiveness for the Government:

— Intergovernmental Agreements (IGAs) with State and local jurisdictions, whose excess prison and jail bed capacity is utilized via a negotiated daily rate paid to those jurisdictions;

— Federally-owned and managed detention facilities, where the Government has paid for construction and operation of the facility, funded through the Federal Bureau of Prisons (BOP) appropriation; and

— Private performance-based contract facilities, where an individual daily rate or contract minimum rate is paid.

Over 70 percent of the USMS detainee population that is placed in government facilities will be housed under IGAs.

For 2026, the USMS requests base adjustments to account for changes to the detention population and variable housing, medical care, medical guard, and transportation costs projected to occur during the fiscal year.

## Object Classification (in millions of dollars)

Identification code 015–1020–0–1–752	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....		4	4
11.5 Other personnel compensation .....	1	1	1
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	2	6	6
12.1 Civilian personnel benefits .....		2	2
21.0 Travel and transportation of persons .....	4	5	12
23.1 Rental payments to GSA .....		1	1
23.3 Communications, utilities, and miscellaneous charges .....		3	2
25.1 Advisory and assistance services .....		7	7
25.2 Other services from non-Federal sources .....	4		
25.3 Other goods and services from Federal sources .....	137	115	131
25.4 Operation and maintenance of facilities .....	30	2	2
25.6 Medical care .....	126	165	189
25.7 Operation and maintenance of equipment .....		2	2
25.8 Subsistence and support of persons .....	1,894	1,920	2,176
26.0 Supplies and materials .....		1	1
31.0 Equipment .....	1	7	7
99.9 Total new obligations, unexpired accounts .....	2,198	2,236	2,538

## Employment Summary

Identification code 015–1020–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		42	42

## FEES AND EXPENSES OF WITNESSES

*For fees and expenses of witnesses, for expenses of contracts for the procurement and supervision of expert witnesses, for private counsel expenses, including advances, and for expenses of foreign counsel, \$320,000,000, to remain available until expended, of which not to exceed \$16,000,000 is for construction of buildings for protected witness safesites; not to exceed \$3,000,000 is for the purchase and maintenance of armored and other vehicles for witness security caravans; and not to exceed \$35,000,000 is for the purchase, installation, maintenance, and upgrade of secure telecommunications equipment and a secure automated information network to store and retrieve the identities and locations of protected witnesses: Provided, That amounts made available under this heading may not be transferred pursuant to section 205 of this Act.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 015–0311–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Fees and expenses of witnesses .....	296	305	305
0002 Protection of witnesses .....	51	70	70
0003 Private counsel .....	3	6	6
0004 Foreign counsel .....	15	15	15
0005 Alternative Dispute Resolution .....	4	3	3
0900 Total new obligations, unexpired accounts .....	369	399	399
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	163	146	112
1021 Recoveries of prior year unpaid obligations .....	96	110	93
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	260	256	205
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	270	270	320



1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-15	-15	-18
1260	Appropriations, mandatory (total) .....	255	255	302
1930	Total budgetary resources available .....	515	511	507
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	146	112	108
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	490	456	450
3010	New obligations, unexpired accounts .....	369	399	399
3020	Outlays (gross) .....	-307	-295	-327
3040	Recoveries of prior year unpaid obligations, unexpired .....	-96	-110	-93
3050	Unpaid obligations, end of year .....	456	450	429
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	490	456	450
3200	Obligated balance, end of year .....	456	450	429
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	255	255	302
Outlays, gross:				
4100	Outlays from new mandatory authority .....	160	174	206
4101	Outlays from mandatory balances .....	147	121	121
4110	Outlays, gross (total) .....	307	295	327
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-1		
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	1		
4160	Budget authority, net (mandatory) .....	255	255	302
4170	Outlays, net (mandatory) .....	306	295	327
4180	Budget authority, net (total) .....	255	255	302
4190	Outlays, net (total) .....	306	295	327

This appropriation is used to pay fees and expenses of witnesses who appear on behalf of the Government in litigation in which the United States is a party. The United States Attorneys, the United States Marshals Service, and the Department's litigating divisions are served by this appropriation.

**Fees and Expenses of Witnesses.**—Pays the fees and expenses associated with the presentation of testimony on behalf of the United States for fact witnesses who testify as to events or facts about which they have personal knowledge, and for expert witnesses who provide technical or scientific testimony. This program also pays the fees of physicians and psychiatrists who examine accused persons upon order of the court to determine their mental competency.

**Protection of Witnesses.**—Pays subsistence and other costs to ensure the safety of Government witnesses whose testimony on behalf of the United States places them or their families in jeopardy.

**Victim Compensation Fund.**—Pays restitution to any victim of a crime committed by a protected witness who causes or threatens death or serious bodily injury.

**Private Counsel.**—Pays private counsel retained to represent Government employees who are sued, charged, or subpoenaed for actions taken while performing their official duties (private counsel counsel expenditures may be authorized for congressional testimony as well as for litigation in instances where Government counsel is precluded from representing the employee or private counsel is otherwise appropriate).

**Foreign Counsel.**—Allows the Civil Division, which is authorized to oversee litigation in foreign courts, to pay legal expenses of foreign counsel, retained and supervised by the Department of Justice, who represent the United States in cases filed in foreign courts.

**Alternative Dispute Resolution.**—Pays the costs of providing Alternative Dispute Resolution (ADR) services in instances wherein the Department has taken the initiative to use such services and wherein the courts have directed the parties to attempt a settlement using mediation or some other ADR process.

## Object Classification (in millions of dollars)

Identification code 015-0311-0-1-752	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.8 Personnel compensation: Fees and expenses of witnesses .....	245	264	264
21.0 Per diem in lieu of subsistence .....	9	9	9
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	63	74	74
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	5	5	5
25.8 Subsistence and support of persons .....	40	40	40
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	4	4	4
99.9 Total new obligations, unexpired accounts .....	369	399	399

## SALARIES AND EXPENSES, COMMUNITY RELATIONS SERVICE

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 015-0500-0-1-752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Community Relations Service .....	22	24	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	24	24	
1930 Total budgetary resources available .....	24	24	
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13	12	5
3010 New obligations, unexpired accounts .....	22	24	
3020 Outlays (gross) .....	-22	-31	-3
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	12	5	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13	12	5
3200 Obligated balance, end of year .....	12	5	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	24	24	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	15	20	
4011 Outlays from discretionary balances .....	7	11	3
4020 Outlays, gross (total) .....	22	31	3
4180 Budget authority, net (total) .....	24	24	
4190 Outlays, net (total) .....	22	31	3

The Justice Department's reorganization will eliminate the Community Relations Service (CRS) and its functions in FY 2025, so no funding is requested in FY 2026 for CRS.

## Object Classification (in millions of dollars)

Identification code 015-0500-0-1-752	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	7	10	
11.3 Other than full-time permanent .....	1		
11.9 Total personnel compensation .....	8	10	
12.1 Civilian personnel benefits .....	3	3	
21.0 Travel and transportation of persons .....	1	1	
23.1 Rental payments to GSA .....	2	2	
23.3 Communications, utilities, and miscellaneous charges .....	1	1	
25.1 Advisory and assistance services .....	3	2	
25.2 Other services from non-Federal sources .....	1	1	
25.3 Other goods and services from Federal sources .....	1	3	
31.0 Equipment .....	2	1	

## SALARIES AND EXPENSES, COMMUNITY RELATIONS SERVICE—Continued

## Object Classification—Continued

Identification code 015–0500–0–1–752	2024 actual	2025 est.	2026 est.
99.9 Total new obligations, unexpired accounts .....	22	24	.....

## Employment Summary

Identification code 015–0500–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	54	56	.....

## INDEPENDENT COUNSEL

## Program and Financing (in millions of dollars)

Identification code 015–0327–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Investigations and prosecutions as authorized by Congress .....	22	6	1
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	24	6	1
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	.....	.....
1260 Appropriations, mandatory (total) .....	22	6	1
1930 Total budgetary resources available .....	22	6	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	6	1
3010 New obligations, unexpired accounts .....	22	6	1
3020 Outlays (gross) .....	-24	-11	-2
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	6	1	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	6	1
3200 Obligated balance, end of year .....	6	1	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	22	6	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....	16	5	1
4101 Outlays from mandatory balances .....	8	6	1
4110 Outlays, gross (total) .....	24	11	2
4180 Budget authority, net (total) .....	22	6	1
4190 Outlays, net (total) .....	24	11	2

A permanent appropriation is available to fund independent and special counsel activities and investigations (28 U.S.C. 591 note). This permanent appropriation is used to fund such investigations.

## Object Classification (in millions of dollars)

Identification code 015–0327–0–1–752	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	.....	1	.....
11.3 Other than full-time permanent .....	1	.....	.....
11.9 Total personnel compensation .....	1	1	.....
12.1 Civilian personnel benefits .....	1	.....	.....
21.0 Travel and transportation of persons .....	1	.....	.....
23.1 Rental payments to GSA .....	3	1	.....
25.1 Advisory and assistance services .....	1	.....	.....
25.3 Other goods and services from Federal sources .....	13	3	1
25.7 Operation and maintenance of equipment .....	2	1	.....
99.9 Total new obligations, unexpired accounts .....	22	6	1

## Employment Summary

Identification code 015–0327–0–1–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	8	7	.....

## VICTIMS COMPENSATION FUND

## Program and Financing (in millions of dollars)

Identification code 015–0139–0–1–754	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Victims Compensation .....	2,329	2,425	2,589
0002 Management and Administration .....	62	75	79
0900 Total new obligations, unexpired accounts .....	2,391	2,500	2,668
<b>Budgetary resources:</b>			
Unobligated balance:			
1033 Recoveries of prior year paid obligations .....	1	1	.....
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	2,394	2,504	2,673
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-4	-5	-4
1260 Appropriations, mandatory (total) .....	2,390	2,499	2,669
1900 Budget authority (total) .....	2,390	2,499	2,669
1930 Total budgetary resources available .....	2,391	2,500	2,669
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	.....	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	62	54	59
3010 New obligations, unexpired accounts .....	2,391	2,500	2,668
3020 Outlays (gross) .....	-2,399	-2,495	-2,662
3050 Unpaid obligations, end of year .....	54	59	65
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	62	54	59
3200 Obligated balance, end of year .....	54	59	65
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2,390	2,499	2,669
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2,338	2,438	2,575
4101 Outlays from mandatory balances .....	61	57	87
4110 Outlays, gross (total) .....	2,399	2,495	2,662
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1	-1	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1	1	.....
4160 Budget authority, net (mandatory) .....	2,390	2,499	2,669
4170 Outlays, net (mandatory) .....	2,398	2,494	2,662
4180 Budget authority, net (total) .....	2,390	2,499	2,669
4190 Outlays, net (total) .....	2,398	2,494	2,662

The September 11th Victim Compensation Fund (VCF) was created to provide compensation for any individual (or a personal representative of a deceased individual) who suffered physical harm or was killed as a result of the terrorist attacks on September 11, 2001, or the debris removal efforts that took place in the immediate aftermath of those attacks. The VCF was extended on July 29, 2019, with the passage of the Never Forget the Heroes: James Zadroga, Ray Pfeifer, and Luis Alvarez Permanent Authorization of the September 11th Victim Compensation Fund Act, Public Law 116–34. The Act extends the VCF's claim filing deadline to October 1, 2090, and appropriates such funds as may be necessary in each fiscal year through fiscal year 2092 to pay all eligible claims.

**Object Classification** (in millions of dollars)

Identification code 015–0139–0–1–754	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	5	7	7
12.1 Civilian personnel benefits .....	2	2	2
25.1 Advisory and assistance services .....	50	62	64
25.3 Other goods and services from Federal sources .....	2	2	2
31.0 Equipment .....	1	1	2
42.0 Insurance claims and indemnities .....	2,329	2,425	2,589
99.0 Direct obligations .....	2,389	2,499	2,666
99.5 Adjustment for rounding .....	2	1	2
99.9 Total new obligations, unexpired accounts .....	2,391	2,500	2,668

**Employment Summary**

Identification code 015–0139–0–1–754	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	36	38	40

## UNITED STATES VICTIMS OF STATE SPONSORED TERRORISM FUND

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 015–5608–0–2–754	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Fines, Penalties, and Forfeitures, United States Victims of State Sponsored Terrorism Fund .....	1,006	85	165
1140 Earnings on Investments, United States Victims of State Sponsored Terrorism Fund .....	200	165	85
1199 Total current law receipts .....	1,206	250	250
1999 Total receipts .....	1,206	250	250
2000 Total: Balances and receipts .....	1,206	250	250
Appropriations:			
Current law:			
2101 United States Victims of State Sponsored Terrorism Fund .....	-1,206	-250	-250
2103 United States Victims of State Sponsored Terrorism Fund .....	-1	-1	-1
2132 United States Victims of State Sponsored Terrorism Fund .....	1	1	1
2199 Total current law appropriations .....	-1,206	-250	-250
2999 Total appropriations .....	-1,206	-250	-250
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 015–5608–0–2–754	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Victim Compensation .....		1,000	2,390
0002 Management and Administration .....	2	2	2
0004 Beirut and Khobar Towers .....		614	
0900 Total new obligations, unexpired accounts .....	2	1,616	2,392
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,316	4,521	3,155
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	3,317	4,521	3,155
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1,206	250	250
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	1,206	250	250
1930 Total budgetary resources available .....	4,523	4,771	3,405
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4,521	3,155	1,013
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	2	2

3010 New obligations, unexpired accounts .....	2	1,616	2,392
3020 Outlays (gross) .....	-5	-1,616	-2,392
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	2	2
3200 Obligated balance, end of year .....	2	2	2

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	1,206	250	250
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	4	4
4101 Outlays from mandatory balances .....	3	1,612	2,388
4110 Outlays, gross (total) .....	5	1,616	2,392
4180 Budget authority, net (total) .....	1,206	250	250
4190 Outlays, net (total) .....	5	1,616	2,392

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	3,291	3,475	1,859
5001 Total investments, EOY: Federal securities: Par value .....	3,475	1,859	688

The Consolidated Appropriations Act of 2016 established the United States Victims of State Sponsored Terrorism Fund (VSSTF) as an effort to improve the availability of compensation for certain U.S. victims of state sponsored terrorism. VSSTF is managed by the Criminal Division's Money Laundering and Asset Recovery Section.

**Object Classification** (in millions of dollars)

Identification code 015–5608–0–2–754	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
25.2 Other services from non-Federal sources .....	1	1,615	2,391
99.9 Total new obligations, unexpired accounts .....	2	1,616	2,392

**Employment Summary**

Identification code 015–5608–0–2–754	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4	4	4

## UNITED STATES TRUSTEE SYSTEM FUND

For necessary expenses of the United States Trustee Program, as authorized, \$201,000,000, to remain available until expended: Provided, That, notwithstanding any other provision of law, deposits of discretionary offsetting collections to the United States Trustee System Fund and amounts herein appropriated shall be available in such amounts as may be necessary to pay refunds due depositors: Provided further, That, notwithstanding any other provision of law, fees deposited into the Fund as discretionary offsetting collections pursuant to section 589a of title 28, United States Code (as limited by section 589a(f)(2) of title 28, United States Code), shall be retained and used for necessary expenses in this appropriation and shall remain available until expended: Provided further, That to the extent that fees deposited into the Fund as discretionary offsetting collections in fiscal year 2026, net of amounts necessary to pay refunds due depositors, exceed \$201,000,000, those excess amounts shall be available in future fiscal years only to the extent provided in advance in appropriations Acts: Provided further, That the sum herein appropriated from the general fund shall be reduced (1) as such fees are received during fiscal year 2026, net of amounts necessary to pay refunds due depositors, (estimated at \$201,428,000) and (2) to the extent that any remaining general fund appropriations can be derived from amounts deposited in the Fund as discretionary offsetting collections in previous fiscal years that are not otherwise appropriated, so as to result in a final fiscal year 2026 appropriation from the general fund estimated at \$0.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 015–5073–0–2–752	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	274	293	305

UNITED STATES TRUSTEE SYSTEM FUND—Continued  
Special and Trust Fund Receipts—Continued

Identification code 015–5073–0–2–752	2024 actual	2025 est.	2026 est.
<b>Receipts:</b>			
Current law:			
1120 Fees for Bankruptcy Oversight, U.S. Trustees System .....	255	270	201
1140 Earnings on Investments, U.S. Trustees System .....	9	5	5
1199 Total current law receipts .....	264	275	206
1999 Total receipts .....	264	275	206
2000 Total: Balances and receipts .....	538	568	511
<b>Appropriations:</b>			
Current law:			
2101 United States Trustee System Fund .....	-245	-245	-201
2103 United States Trustee System Fund .....	-18	-20	-20
2199 Total current law appropriations .....	-245	-263	-221
2999 Total appropriations .....	-245	-263	-221
5099 Balance, end of year .....	293	305	290

## Program and Financing (in millions of dollars)

Identification code 015–5073–0–2–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 United States Trustee System Fund (Direct) .....	255	261	201
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	7	.....
1021 Recoveries of prior year unpaid obligations .....	10	9	.....
1070 Unobligated balance (total) .....	17	16	.....
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	245	245	201
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust) ....	.....	18	20
1220 Appropriations transferred to other acct [010–5116] .....	.....	-18	-20
1900 Budget authority (total) .....	245	245	201
1930 Total budgetary resources available .....	262	261	201
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	58	40	40
3010 New obligations, unexpired accounts .....	255	261	201
3020 Outlays (gross) .....	-263	-252	-208
3040 Recoveries of prior year unpaid obligations, unexpired .....	-10	-9	.....
3050 Unpaid obligations, end of year .....	40	40	33
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	58	40	40
3200 Obligated balance, end of year .....	40	40	33

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	245	245	201
Outlays, gross:			
4010 Outlays from new discretionary authority .....	233	216	177
4011 Outlays from discretionary balances .....	30	36	31
4020 Outlays, gross (total) .....	263	252	208
4180 Budget authority, net (total) .....	245	245	201
4190 Outlays, net (total) .....	263	252	208

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	204	41	225
5001 Total investments, EOY: Federal securities: Par value .....	41	225	225

The United States Trustee Program (USTP or Program) supervises the administration of bankruptcy cases and private trustees in the Federal Bankruptcy Courts and litigates against fraud and abuse in the system by debtors, creditors, attorneys, bankruptcy petition preparers, and others. The Bankruptcy Judges, U.S. Trustees and Family Farmer Bankruptcy Act of 1986 (P.L. 99–554) expanded the initial pilot Program to a 21 region, nationwide program encompassing 88 judicial districts (bankruptcy cases

filed in Alabama and North Carolina are administered by the Administrative Office of the U.S. Courts). The Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (P.L. 109–8) expanded the Program's responsibilities to include, among other things, means testing, credit counseling/debtor education, and debtor audits. The August 2019 enactment of the Small Business Reorganization Act (P.L. 116–54) gave the Program additional responsibilities regarding small business debtors.

USTP appropriations are offset primarily by revenues deposited into the United States Trustee System Fund from filing fees paid by consumer and business debtors as well as quarterly fees based on disbursements made by most chapter 11 debtors. The rates for quarterly fees were most recently amended by the January 2021 enactment of the Bankruptcy Administration Improvement Act of 2020 (P.L. 116–325), which adjusted rates from April 1, 2021 through December 31, 2025. Thereafter, fees revert to the schedule in place prior to the enactment of the Bankruptcy Judgeship Act of 2017 (P.L. 115–72). Based on current projections, the USTP estimates fully offsetting the Program's FY 2026 appropriation.

## Object Classification (in millions of dollars)

Identification code 015–5073–0–2–752	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	125	125	89
11.3 Other than full-time permanent .....	9	9	6
11.5 Other personnel compensation .....	1	1	2
11.9 Total personnel compensation .....	135	135	97
12.1 Civilian personnel benefits .....	49	52	36
13.0 Benefits for former personnel .....	.....	.....	6
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	26	26	25
23.3 Communications, utilities, and miscellaneous charges .....	6	5	5
25.1 Advisory and assistance services .....	7	10	4
25.2 Other services from non-Federal sources .....	3	2	3
25.3 Other goods and services from Federal sources .....	17	13	10
25.4 Operation and maintenance of facilities .....	4	4	4
25.7 Operation and maintenance of equipment .....	3	3	3
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	3	6	6
32.0 Land and structures .....	.....	3	.....
99.0 Direct obligations .....	255	261	201
99.9 Total new obligations, unexpired accounts .....	255	261	201

## Employment Summary

Identification code 015–5073–0–2–752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	951	937	670
2001 Reimbursable civilian full-time equivalent employment .....	.....	2	.....

## ASSETS FORFEITURE FUND

*For expenses authorized by subparagraphs (B), (F), and (G) of section 524(c)(1) of title 28, United States Code, \$20,514,000, to be derived from the Department of Justice Assets Forfeiture Fund.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 015–5042–0–2–752	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	188	135	82
<b>Receipts:</b>			
Current law:			
1110 Forfeited Cash and Proceeds from the Sale of Forfeited Property, Assets Forfeiture Fund .....	1,961	1,122	1,063
1140 Interest and Profit on Investment, Department of Justice Assets Forfeiture Fund .....	461	378	337
1199 Total current law receipts .....	2,422	1,500	1,400
1999 Total receipts .....	2,422	1,500	1,400
2000 Total: Balances and receipts .....	2,610	1,635	1,482

Appropriations:			
Current law:			
2101	Assets Forfeiture Fund .....	-21	-21
2101	Assets Forfeiture Fund .....	-2,402	-1,479
2103	Assets Forfeiture Fund .....	-189	-137
2132	Assets Forfeiture Fund .....	137	84
2199	Total current law appropriations .....	-2,475	-1,553
2999	Total appropriations .....	-2,475	-1,553
5099	Balance, end of year .....	135	82

**Program and Financing** (in millions of dollars)

Identification code 015–5042–0–2–752		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Assets Forfeiture Fund (Direct) .....	1,582	1,764	1,764
0801	Assets Forfeiture Fund (Reimbursable) .....	18	32	32
0900	Total new obligations, unexpired accounts .....	1,600	1,796	1,796
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	2,510	2,985	2,587
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	1		
1021	Recoveries of prior year unpaid obligations .....	63	75	75
1033	Recoveries of prior year paid obligations .....	9		
1070	Unobligated balance (total) .....	2,582	3,060	2,662
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust) .....	21	21	21
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	2,402	1,479	1,379
1203	Appropriation (previously unavailable)(special or trust) ....	189	137	84
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-500	-250	
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced (sequester) .....	-137	-84	-79
1260	Appropriations, mandatory (total) .....	1,954	1,282	1,384
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	18	20	20
1801	Change in uncollected payments, Federal sources .....	10		
1850	Spending auth from offsetting collections, mand (total) .....	28	20	20
1900	Budget authority (total) .....	2,003	1,323	1,425
1930	Total budgetary resources available .....	4,585	4,383	4,087
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	2,985	2,587	2,291
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	976	827	724
3010	New obligations, unexpired accounts .....	1,600	1,796	1,796
3020	Outlays (gross) .....	-1,686	-1,824	-1,418
3040	Recoveries of prior year unpaid obligations, unexpired .....	-63	-75	-75
3050	Unpaid obligations, end of year .....	827	724	1,027
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-32	-42	-42
3070	Change in uncollected pymts, Fed sources, unexpired .....	-10		
3090	Uncollected pymts, Fed sources, end of year .....	-42	-42	-42
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	944	785	682
3200	Obligated balance, end of year .....	785	682	985

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	21	21
Outlays, gross:			
4010	Outlays from new discretionary authority .....	15	8
4011	Outlays from discretionary balances .....	4	12
4020	Outlays, gross (total) .....	19	20
Mandatory:			
4090	Budget authority, gross .....	1,982	1,302
Outlays, gross:			
4100	Outlays from new mandatory authority .....	1,289	755
4101	Outlays from mandatory balances .....	378	1,049
4110	Outlays, gross (total) .....	1,667	1,804
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-18	-20

4123	Non-Federal sources .....	-9		
4130	Offsets against gross budget authority and outlays (total) ....	-27	-20	-20
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-10		
4143	Recoveries of prior year paid obligations, unexpired accounts .....	9		
4150	Additional offsets against budget authority only (total) .....	-1		
4160	Budget authority, net (mandatory) .....	1,954	1,282	1,384
4170	Outlays, net (mandatory) .....	1,640	1,784	1,378
4180	Budget authority, net (total) .....	1,975	1,303	1,405
4190	Outlays, net (total) .....	1,659	1,804	1,398

**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	1,041	1,052	1,115
5001	Total investments, EOY: Federal securities: Par value .....	1,052	1,115	1,215

The Comprehensive Crime Control Act of 1984 established the Assets Forfeiture Fund (AFF) as a repository for forfeited cash and the proceeds of sales of forfeited property under any law enforced and administered by the Department in accordance with 28 U.S.C. 524(c). Authorities of the AFF have been amended by various public laws enacted since 1984. Under current law, authority to use the AFF for certain investigative expenses shall be specified in annual appropriations acts. Expenses necessary to seize, detain, inventory, safeguard, maintain, advertise, or sell property under seizure are funded through a permanent, indefinite appropriation. In addition, beginning in 1993, other general expenses of managing and operating the asset forfeiture program are paid from the permanent, indefinite portion of the AFF. Once all expenses are covered, the balance is maintained to meet ongoing expenses of the program. Excess unobligated balances may also be allocated by the Attorney General in accordance with 28 U.S.C. 524(c)(8)(E).

**Object Classification** (in millions of dollars)

Identification code 015–5042–0–2–752		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	57	60	60
12.1	Civilian personnel benefits .....	21	21	21
21.0	Travel and transportation of persons .....	6	8	8
22.0	Transportation of things .....	4	3	3
23.1	Rental payments to GSA .....	21	23	23
23.2	Rental payments to others .....	10	10	10
23.3	Communications, utilities, and miscellaneous charges .....	28	40	40
25.1	Advisory and assistance services .....	190	204	204
25.2	Other services from non-Federal sources .....	1,070	1,264	1,264
25.3	Other goods and services from Federal sources .....	48	62	62
25.4	Operation and maintenance of facilities .....	4	2	2
25.7	Operation and maintenance of equipment .....	49	48	48
26.0	Supplies and materials .....	5	7	7
31.0	Equipment .....	10	11	11
32.0	Land and structures .....	1		
43.0	Interest and dividends .....	57	1	1
44.0	Refunds .....	1		
99.0	Direct obligations .....	1,582	1,764	1,764
99.0	Reimbursable obligations .....	18	32	32
99.9	Total new obligations, unexpired accounts .....	1,600	1,796	1,796

**Employment Summary**

Identification code 015–5042–0–2–752		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	101	126	126
1001	Direct civilian full-time equivalent employment .....	29	38	38
1001	Direct civilian full-time equivalent employment .....	3	9	9
1001	Direct civilian full-time equivalent employment .....	51	68	68
1001	Direct civilian full-time equivalent employment .....	2	5	5
1001	Direct civilian full-time equivalent employment .....	180	222	222
1001	Direct civilian full-time equivalent employment .....	1	5	5

## JUSTICE PRISONER AND ALIEN TRANSPORTATION SYSTEM FUND, U.S. MARSHALS

## Program and Financing (in millions of dollars)

Identification code 015-4575-0-4-752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Justice Prisoner and Alien Transportation System Fund, U.S. Marshals (Reimbursable) .....	81	73	72
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	59	40	49
1021 Recoveries of prior year unpaid obligations .....	1	2	.....
1070 Unobligated balance (total) .....	60	42	49
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	61	80	80
1930 Total budgetary resources available .....	121	122	129
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	40	49	57
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	8	8
3010 New obligations, unexpired accounts .....	81	73	72
3020 Outlays (gross) .....	-83	-71	-72
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-2	.....
3050 Unpaid obligations, end of year .....	8	8	8
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-2
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	6	6
3200 Obligated balance, end of year .....	6	6	6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	61	80	80
Outlays, gross:			
4010 Outlays from new discretionary authority .....	16	64	64
4011 Outlays from discretionary balances .....	67	7	8
4020 Outlays, gross (total) .....	83	71	72
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-60	-80	-80
4033 Non-Federal sources .....	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-61	-80	-80
4080 Outlays, net (discretionary) .....	22	-9	-8
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	22	-9	-8

The Justice Prisoner and BOP. JPATS transports both pretrial detainees and sentenced prisoners via coordinated air and ground systems while ensuring the safety of the public, Federal employees, and those in custody. JPATS also transports detainees and prisoners on a reimbursable space-available basis for the Department of Defense, other participating Federal departments, and State and local agencies. Customers are billed based on the number of flight hours and seats used to move their detainees/prisoners.

## Object Classification (in millions of dollars)

Identification code 015-4575-0-4-752	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	10	13	12
11.5 Other personnel compensation .....	1	1	1
11.8 Special personal services payments .....	5	.....	.....
11.9 Total personnel compensation .....	16	14	13
12.1 Civilian personnel benefits .....	4	5	5
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	2
23.3 Communications, utilities, and miscellaneous charges .....	3	5	5
25.1 Advisory and assistance services .....	.....	1	1
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	1
25.4 Operation and maintenance of facilities .....	.....	1	.....
25.7 Operation and maintenance of equipment .....	16	19	20
25.8 Subsistence and support of persons .....	.....	7	6

26.0	Supplies and materials .....	11	16	16
31.0	Equipment .....	26	1	1
32.0	Land and structures .....	1	.....	.....
99.9	Total new obligations, unexpired accounts .....	81	73	72

## Employment Summary

Identification code 015-4575-0-4-752	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	95	114	114

## NATIONAL SECURITY DIVISION

## Federal Funds

## SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For expenses necessary to carry out the activities of the National Security Division, \$117,200,000, of which not to exceed \$5,000,000 for information technology systems shall remain available until expended: *Provided, That notwithstanding section 205 of this Act, upon a determination by the Attorney General that emergent circumstances require additional funding for the activities of the National Security Division, the Attorney General may transfer such amounts to this heading from available appropriations for the current fiscal year for the Department of Justice, as may be necessary to respond to such circumstances: Provided further, That any transfer pursuant to the preceding proviso shall be treated as a reprogramming under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 015-1300-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Security Division .....	141	128	117
0801 Salaries and Expenses (Reimbursable) .....	3	5	2
0900 Total new obligations, unexpired accounts .....	144	133	119
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	17	6	9
1012 Unobligated balance transfers between expired and unexpired accounts .....	2	3	.....
1070 Unobligated balance (total) .....	19	9	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	128	128	117
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	.....	.....
1701 Change in uncollected payments, Federal sources .....	1	5	5
1750 Spending auth from offsetting collections, disc (total) .....	2	5	5
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	.....	.....
1900 Budget authority (total) .....	131	133	122
1930 Total budgetary resources available .....	150	142	131
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	9	12

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	27	35	29
3010 New obligations, unexpired accounts .....	144	133	119
3020 Outlays (gross) .....	-134	-139	-123
3041 Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	35	29	25
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-7	-4	-9
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	-5	-5
3071 Change in uncollected pymts, Fed sources, expired .....	4	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-4	-9	-14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	20	31	20

3200	Obligated balance, end of year .....	31	20	11
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	130	133	122
Outlays, gross:				
4010	Outlays from new discretionary authority .....	116	118	108
4011	Outlays from discretionary balances .....	18	14	15
4020	Outlays, gross (total) .....	134	132	123
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-3	-4	-4
4033	Non-Federal sources .....	-1		
4040	Offsets against gross budget authority and outlays (total) ....	-4	-4	-4
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1	-5	-5
4052	Offsetting collections credited to expired accounts .....	3	4	4
4060	Additional offsets against budget authority only (total) .....	2	-1	-1
4070	Budget authority, net (discretionary) .....	128	128	117
4080	Outlays, net (discretionary) .....	130	128	119
Mandatory:				
4090	Budget authority, gross .....	1		
Outlays, gross:				
4101	Outlays from mandatory balances .....		7	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-1		
4180	Budget authority, net (total) .....	128	128	117
4190	Outlays, net (total) .....	129	135	119

The Mission of the National Security Division (NSD) is to protect the United States from threats to our national security by pursuing justice through the law. NSD strengthens the Department's core national security functions by providing strategic national security policy coordination and development. NSD combines counterterrorism, counterintelligence, export control, and cyber prosecutors with attorneys who oversee the Department's foreign intelligence/counterintelligence operations, as well as attorneys who provide policy and legal advice on a wide range of national security issues. For 2026, NSD is requesting \$117.2 million to protect and defend the United States against the full range of national security threats, consistent with the rule of law.

#### Object Classification (in millions of dollars)

Identification code 015-1300-0-1-751		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	57	61	64
11.3	Other than full-time permanent .....	3	2	1
11.5	Other personnel compensation .....	2	2	2
11.8	Special personal services payments .....	2	1	1
11.9	Total personnel compensation .....	64	66	68
12.1	Civilian personnel benefits .....	22	26	23
21.0	Travel and transportation of persons .....	2	1	1
23.1	Rental payments to GSA .....	10	10	10
25.1	Advisory and assistance services .....	9	6	6
25.3	Other goods and services from Federal sources .....	23	15	5
25.4	Operation and maintenance of facilities .....	1		
25.7	Operation and maintenance of equipment .....	6	3	3
31.0	Equipment .....	3	1	1
99.0	Direct obligations .....	140	128	117
99.0	Reimbursable obligations .....	2	4	2
99.5	Adjustment for rounding .....	2	1	
99.9	Total new obligations, unexpired accounts .....	144	133	119

#### Employment Summary

Identification code 015-1300-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	377	376	357

## RADIATION EXPOSURE COMPENSATION

### Federal Funds

#### PAYMENT TO RADIATION EXPOSURE COMPENSATION TRUST FUND

#### Program and Financing (in millions of dollars)

Identification code 015-0333-0-1-054		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Payment to radiation exposure compensation trust fund .....	80		
0900	Total new obligations, unexpired accounts (object class 25.2) .....	80		
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	80		
1930	Total budgetary resources available .....	80		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	80		
3020	Outlays (gross) .....	-80		
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	80		
Outlays, gross:				
4100	Outlays from new mandatory authority .....	80		
4180	Budget authority, net (total) .....	80		
4190	Outlays, net (total) .....	80		

### Trust Funds

#### RADIATION EXPOSURE COMPENSATION TRUST FUND

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 015-8116-0-7-054		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	.....	.....	.....
	Receipts:			
	Current law:			
1140	Payment from the General Fund, Radiation Exposure Compensation Trust Fund .....	80	.....	.....
2000	Total: Balances and receipts .....	80	.....	.....
	Appropriations:			
	Current law:			
2101	Radiation Exposure Compensation Trust Fund .....	-80	.....	.....
5099	Balance, end of year .....	.....	.....	.....

#### Program and Financing (in millions of dollars)

Identification code 015-8116-0-7-054		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Payments to RECA claimants .....	52	36	20
0900	Total new obligations, unexpired accounts (object class 42.0) .....	52	36	20
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	28	56	20
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	80		
1930	Total budgetary resources available .....	108	56	20
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	56	20	
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	52	36	20
3020	Outlays (gross) .....	-52	-36	-20

#### Budget authority and outlays, net:

Mandatory:			
4090	Budget authority, gross .....	80	.....

## RADIATION EXPOSURE COMPENSATION TRUST FUND—Continued

## Program and Financing—Continued

Identification code 015-8116-0-7-054	2024 actual	2025 est.	2026 est.
Outlays, gross:			
4100 Outlays from new mandatory authority .....	52		
4101 Outlays from mandatory balances .....		36	20
4110 Outlays, gross (total) .....	52	36	20
4180 Budget authority, net (total) .....	80		
4190 Outlays, net (total) .....	52	36	20

The Radiation Exposure Compensation Act (RECA), as amended, authorizes payments to individuals exposed to radiation as a result of atmospheric nuclear tests or uranium mining, milling, or transport. RECA workload is included with the workload of the Civil Division. For 2026, no new funding is requested for the RECA Trust Fund, as the program sunset on June 7, 2024, and current remaining funding is sufficient to pay all timely filed valid claims.

## INTERAGENCY LAW ENFORCEMENT

## Federal Funds

## ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCES

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 015-0323-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Investigations .....	379	372	
0003 Prosecution .....	168	175	
0799 Total direct obligations .....	547	547	
0900 Total new obligations, unexpired accounts .....	547	547	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	25	30	33
1021 Recoveries of prior year unpaid obligations .....	5	3	
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	32	33	33
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	547	547	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1900 Budget authority (total) .....	548	547	
1930 Total budgetary resources available .....	580	580	33
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3		
1941 Unexpired unobligated balance, end of year .....	30	33	33
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	90	83	104
3010 New obligations, unexpired accounts .....	547	547	
3011 Obligations ("upward adjustments"), expired accounts .....	3		81
3020 Outlays (gross) .....	-550	-523	-137
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	-3	
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	83	104	48
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-1
3071 Change in uncollected pymts, Fed sources, expired .....		1	
3090 Uncollected pymts, Fed sources, end of year .....	-2	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	88	81	103
3200 Obligated balance, end of year .....	81	103	47
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	548	547	

Outlays, gross:			
4010 Outlays from new discretionary authority .....	481	410	
4011 Outlays from discretionary balances .....	69	113	137
4020 Outlays, gross (total) .....	550	523	137
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4033 Non-Federal sources .....	-2		
4040 Offsets against gross budget authority and outlays (total) ....	-3		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4060 Additional offsets against budget authority only (total) .....	2		
4070 Budget authority, net (discretionary) .....	547	547	
4080 Outlays, net (discretionary) .....	547	523	137
4180 Budget authority, net (total) .....	547	547	
4190 Outlays, net (total) .....	547	523	137

For 2026, OCDETF funding is requested directly in the appropriations of its partner DOJ components the Drug Enforcement Administration, Federal Bureau of Investigation, United States Marshals Service, United States Attorneys, DOJ Criminal Division, and DOJ National Security Division to more directly and efficiently control resources that support investigations into drug trafficking and organized crime. OCDETF's operations will be led by a Task Force Director in the Office of the Deputy Attorney General, which returns to past practice and will allow the Department to ensure continued coordination and direction of high-level cases across multiple components.

## Object Classification (in millions of dollars)

Identification code 015-0323-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	301	301	
11.3 Other than full-time permanent .....	5	5	
11.5 Other personnel compensation .....	3	3	
11.9 Total personnel compensation .....	309	309	
12.1 Civilian personnel benefits .....	52	52	
21.0 Travel and transportation of persons .....	6	6	
23.1 Rental payments to GSA .....	2	2	
23.3 Communications, utilities, and miscellaneous charges .....	2	2	
25.1 Advisory and assistance services .....	3	3	
25.2 Other services from non-Federal sources .....	10	10	
25.3 Other goods and services from Federal sources .....	157	157	
25.7 Operation and maintenance of equipment .....	4	4	
26.0 Supplies and materials .....	1	1	
31.0 Equipment .....	1	1	
99.0 Direct obligations .....	547	547	
99.9 Total new obligations, unexpired accounts .....	547	547	

## Employment Summary

Identification code 015-0323-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,282	2,226	

## FEDERAL BUREAU OF INVESTIGATION

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses of the Federal Bureau of Investigation for detection, investigation, and prosecution of crimes against the United States, \$10,098,602,000, of which not to exceed \$216,900,000 shall remain available until expended: Provided, That not to exceed \$279,000 shall be available for official reception and representation expenses.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).



## Program and Financing (in millions of dollars)

Identification code 015-0200-0-1-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Intelligence .....	1,704	1,696	1,524
0002 Counterterrorism/Counterintelligence .....	3,890	3,766	3,453
0003 Criminal Enterprises and Federal Crimes .....	3,606	3,373	3,374
0004 Criminal Justice Services .....	536	242	181
0011 NICS .....	32		
0012 National Security System Risk .....		17	
0091 Direct program activities, subtotal .....	9,768	9,094	8,532
0201 Intelligence .....	233	290	290
0202 Counterterrorism/Counterintelligence .....	422	503	503
0203 Criminal Enterprises and Federal Crimes .....	310	371	371
0204 Criminal Justice Services .....	100	402	402
0291 Direct program activities, subtotal .....	1,065	1,566	1,566
0300 Direct program activities, subtotal .....	10,833	10,660	10,098
0799 Total direct obligations .....	10,833	10,660	10,098
0801 Salaries and Expenses (Reimbursable) .....	1,121	1,121	1,122
0900 Total new obligations, unexpired accounts .....	11,954	11,781	11,220
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	685	732	1,364
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	494		
1012 Unobligated balance transfers between expired and unexpired accounts .....	54	14	
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	368		
1021 Recoveries of prior year unpaid obligations .....	44		
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	1,152	746	1,364
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10,644	10,661	10,099
1121 Appropriations transferred from other acct [011-1070] ....	2		
1131 Unobligated balance of appropriations permanently reduced .....	-368		
1160 Appropriation, discretionary (total) .....	10,278	10,661	10,099
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011-5512] ....	31	23	16
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	996	1,530	1,530
1701 Change in uncollected payments, Federal sources .....	165		
1750 Spending auth from offsetting collections, disc (total) .....	1,161	1,530	1,530
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	156	185	185
1801 Change in uncollected payments, Federal sources .....	13		
1850 Spending auth from offsetting collections, mand (total) .....	169	185	185
1900 Budget authority (total) .....	11,639	12,399	11,830
1930 Total budgetary resources available .....	12,791	13,145	13,194
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-105		
1941 Unexpired unobligated balance, end of year .....	732	1,364	1,974
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,556	2,925	1,339
3010 New obligations, unexpired accounts .....	11,954	11,781	11,220
3011 Obligations ("upward adjustments"), expired accounts .....	79		
3020 Outlays (gross) .....	-12,467	-13,367	-11,911
3040 Recoveries of prior year unpaid obligations, unexpired .....	-44		
3041 Recoveries of prior year unpaid obligations, expired .....	-153		
3050 Unpaid obligations, end of year .....	2,925	1,339	648
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-539	-520	-520
3070 Change in uncollected pymts, Fed sources, unexpired .....	-178		
3071 Change in uncollected pymts, Fed sources, expired .....	197		
3090 Uncollected pymts, Fed sources, end of year .....	-520	-520	-520
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3,017	2,405	819
3200 Obligated balance, end of year .....	2,405	819	128
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	11,439	12,191	11,629
Outlays, gross:			
4010 Outlays from new discretionary authority .....	8,980	10,289	9,828

4011 Outlays from discretionary balances .....	3,280	2,873	1,880
4020 Outlays, gross (total) .....	12,260	13,162	11,708
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-946	-1,181	-1,181
4033 Non-Federal sources .....	-252	-349	-349
4040 Offsets against gross budget authority and outlays (total) ....	-1,198	-1,530	-1,530
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-165		
4052 Offsetting collections credited to expired accounts .....	201		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	37		
4070 Budget authority, net (discretionary) .....	10,278	10,661	10,099
4080 Outlays, net (discretionary) .....	11,062	11,632	10,178
Mandatory:			
4090 Budget authority, gross .....	200	208	201
Outlays, gross:			
4100 Outlays from new mandatory authority .....		205	199
4101 Outlays from mandatory balances .....	207		4
4110 Outlays, gross (total) .....	207	205	203
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-156	-185	-185
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-13		
4160 Budget authority, net (mandatory) .....	31	23	16
4170 Outlays, net (mandatory) .....	51	20	18
4180 Budget authority, net (total) .....	10,309	10,684	10,115
4190 Outlays, net (total) .....	11,113	11,652	10,196

The mission of the Federal Bureau of Investigation (FBI) is to protect the American people and uphold the Constitution of the United States.

The FBI's enterprise strategy includes four priorities to focus efforts across the enterprise: Crush Violent Crime, Defend the Homeland, Rebuild Public Trust, and Drive Fierce Organizational Accountability. The FBI accomplishes these priorities by continuously setting strategic goals and initiatives tied to executive and employee performance, including specific threat mitigation strategies through Integrated Program Management.

The FBI is headed by a Director, who is appointed by the President and confirmed by the Senate. FBI Headquarters, located in Washington, D.C., provides centralized operational, policy, and administrative support to FBI investigations. The FBI operates 55 field offices in major U.S. cities and approximately 350 resident agencies (RAs) throughout the country. RAs are satellite offices that allow the FBI to maintain a presence in and serve local communities. The FBI also operates 62 Legal Attache offices and 34 sub-offices in 80 foreign countries around the world. Finally, the FBI maintains several specialized facilities and analytical centers across the country, such as the Criminal Justice Information Services Division in Clarksburg, WV; the Richard Shelby Center for Innovation and Advanced Training in Huntsville, AL; and the FBI Academy and Laboratory at Quantico, VA.

A number of FBI activities are supported by reimbursable funding streams. The FBI is also authorized to conduct fingerprint and name checks for certain non-Federal agencies.

For 2026, the FBI is requesting \$10.1 billion in Salaries and Expenses funding.

## Object Classification (in millions of dollars)

Identification code 015-0200-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	4,007	4,187	4,005
11.3 Other than full-time permanent .....	45		
11.5 Other personnel compensation .....	482	529	504
11.8 Special personal services payments .....	2		
11.9 Total personnel compensation .....	4,536	4,716	4,509
12.1 Civilian personnel benefits .....	2,223	2,232	2,343
13.0 Benefits for former personnel .....	1		
21.0 Travel and transportation of persons .....	253	235	201
22.0 Transportation of things .....	14	12	11

SALARIES AND EXPENSES—Continued  
Object Classification—Continued

Identification code 015–0200–0–1–999	2024 actual	2025 est.	2026 est.
23.1 Rental payments to GSA .....	786	718	653
23.2 Rental payments to others .....	107	68	61
23.3 Communications, utilities, and miscellaneous charges .....	138	113	100
24.0 Printing and reproduction .....	6	5	5
25.1 Advisory and assistance services .....	1,169	1,049	935
25.2 Other services from non-Federal sources .....	423	430	342
25.3 Other goods and services from Federal sources .....	153	133	120
25.4 Operation and maintenance of facilities .....	137	113	112
25.5 Research and development contracts .....	8	8	7
25.7 Operation and maintenance of equipment .....	143	133	118
26.0 Supplies and materials .....	218	202	177
31.0 Equipment .....	487	453	383
32.0 Land and structures .....	27	37	20
42.0 Insurance claims and indemnities .....	3	3	2
99.0 Direct obligations .....	10,832	10,660	10,099
99.0 Reimbursable obligations .....	1,122	1,121	1,121
99.9 Total new obligations, unexpired accounts .....	11,954	11,781	11,220

## Employment Summary

Identification code 015–0200–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	34,404	34,052	32,197
2001 Reimbursable civilian full-time equivalent employment .....	2,192	1,422	1,422

## CONSTRUCTION

For necessary expenses, to include the cost of equipment, furniture, and information technology requirements, related to construction or acquisition of buildings, facilities, and sites by purchase, or as otherwise authorized by law; conversion, modification, and extension of federally owned buildings; preliminary planning and design of projects; and operation and maintenance of secure work environment facilities and secure networking capabilities; \$20,000,000, to remain available until expended.

(CANCELLATION)

Of the unobligated balances from prior year appropriations available under this heading, \$147,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985: Provided further, That no amounts may be cancelled from amounts made available in Public Law 114–113 or from amounts made available in Public Law 115–31 for a new Federal Bureau of Investigation headquarters.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 015–0203–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0006 Secure Work Environment Program .....	36	30	20
0011 Quantico .....	4		
0019 Other FBI Construction Projects .....	91		
0020 21st Century Facilities .....	699		
0900 Total new obligations, unexpired accounts .....	830	30	20
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1,970	1,180	1,180
1021 Recoveries of prior year unpaid obligations .....	10		
1070 Unobligated balance (total) .....	1,980	1,180	1,180
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	30	30	20
1131 Unobligated balance of appropriations permanently reduced .....			-147
1160 Appropriation, discretionary (total) .....	30	30	-127
1900 Budget authority (total) .....	30	30	-127
1930 Total budgetary resources available .....	2,010	1,210	1,053

1941	Memorandum (non-add) entries:			
	Unexpired unobligated balance, end of year .....	1,180	1,180	1,033
	<b>Change in obligated balance:</b>			
	<b>Unpaid obligations:</b>			
3000	Unpaid obligations, brought forward, Oct 1 .....	574	1,091	315
3010	New obligations, unexpired accounts .....	830	30	20
3020	Outlays (gross) .....	-303	-806	-132
3040	Recoveries of prior year unpaid obligations, unexpired .....	-10		
3050	Unpaid obligations, end of year .....	1,091	315	203
	<b>Memorandum (non-add) entries:</b>			
3100	Obligated balance, start of year .....	574	1,091	315
3200	Obligated balance, end of year .....	1,091	315	203
	<b>Budget authority and outlays, net:</b>			
	<b>Discretionary:</b>			
4000	Budget authority, gross .....	30	30	-127
	<b>Outlays, gross:</b>			
4010	Outlays from new discretionary authority .....		2	-146
4011	Outlays from discretionary balances .....	303	804	278
4020	Outlays, gross (total) .....	303	806	132
4180	Budget authority, net (total) .....	30	30	-127
4190	Outlays, net (total) .....	303	806	132

The Budget requests a total of \$20.0 million in Construction funding for the Secure Work Environment program. Additionally, the Budget proposes to cancel \$147.0 million in prior year unobligated balances. The proposed cancellation does not include \$503.0 million in balances from appropriations enacted in 2016 and 2017 for a new Federal Bureau of Investigation headquarters.

## Object Classification (in millions of dollars)

Identification code 015–0203–0–1–751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
23.3 Communications, utilities, and miscellaneous charges .....	2		
25.1 Advisory and assistance services .....	31		
25.2 Other services from non-Federal sources .....	16	6	3
25.3 Other goods and services from Federal sources .....	5		
25.4 Operation and maintenance of facilities .....	3		
25.7 Operation and maintenance of equipment .....	3		
26.0 Supplies and materials .....	7		
31.0 Equipment .....	11	6	3
32.0 Land and structures .....	752	18	14
99.9 Total new obligations, unexpired accounts .....	830	30	20

## DRUG ENFORCEMENT ADMINISTRATION

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses of the Drug Enforcement Administration, including not to exceed \$70,000 to meet unforeseen emergencies of a confidential character pursuant to section 530C of title 28, United States Code; and expenses for conducting drug education and training programs, including travel and related expenses for participants in such programs and the distribution of items of token value that promote the goals of such programs, \$2,455,167,000, of which not to exceed \$75,000,000 shall remain available until expended and not to exceed \$90,000 shall be available for official reception and representation expenses.

(CANCELLATION)

Of the unobligated balances from prior year appropriations Acts made available under this heading, \$100,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 015–1100–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 International Enforcement .....	453	486	351

0003	Domestic Enforcement .....	2,193	2,181	2,217
0004	State and Local Assistance .....	12	13	.....
0799	Total direct obligations .....	2,658	2,680	2,568
0801	Reimbursable .....	28	34	34
0900	Total new obligations, unexpired accounts .....	2,686	2,714	2,602
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	121	132	767
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	84	.....	.....
1011	Unobligated balance transfer from other acct [011–1070] .....	1	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts .....	42	75	75
1021	Recoveries of prior year unpaid obligations .....	6	.....	.....
1033	Recoveries of prior year paid obligations .....	1	15	78
1070	Unobligated balance (total) .....	171	222	920
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	2,567	2,567	2,455
1121	Appropriations transferred from other acct [011–1070] .....	15	.....	.....
1131	Unobligated balance of appropriations permanently reduced .....	.....	.....	-100
1160	Appropriation, discretionary (total) .....	2,582	2,567	2,355
Appropriations, mandatory:				
1221	Appropriations transferred from other acct [011–5512] .....	36	36	.....
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	25	458	472
1701	Change in uncollected payments, Federal sources .....	7	198	139
1750	Spending auth from offsetting collections, disc (total) .....	32	656	611
1900	Budget authority (total) .....	2,650	3,259	2,966
1930	Total budgetary resources available .....	2,821	3,481	3,886
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-3	.....	.....
1941	Unexpired unobligated balance, end of year .....	132	767	1,284
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	700	608	248
3010	New obligations, unexpired accounts .....	2,686	2,714	2,602
3011	Obligations ("upward adjustments"), expired accounts .....	19	208	208
3020	Outlays (gross) .....	-2,714	-3,282	-2,988
3040	Recoveries of prior year unpaid obligations, unexpired .....	-6	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-77	.....	.....
3050	Unpaid obligations, end of year .....	608	248	70
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-20	-23	-92
3070	Change in uncollected pymts, Fed sources, unexpired .....	-7	-198	-139
3071	Change in uncollected pymts, Fed sources, expired .....	4	129	129
3090	Uncollected pymts, Fed sources, end of year .....	-23	-92	-102
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	680	585	156
3200	Obligated balance, end of year .....	585	156	-32
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,614	3,223	2,966
Outlays, gross:				
4010	Outlays from new discretionary authority .....	2,138	2,630	2,377
4011	Outlays from discretionary balances .....	536	625	593
4020	Outlays, gross (total) .....	2,674	3,255	2,970
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-24	-534	-612
4033	Non-Federal sources .....	-15	-10	-8
4040	Offsets against gross budget authority and outlays (total) .....	-39	-544	-620
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-7	-198	-139
4052	Offsetting collections credited to expired accounts .....	13	71	70
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1	15	78
4060	Additional offsets against budget authority only (total) .....	7	-112	9
4070	Budget authority, net (discretionary) .....	2,582	2,567	2,355
4080	Outlays, net (discretionary) .....	2,635	2,711	2,350
Mandatory:				
4090	Budget authority, gross .....	36	36	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	18	.....
4101	Outlays from mandatory balances .....	40	9	18
4110	Outlays, gross (total) .....	40	27	18

4180	Budget authority, net (total) .....	2,618	2,603	2,355
4190	Outlays, net (total) .....	2,675	2,738	2,368

As the Department's single-mission agency for enforcing the Controlled Substances Act, including its provision regarding narco-terrorism (Title 21 U.S.C. Section 960a), the DEA plays an integral role in advancing the Administration's priorities as demonstrated by the DEA's enforcement efforts along our borders, particularly the Southern Border, where the Mexican Sinaloa and Jalisco Cartels (Cartel Jalisco Nueva Generacion or CJNG) actively and continuously introduce fentanyl and other illicit substances into the United States. Underscoring this threat, on February 20, 2025, the Department of State designated the Tren de Aragua (TdA), Mara Salvatrucha (MS-13), Cartel de Sinaloa, Cartel de Jalisco Nueva Generacion (CJNG), Cartel del Noreste (CDN), La Nueva Familia Michoacana (LNFm), Cartel de Golfo (CDG), and Carteles Unidos (CU) as Foreign Terrorist Organizations (FTOs) and Specially Designated Global Terrorists (SDGTs). The DEA is undertaking changes to certain enforcement, intelligence, and administrative processes to ensure compliance with all Executive Orders highlighting these FTOs as an investigative priority. The DEA will also enhance coordination and collaboration with interagency partners to bring the full strength of the U.S. Government to bear against these criminal organizations.

The Sinaloa and Jalisco Cartels, and their affiliates, control the vast majority of the fentanyl global supply chain, from manufacturer to distribution. The cartels are acquiring precursor chemicals in the People's Republic of China (PRC); transporting precursor chemicals from the PRC to Mexico; using the precursor chemicals to mass produce fentanyl; using pill presses to process the fentanyl into fake prescription pills; and then transporting them from Mexico into the United States for distribution. In FY 2024, the DEA made nearly 3,000 Sinaloa and CJNG Cartel-related arrests.

DEA personnel also are actively supporting the Administration's immigration enforcement priorities. The DEA is participating in the Homeland Security Task Forces (HSTFs) with the Department of Homeland Security (DHS) and other federal law enforcement partners. As these HSTFs are established by DHS and DOJ, the DEA is providing the appropriate personnel and resources. From January to April 2025, the DEA has prioritized investigations involving criminal illegal aliens and is working with DHS to accomplish the Administration's objectives.

In 2024, the DEA seized over 55 million fentanyl pills and 7,800 pounds of powder containing fentanyl. The DEA's relentless pressure on the cartels has made it harder for them to operate. The DEA has successfully targeted every part of their global supply chain including the leaders, money launderers, transporters, and enforcers of the cartels; the thousands of individuals across the United States who work for the cartels and distribute fentanyl over social media within our communities; and the money launderers moving billions of dollars across the globe. The DEA continues to message through its *One Pill Can Kill* campaign by raising awareness about fake, deadly, fentanyl-laced pills designed to look like legitimate pharmaceuticals. The DEA's enforcement and other support activities are divided into two budgetary decision units:

#### Domestic Enforcement

Through effective enforcement efforts and associated support functions, the DEA disrupts and dismantles the leadership, command, control, and infrastructure of major drug trafficking syndicates, criminal organizations, and violent drug trafficking groups that threaten the United States. This decision unit contains most of the DEA's resources, domestic enforcement groups, State and local task forces, other Federal and local task forces, intelligence groups, and all the support functions essential to accomplishing the mission domestically. The DEA's objectives for Domestic Enforcement include: Identifying and targeting the national/regional organizations most responsible for the domestic distribution and manufacture of illicit drugs; Systematically disrupting or dismantling targeted organizations by arresting/convicting their leaders and facilitators, the seizure and forfeiture their assets, targeting their money laundering operations, and destroying their command and control networks; and, Working with international offices

## SALARIES AND EXPENSES—Continued

to dismantle domestic organizations directly affiliated with Transnational Criminal Organizations, including the Sinaloa and Jalisco Cartels and other designated Foreign Terrorist Organizations with links to operations within the United States.

## International Enforcement

The DEA works with its foreign counterparts to attack the vulnerabilities in the leadership, production, transportation, communications, finance, and distribution sectors of major international drug trafficking organizations. The DEA's objectives for International Enforcement include: Identifying and targeting the most significant international drug and chemical trafficking organizations; Disrupting and dismantling the networks, financial infrastructures, operations, and resource bases of targeted international drug and chemical trafficking organizations; and Preventing drug trafficking organizations from funding terrorist organizations and activities. Beginning in FY 2026, the DEA will focus its foreign operations and resources in the countries identified as Major Drug Transit or Major Illicit Drug Producing Countries, consistent with Presidential Determination 2024–12.

To most successfully, effectively, and efficiently continue the fight to eradicate the designated cartel FTOs and seek to eliminate violent crime, the Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) into will be incorporated into DEA, addressing both drug and gun crimes. This transition will be initiated in FY 2026 and achieve efficiencies in resources and case deconfliction.

## Object Classification (in millions of dollars)

Identification code 015–1100–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	653	768	776
11.3 Other than full-time permanent .....	4	7	8
11.5 Other personnel compensation .....	143	137	140
11.9 Total personnel compensation .....	800	912	924
12.1 Civilian personnel benefits .....	511	530	540
21.0 Travel and transportation of persons .....	41	39	33
22.0 Transportation of things .....	20	15	11
23.1 Rental payments to GSA .....	234	201	184
23.2 Rental payments to others .....	37	33	30
23.3 Communications, utilities, and miscellaneous charges .....	58	62	54
24.0 Printing and reproduction .....	1	8	7
25.1 Advisory and assistance services .....	154	138	126
25.2 Other services from non-Federal sources .....	184	264	220
25.3 Other goods and services from Federal sources .....	182	118	89
25.4 Operation and maintenance of facilities .....	39	28	24
25.6 Medical care .....	1	3	3
25.7 Operation and maintenance of equipment .....	150	96	83
26.0 Supplies and materials .....	57	18	18
31.0 Equipment .....	111	50	42
32.0 Land and structures .....	52	128	106
42.0 Insurance claims and indemnities .....	26	37	74
99.0 Direct obligations .....	2,658	2,680	2,568
99.0 Reimbursable obligations .....	28	34	34
99.9 Total new obligations, unexpired accounts .....	2,686	2,714	2,602

## Employment Summary

Identification code 015–1100–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	6,338	6,366	6,850
2001 Reimbursable civilian full-time equivalent employment .....	7	7	7

## CONSTRUCTION

## Program and Financing (in millions of dollars)

Identification code 015–1101–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006 Direct program activity .....	12		

0900 Total new obligations, unexpired accounts (object class 32.0) .....	12		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	17	5	5
1930 Total budgetary resources available .....	17	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	33	45	
3010 New obligations, unexpired accounts .....	12		
3020 Outlays (gross) .....		-45	
3050 Unpaid obligations, end of year .....	45		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	33	45	
3200 Obligated balance, end of year .....	45		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		45	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		45	

## DIVERSION CONTROL FEE ACCOUNT

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 015–5131–0–2–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	34	34	36
Receipts:			
Current law:			
1120 Diversion Control Fee Account, DEA .....	604	629	638
1120 Diversion Control Fee OGV Proceeds, DEA .....	1		
1199 Total current law receipts .....	605	629	638
1999 Total receipts .....	605	629	638
2000 Total: Balances and receipts .....	639	663	674
Appropriations:			
Current law:			
2101 Diversion Control Fee Account .....	-605	-629	-638
2103 Diversion Control Fee Account .....	-33	-34	-36
2132 Diversion Control Fee Account .....	34	36	36
2199 Total current law appropriations .....	-604	-627	-638
2999 Total appropriations .....	-604	-627	-638
5098 Rounding adjustment .....	-1		
5099 Balance, end of year .....	34	36	36

## Program and Financing (in millions of dollars)

Identification code 015–5131–0–2–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Diversion Control .....	596	650	670
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	124	147	141
1021 Recoveries of prior year unpaid obligations .....	15	16	16
1070 Unobligated balance (total) .....	139	163	157
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	605	629	638
1203 Appropriation (previously unavailable)(special or trust) ....	33	34	36
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-34	-36	-36
1260 Appropriations, mandatory (total) .....	604	627	638
Spending authority from offsetting collections, mandatory:			
1800 Collected .....		1	1
1900 Budget authority (total) .....	604	628	639
1930 Total budgetary resources available .....	743	791	796
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	147	141	126

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	146	161
3010	New obligations, unexpired accounts .....	596	650
3020	Outlays (gross) .....	-566	-626
3040	Recoveries of prior year unpaid obligations, unexpired .....	-15	-16
3050	Unpaid obligations, end of year .....	161	169
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	146	161
3200	Obligated balance, end of year .....	161	169
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	604	628
Outlays, gross:			
4100	Outlays from new mandatory authority .....	339	433
4101	Outlays from mandatory balances .....	227	193
4110	Outlays, gross (total) .....	566	626
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-1	-1
4180	Budget authority, net (total) .....	604	627
4190	Outlays, net (total) .....	566	625

Public Law 102-395 established the Diversion Control Fee Account in 1993. The Drug Enforcement Administration's (DEA) Diversion Control Program sets fees at a level to ensure the recovery of the full cost of operating the program. By carrying out the mandates of the Controlled Substances Act (CSA), DEA prevents, detects, and investigates the diversion of pharmaceutical controlled substances and listed chemicals from legitimate channels while ensuring an adequate and uninterrupted supply of pharmaceutical controlled substances and listed chemicals to meet legitimate medical, commercial, and scientific needs. The CSA requires manufacturers, distributors, pharmacies, hospitals, practitioners, mid-level practitioners, researchers, teaching institutes, narcotic treatment programs, importers/exporters, and analytical labs to register with the DEA in order to distribute or manufacture controlled substances or listed chemicals. The registrant community is the first line of defense against the opioid epidemic now facing the United States. The engagement and education of these community members can help in reducing the overprescribing of opioids and the prevention of abuse and illicit use. Investigations that the Diversion Control Program conducts fall into two distinct categories: the diversion of legitimately manufactured pharmaceutical controlled substances and the diversion of listed chemicals (List I and II) used in the illicit manufacture of controlled substances.

The DEA's objectives for Diversion Control include:

- Serve as the gatekeeper of the controlled prescription drug (CPD) and chemical supply chain;
- Authorize the handling of CPDs and listed chemicals by nearly 2.2 million registrants;
- Protect Americans and prevent abuse and misuse while ensuring access to needed medicines and listed chemicals;
- Coordinate with domestic and international partners to track emerging trends, monitor threats, and establish effective controls for substances misused or abused, such as nitazenes, xylazine, ketamine, and chemical precursors utilized in illicit fentanyl production;
- Identify and target bad actors responsible for the diversion of CPDs and listed chemicals through traditional investigations and data driven enforcement methods to systematically disrupt and dismantle those entities involved in diversion schemes;
- Support DEA's registrant population with transformed IT systems, including e-commerce and customer support, while maintaining registrant compliance with the CSA and its implementing regulations;
- Educate the public and registrants on the dangers of CPD abuse and regulatory requirements.

### Object Classification (in millions of dollars)

Identification code 015-5131-0-2-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	180	197
11.3	Other than full-time permanent .....	2	2
11.5	Other personnel compensation .....	16	18
11.9	Total personnel compensation .....	198	217
12.1	Civilian personnel benefits .....	88	96
21.0	Travel and transportation of persons .....	7	8
22.0	Transportation of things .....	2	2
23.1	Rental payments to GSA .....	43	48
23.2	Rental payments to others .....	2	2
23.3	Communications, utilities, and miscellaneous charges .....	9	10
24.0	Printing and reproduction .....	4	4
25.1	Advisory and assistance services .....	112	122
25.2	Other services from non-Federal sources .....	21	21
25.3	Other goods and services from Federal sources .....	41	45
25.4	Operation and maintenance of facilities .....	7	8
25.7	Operation and maintenance of equipment .....	31	34
26.0	Supplies and materials .....	11	12
31.0	Equipment .....	14	15
32.0	Land and structures .....	6	6
99.9	Total new obligations, unexpired accounts .....	596	650

### Employment Summary

Identification code 015-5131-0-2-751	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	1,704	1,747

## BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND EXPLOSIVES

### Federal Funds

#### SALARIES AND EXPENSES

*For necessary expenses of the Bureau of Alcohol, Tobacco, Firearms and Explosives, for training of State and local law enforcement agencies with or without reimbursement, including training in connection with the training and acquisition of canines for explosives and fire accelerants detection; and for provision of laboratory assistance to State and local law enforcement agencies, with or without reimbursement, \$1,207,350,000, of which not to exceed \$35,650 shall be for official reception and representation expenses, not to exceed \$1,000,000 shall be available for the payment of attorneys' fees as provided by section 924(d)(2) of title 18, United States Code, and not to exceed \$25,000,000 shall remain available until expended: Provided, That such funds shall be available to investigate and act upon applications for relief from Federal firearms disabilities under section 925(c) of title 18, United States Code.*

(CANCELLATION)

*Of the unobligated balances from prior year appropriations made available under this heading, \$50,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

### Program and Financing (in millions of dollars)

Identification code 015-0700-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006	Law Enforcement Operations .....	1,191	1,174
0007	Investigative Support Services .....	498	493
0192	Total Direct Program .....	1,689	1,667
0799	Total direct obligations .....	1,689	1,667
0801	Salaries and Expenses (Reimbursable) .....	49	145
0900	Total new obligations, unexpired accounts .....	1,738	1,812

#### Budgetary resources:

Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	145	108

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 015–0700–0–1–751	2024 actual	2025 est.	2026 est.
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	34	.....	.....
1010 Unobligated balance transfer to other accts [011–5512] .....	.....	-5	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	21	16	16
1021 Recoveries of prior year unpaid obligations .....	6	5	5
1070 Unobligated balance (total) .....	172	124	103
Budget authority:			
Appropriations, discretionary:			
Appropriation .....	1,625	1,625	1,207
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-50
1160 Appropriation, discretionary (total) .....	1,625	1,625	1,157
Spending authority from offsetting collections, discretionary:			
Collected .....	25	145	145
1701 Change in uncollected payments, Federal sources .....	25	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	50	145	145
1900 Budget authority (total) .....	1,675	1,770	1,302
1930 Total budgetary resources available .....	1,847	1,894	1,405
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	108	82	12
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	490	414	435
3010 New obligations, unexpired accounts .....	1,738	1,812	1,393
3011 Obligations ("upward adjustments"), expired accounts .....	12	.....	.....
3020 Outlays (gross) .....	-1,791	-1,786	-1,402
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6	-5	-5
3041 Recoveries of prior year unpaid obligations, expired .....	-29	.....	.....
3050 Unpaid obligations, end of year .....	414	435	421
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-40	-52	-52
3070 Change in uncollected pymts, Fed sources, unexpired .....	-25	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	13	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-52	-52	-52
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	450	362	383
3200 Obligated balance, end of year .....	362	383	369
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,675	1,770	1,302
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,434	1,559	1,145
4011 Outlays from discretionary balances .....	347	210	236
4020 Outlays, gross (total) .....	1,781	1,769	1,381
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-36	-145	-145
4033 Non-Federal sources .....	-5	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-41	-145	-145
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-25	.....	.....
4052 Offsetting collections credited to expired accounts .....	16	.....	.....
4060 Additional offsets against budget authority only (total) .....	-9	.....	.....
4070 Budget authority, net (discretionary) .....	1,625	1,625	1,157
4080 Outlays, net (discretionary) .....	1,740	1,624	1,236
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	10	17	21
4180 Budget authority, net (total) .....	1,625	1,625	1,157
4190 Outlays, net (total) .....	1,750	1,641	1,257

The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) is the U.S. law enforcement agency dedicated to protecting our Nation from the illicit use of firearms and explosives in violent crime and acts of terrorism. The ATF protects our communities from violent criminals and criminal organizations by investigating and preventing the illegal use and trafficking of firearms, the illegal use and improper storage of explosives, acts of arson and bombings, and the illegal diversion of alcohol and tobacco products.

For 2026, the ATF request prioritizes resources toward illegal firearms traffickers fueling violent crime and crime gun tracing that State and local law enforcement need to track down dangerous criminals, such as MS-13 gang members.

## Object Classification (in millions of dollars)

Identification code 015–0700–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	638	643	528
11.3 Other than full-time permanent .....	4	3	3
11.5 Other personnel compensation .....	90	97	80
11.9 Total personnel compensation .....	732	743	611
12.1 Civilian personnel benefits .....	350	352	289
21.0 Travel and transportation of persons .....	32	10	2
22.0 Transportation of things .....	3	2	2
23.1 Rental payments to GSA .....	104	106	109
23.3 Communications, utilities, and miscellaneous charges .....	46	46	35
24.0 Printing and reproduction .....	1	2	2
25.2 Other services from non-Federal sources .....	41	22	6
25.2 Other services from non-Federal sources .....	192	222	142
25.3 Other goods and services from Federal sources .....	47	47	34
25.7 Operation and maintenance of equipment .....	67	62	1
26.0 Supplies and materials .....	25	21	2
31.0 Equipment .....	43	26	11
32.0 Land and structures .....	5	5	1
42.0 Insurance claims and indemnities .....	1	1	1
99.0 Direct obligations .....	1,689	1,667	1,248
99.0 Reimbursable obligations .....	49	145	145
99.9 Total new obligations, unexpired accounts .....	1,738	1,812	1,393

## Employment Summary

Identification code 015–0700–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5,269	5,100	3,744
2001 Reimbursable civilian full-time equivalent employment .....	1	3	4

## CONSTRUCTION

## Program and Financing (in millions of dollars)

Identification code 015–0720–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0006 Laboratory Facilities .....	75	.....	.....
0900 Total new obligations, unexpired accounts (object class 32.0) .....	75	.....	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	75	.....	.....
1930 Total budgetary resources available .....	75	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	74	29
3010 New obligations, unexpired accounts .....	75	.....	.....
3020 Outlays (gross) .....	-1	-45	-29
3050 Unpaid obligations, end of year .....	74	29	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	74	29
3200 Obligated balance, end of year .....	74	29	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	1	45	29
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	1	45	29

**FEDERAL PRISON SYSTEM****Federal Funds****SALARIES AND EXPENSES**

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Federal Prison System for the administration, operation, and maintenance of Federal penal and correctional institutions, and for the provision of technical assistance and advice on corrections related issues to foreign governments, \$8,749,800,000: Provided, That not less than \$409,483,000 shall be for the programs and activities authorized by the First Step Act of 2018 (Public Law 115–391): Provided further, That the Attorney General may transfer to the Department of Health and Human Services such amounts as may be necessary for direct expenditures by that Department for medical relief for inmates of Federal penal and correctional institutions: Provided further, That the Director of the Federal Prison System, where necessary, may enter into contracts with a fiscal agent or fiscal intermediary claims processor to determine the amounts payable to persons who, on behalf of the Federal Prison System, furnish health services to individuals committed to the custody of the Federal Prison System: Provided further, That not to exceed \$5,400 shall be available for official reception and representation expenses: Provided further, That not to exceed \$50,000,000 shall remain available until expended for necessary operations: Provided further, That, of the amounts provided for contract confinement, not to exceed \$20,000,000 shall remain available until expended to make payments in advance for grants, contracts and reimbursable agreements, and other expenses: Provided further, That the Director of the Federal Prison System may accept donated property and services relating to the operation of the prison card program from a not-for-profit entity which has operated such program in the past, notwithstanding the fact that such not-for-profit entity furnishes services under contracts to the Federal Prison System relating to the operation of pre-release services, halfway houses, or other custodial facilities.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 015–1060–0–1–753	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Inmate Care and Programs .....	3,439	3,433	3,606
0002 Institution Security and Administration .....	4,544	4,338	4,422
0003 Contract Confinement .....	606	598	707
0091 Total operating expenses .....	8,589	8,369	8,735
0192 Total direct program .....	8,589	8,369	8,735
0799 Total direct obligations .....	8,589	8,369	8,735
0801 Salaries and Expenses (Reimbursable) .....	4	15	15
0900 Total new obligations, unexpired accounts .....	8,593	8,384	8,750
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	50		16
1012 Unobligated balance transfers between expired and unexpired accounts .....	70		
1021 Recoveries of prior year unpaid obligations .....	1		
1033 Recoveries of prior year paid obligations .....	100		
1070 Unobligated balance (total) .....	221		16
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8,392	8,393	8,750
1120 Appropriations transferred to other acct [015–1003] .....	-18		
1120 Appropriations transferred to other acct [015–0401] .....	-8	-8	
1160 Appropriation, discretionary (total) .....	8,366	8,385	8,750
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	16	15	15
1701 Change in uncollected payments, Federal sources .....	8		
1750 Spending auth from offsetting collections, disc (total) .....	24	15	15
1900 Budget authority (total) .....	8,390	8,400	8,765
1930 Total budgetary resources available .....	8,611	8,400	8,781
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-18		
1941 Unexpired unobligated balance, end of year .....		16	31
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,312	894	1,410
3010 New obligations, unexpired accounts .....	8,593	8,384	8,750

3011	Obligations ("upward adjustments"), expired accounts .....	429		
3020	Outlays (gross) .....	-9,010	-7,868	-8,543
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041	Recoveries of prior year unpaid obligations, expired .....	-429		
3050	Unpaid obligations, end of year .....	894	1,410	1,617
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-12	-18	-18
3070	Change in uncollected pymts, Fed sources, unexpired .....	-8		
3071	Change in uncollected pymts, Fed sources, expired .....	2		
3090	Uncollected pymts, Fed sources, end of year .....	-18	-18	-18
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,300	876	1,392
3200	Obligated balance, end of year .....	876	1,392	1,599

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	8,390	8,400	8,765
Outlays, gross:				
4010	Outlays from new discretionary authority .....	7,721	7,142	7,453
4011	Outlays from discretionary balances .....	1,289	726	1,090
4020	Outlays, gross (total) .....	9,010	7,868	8,543
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-8		
4033	Non-Federal sources .....	-162	-15	-15
4040	Offsets against gross budget authority and outlays (total) ....	-170	-15	-15
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-8		
4052	Offsetting collections credited to expired accounts .....	54		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	100		
4060	Additional offsets against budget authority only (total) .....	146		
4070	Budget authority, net (discretionary) .....	8,366	8,385	8,750
4080	Outlays, net (discretionary) .....	8,840	7,853	8,528
4180	Budget authority, net (total) .....	8,366	8,385	8,750
4190	Outlays, net (total) .....	8,840	7,853	8,528

This appropriation will provide for the custody and care of a projected average daily population of over 155,000 individuals, and for the maintenance and operation of 121 penal institutions, regional offices, and a central office located in Washington, D.C. The appropriation also finances the incarceration of individuals in the BOP's care and custody who are in State and local jails and other facilities for short periods of time. The Federal Prison System (FPS) also receives reimbursements for the daily care and maintenance of State and local offenders, for utilities used by Federal Prison Industries, Inc., for staff housing, and for meals purchased by FPS staff at institutions.

**Inmate Care and Programs.**—This activity covers the costs of all food, medical supplies, clothing, welfare services, release clothing, transportation, gratuities, staff salaries (including salaries of Health Resources and Services Administration commissioned officers), and operational costs of functions directly related to providing inmate care. This decision unit also finances the costs of GED classes and other educational programs, vocational training, drug treatment, religious programs, psychological services, and other inmate programs such as Life Connections.

**Institution Security and Administration.**—This activity covers costs associated with the maintenance of facilities and institution security. This activity finances institution maintenance, motor pool operations, power-house operations, institution security, and other administrative functions. In addition, this activity covers all costs associated with general administration and provides funding for the central office, regional offices, and staff training centers. Also included are oversight functions of the executive staff and regional and central office program managers in the areas of budget development and execution; financial management; procurement and property management; human resource management; inmate systems management; safety; legal counsel; research and evaluation; and systems support.

**Contract Confinement.**—This activity provides for the confinement of sentenced Federal offenders in a Government-owned, contractor-operated facility, and State, local, and private contract facilities. It also provides for the care of individuals in custody who are in contract community residential

## SALARIES AND EXPENSES—Continued

centers and covers the costs associated with management and oversight of contract confinement functions.

For 2026, BOP requests no less than \$409.5 million in base funding to continue robustly implementing the First Step Act. The full and timely implementation of the First Step Act remains a priority for the BOP.

## Object Classification (in millions of dollars)

Identification code 015–1060–0–1–753	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2,884	3,049	3,406
11.3 Other than full-time permanent .....	18	14	14
11.5 Other personnel compensation .....	625	549	490
11.8 Special personal services payments .....	4	4	4
11.9 Total personnel compensation .....	3,531	3,616	3,914
12.1 Civilian personnel benefits .....	2,151	1,850	1,918
21.0 Travel and transportation of persons .....	52	36	35
22.0 Transportation of things .....	13	12	11
23.1 Rental payments to GSA .....		30	30
23.2 Rental payments to others .....	3	3	3
23.3 Communications, utilities, and miscellaneous charges .....	391	302	299
24.0 Printing and reproduction .....	5	1	1
25.1 Advisory and assistance services .....	26	132	132
25.2 Other services from non-Federal sources .....	392	390	390
25.3 Other goods and services from Federal sources .....	171	93	93
25.4 Operation and maintenance of facilities .....	43	45	45
25.6 Medical care .....	408	478	478
25.7 Operation and maintenance of equipment .....	203	237	237
25.8 Subsistence and support of persons .....	484	498	498
26.0 Supplies and materials .....	644	548	552
31.0 Equipment .....	18	64	64
32.0 Land and structures .....	3	4	13
41.0 Grants, subsidies, and contributions .....	9	13	17
42.0 Insurance claims and indemnities .....	42	17	5
99.0 Direct obligations .....	8,589	8,369	8,735
99.0 Reimbursable obligations .....	4	15	15
99.9 Total new obligations, unexpired accounts .....	8,593	8,384	8,750

## Employment Summary

Identification code 015–1060–0–1–753	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	34,155	34,900	35,418

## BUILDINGS AND FACILITIES

For planning, acquisition of sites, and construction of new facilities; purchase and acquisition of facilities and remodeling, and equipping of such facilities for penal and correctional use, including all necessary expenses incident thereto, by contract or force account; and constructing, remodeling, and equipping necessary buildings and facilities at existing penal and correctional institutions, including all necessary expenses incident thereto, by contract or force account, \$117,000,000, to remain available until expended: Provided, That labor of United States prisoners may be used for work performed under this appropriation.

(CANCELLATION)

Of the unobligated balances from prior year appropriations available under this heading, \$610,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## BUILDINGS AND FACILITIES

■ For an additional amount for "Buildings and Facilities", \$64,795,500, to remain available until expended, for necessary expenses related to the consequences of major disasters: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 015–1003–0–1–753	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 New construction .....	2	2	2
0002 Modernization and Repair .....	189	243	115
0900 Total new obligations, unexpired accounts .....	191	245	117
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	775	754	754
1012 Unobligated balance transfers between expired and unexpired accounts .....	-13		
1021 Recoveries of prior year unpaid obligations .....	4		
1070 Unobligated balance (total) .....	766	754	754
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	180	245	117
1121 Appropriations transferred from other acct [015–1060] ...	18		
1130 Appropriations permanently reduced .....	-19		
1131 Unobligated balance of appropriations permanently reduced .....			-610
1160 Appropriation, discretionary (total) .....	179	245	-493
1930 Total budgetary resources available .....	945	999	261
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	754	754	144
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	655	524	572
3010 New obligations, unexpired accounts .....	191	245	117
3020 Outlays (gross) .....	-318	-197	-155
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3050 Unpaid obligations, end of year .....	524	572	534
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	655	524	572
3200 Obligated balance, end of year .....	524	572	534
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	179	245	-493
Outlays, gross:			
4010 Outlays from new discretionary authority .....	48	24	-49
4011 Outlays from discretionary balances .....	270	173	204
4020 Outlays, gross (total) .....	318	197	155
4180 Budget authority, net (total) .....	179	245	-493
4190 Outlays, net (total) .....	318	197	155

**New Construction.**—This activity includes the costs associated with land and building acquisition, new prison construction, and land payments for the Federal Transfer Center in Oklahoma City, which serves as a Bureau-wide transfer and processing center. For 2026, the Budget requests \$2.0 million for new construction base program funding, and proposes a cancellation of \$610.0 million in prior years' unobligated new construction balances.

**Modernization and Repair of Existing Facilities.**—This activity includes costs associated with rehabilitation, modernization, and renovation of Bureau-owned buildings and other structures in order to meet legal requirements and accommodate correctional programs. For 2026, the Budget requests \$115.0 million to fund the modernization and repair base program.

## Object Classification (in millions of dollars)

Identification code 015–1003–0–1–753	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	5	5	5
12.1 Civilian personnel benefits .....	3	3	3
21.0 Travel and transportation of persons .....		1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	4	4
25.2 Other services from non-Federal sources .....	153	209	81
26.0 Supplies and materials .....	12	15	15
31.0 Equipment .....	5	8	8
32.0 Land and structures .....	12		
99.9 Total new obligations, unexpired accounts .....	191	245	117



## Employment Summary

Identification code 015-1003-0-1-753	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	46	51	51

## FEDERAL PRISON INDUSTRIES, INCORPORATED

*The Federal Prison Industries, Incorporated, is hereby authorized to make such expenditures within the limits of funds and borrowing authority available, and in accord with the law, and to make such contracts and commitments without regard to fiscal year limitations as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the program set forth in the budget for the current fiscal year for such corporation.*

## LIMITATION ON ADMINISTRATIVE EXPENSES, FEDERAL PRISON INDUSTRIES, INCORPORATED

*Not to exceed \$2,700,000 of the funds of the Federal Prison Industries, Incorporated, shall be available for its administrative expenses, and for services as authorized by section 3109 of title 5, United States Code, to be computed on an accrual basis to be determined in accordance with the corporation's current prescribed accounting system, and such amounts shall be exclusive of depreciation, payment of claims, and expenditures which such accounting system requires to be capitalized or charged to cost of commodities acquired or produced, including selling and shipping expenses, and expenses in connection with acquisition, construction, operation, maintenance, improvement, protection, or disposition of facilities and other property belonging to the corporation or in which it has an interest.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 015-4500-0-4-753	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0804 Federal Prison Industries .....	652	811	837
0809 Reimbursable program activities, subtotal .....	652	811	837
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	173	194	133
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	3	3
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	662	747	747
1801 Change in uncollected payments, Federal sources .....	8		
1850 Spending auth from offsetting collections, mand (total) .....	670	747	747
1900 Budget authority (total) .....	673	750	750
1930 Total budgetary resources available .....	846	944	883
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	194	133	46
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	203	255	14
3010 New obligations, unexpired accounts .....	652	811	837
3020 Outlays (gross) .....	-600	-1,052	-750
3050 Unpaid obligations, end of year .....	255	14	101
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-32	-40	-40
3070 Change in uncollected pymts, Fed sources, unexpired .....	-8		
3090 Uncollected pymts, Fed sources, end of year .....	-40	-40	-40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	171	215	-26
3200 Obligated balance, end of year .....	215	-26	61
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....		3	3
Mandatory:			
4090 Budget authority, gross .....	670	747	747
Outlays, gross:			
4100 Outlays from new mandatory authority .....	530	747	747

4101 Outlays from mandatory balances .....	70	302	
4110 Outlays, gross (total) .....	600	1,049	747
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-647	-747	-747
4121 Interest on Federal securities .....	-18	-3	-3
4130 Offsets against gross budget authority and outlays (total) ....	-665	-750	-750
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-8		
4160 Budget authority, net (mandatory) .....	-3	-3	-3
4170 Outlays, net (mandatory) .....	-65	299	-3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-65	302	

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	324	347	318
5001 Total investments, EOY: Federal securities: Par value .....	347	318	323

Federal Prison Industries, Inc. (FPI) was created by Congress in 1934 and is a wholly-owned Government corporation. Its mission is to protect society and reduce crime by preparing inmates with job training and practical work skills for reentry success. This rehabilitative work program provides products and services primarily to other Federal agencies. FPI's operations are self-sustaining to minimize impacts to taxpayers and are diversified to maximize meaningful inmate employment opportunities and minimize the effects of competition on private industry and labor. FPI provides job and life skills training to inmates, makes prisons and communities safer, allows inmates to meet their financial obligations, and supports local and small businesses through its purchases of materials.

FPI operates as a revolving fund and does not receive an annual appropriation. The majority of revenues are derived from the sale of products and services to other federal departments, agencies, and bureaus. Operating expenses such as the cost of raw materials and supplies, inmate wages, staff salaries, and capital expenditures are applied against these revenues resulting in net operating income or loss, which is reapplied toward operating costs for future production. In this regard, FPI makes capital investments in buildings and improvements, machinery, and equipment as necessary to conduct its industrial operations. To increase inmate work opportunities, FPI continues to explore opportunities with commercial customers.

In the Consolidated and Further Continuing Appropriations Act, 2012 (P.L. 112-55), FPI received two authorities to increase inmate employment. The first enables FPI to recapture work that would otherwise be performed outside of the United States, also known as repatriation. The second authorizes FPI to participate in the Prison Industries Enhancement Certification Program, which allows FPI to partner with commercial businesses under a strict set of conditions to manufacture and sell prison-made goods in interstate commerce.

More recently, in December 2018, the First Step Act of 2018 (P.L. 115-391) provided FPI with four additional market authorities to expand inmate employment. These new authorities include the sale of FPI products to public entities for use in correctional institutions; public entities for use in disaster relief or emergency response; the D.C. government; and, except for office furniture, certain IRS-recognized non-profit organizations.

## Object Classification (in millions of dollars)

Identification code 015-4500-0-4-753	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	66	78	81
11.5 Other personnel compensation .....	2	3	3
11.8 Special personal services payments .....	35	39	41
11.9 Total personnel compensation .....	103	120	125
12.1 Civilian personnel benefits .....	44	41	43
21.0 Travel and transportation of persons .....	3	3	3
22.0 Transportation of things .....	1	2	3
23.2 Rental payments to others .....		8	8
23.3 Communications, utilities, and miscellaneous charges .....	8	13	13
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	14	14	14
26.0 Supplies and materials .....	468	598	616

## FEDERAL PRISON INDUSTRIES, INCORPORATED—Continued

## Object Classification—Continued

Identification code 015-4500-0-4-753	2024 actual	2025 est.	2026 est.
31.0 Equipment .....	10	11	11
99.9 Total new obligations, unexpired accounts .....	652	811	837

## Employment Summary

Identification code 015-4500-0-4-753	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	714	792	792

## Trust Funds

## COMMISSARY FUNDS, FEDERAL PRISONS (TRUST REVOLVING FUND)

## Program and Financing (in millions of dollars)

Identification code 015-8408-0-8-753	2024 actual	2025 est.	2026 est.
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## Obligations by program activity:

0801 Commissary Funds, Federal Prisons (trust Revolving Fund) (Reimbursable) .....	423	441	441
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## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	168	186	186
1021 Recoveries of prior year unpaid obligations .....	7		
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	176	186	186
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	436	441	441
1802 Offsetting collections (previously unavailable) .....	4	7	7
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-7	-7	-7
1850 Spending auth from offsetting collections, mand (total) .....	433	441	441
1930 Total budgetary resources available .....	609	627	627
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	186	186	186

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	37	52	26
3010 New obligations, unexpired accounts .....	423	441	441
3020 Outlays (gross) .....	-401	-467	-467
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7		
3050 Unpaid obligations, end of year .....	52	26	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	37	52	26
3200 Obligated balance, end of year .....	52	26	

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	433	441	441
Outlays, gross:			
4100 Outlays from new mandatory authority .....	393	441	441
4101 Outlays from mandatory balances .....	8	26	26
4110 Outlays, gross (total) .....	401	467	467
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-78		
4121 Interest on Federal securities .....	-6	-6	-6
4123 Non-Federal sources .....	-353	-435	-435
4130 Offsets against gross budget authority and outlays (total) ....	-437	-441	-441
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4160 Budget authority, net (mandatory) .....	-3		
4170 Outlays, net (mandatory) .....	-36	26	26
4180 Budget authority, net (total) .....	-3		
4190 Outlays, net (total) .....	-36	26	26

## Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections .....	4	7	7
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5092 Unexpired unavailable balance, EOY: Offsetting collections .....	7	7	7
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**Budget Program.**—The Commissary Fund consists of the operation of commissaries for the inmates as an earned privilege.

**Financing.**—Profits are derived from the sale of goods and services to inmates. Sales for 2026 are estimated at \$435 million. Adequate working capital is assured from retained earnings.

**Operating Results.**—Profits received are used for programs, goods, and services for the benefit of inmates.

## Object Classification (in millions of dollars)

Identification code 015-8408-0-8-753	2024 actual	2025 est.	2026 est.
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## Reimbursable obligations:

Personnel compensation:			
11.1 Full-time permanent .....	55	67	67
11.5 Other personnel compensation .....	1	1	1
11.8 Special personal services payments .....	34	34	34
11.9 Total personnel compensation .....	90	102	102
12.1 Civilian personnel benefits .....	40	40	40
21.0 Travel and transportation of persons .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	33	33	33
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	5	5	5
25.7 Operation and maintenance of equipment .....	26	26	26
26.0 Supplies and materials .....	223	229	229
31.0 Equipment .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	423	441	441

## Employment Summary

Identification code 015-8408-0-8-753	2024 actual	2025 est.	2026 est.
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2001 Reimbursable civilian full-time equivalent employment .....	682	797	746
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## STATE, LOCAL, AND TRIBAL JUSTICE ASSISTANCE

## Federal Funds

## RESEARCH, EVALUATION AND STATISTICS

For grants, contracts, cooperative agreements, and other assistance authorized by title I of the Omnibus Crime Control and Safe Streets Act of 1968 ("the 1968 Act") (Public Law 90-351); the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103-322) ("the 1994 Act"); the Juvenile Justice and Delinquency Prevention Act of 1974 ("the 1974 Act") (Public Law 93-415); the PROTECT Act (Public Law 108-21); the Justice for All Act of 2004 (Public Law 108-405); the Violence Against Women and Department of Justice Reauthorization Act of 2005 (Public Law 109-162) ("the 2005 Act"); the Victims of Child Abuse Act of 1990 (title II of Public Law 101-647); the Second Chance Act of 2007 (Public Law 110-199); the Victims of Crime Act of 1984 (chapter XIV of title II of Public Law 98-473); the Adam Walsh Child Protection and Safety Act of 2006 (Public Law 109-248) ("the Adam Walsh Act"); the PROTECT Our Children Act of 2008 (Public Law 110-401); subtitle C of title II of the Homeland Security Act of 2002 (Public Law 107-296) ("the 2002 Act"); the Prison Rape Elimination Act of 2003 (Public Law 108-79) ("PREA"); the NICS Improvement Amendments Act of 2007 (Public Law 110-180); the Violence Against Women Reauthorization Act of 2013 (Public Law 113-4) ("the VAW 2013 Act"); the Comprehensive Addiction and Recovery Act of 2016 (Public Law 114-198); the First Step Act of 2018 (Public Law 115-391); and other programs, \$55,000,000, to remain available until expended, of which—

(1) \$33,000,000 is for criminal justice statistics programs and other activities as authorized by part C of title I of the 1968 Act; and

(2) \$22,000,000 is for research, development, and evaluation programs, and other activities as authorized by part B of title I of the 1968 Act and subtitle C of title II of the 2002 Act, and for activities authorized by or consistent with the First Step Act of 2018.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 015–0401–0–1–754	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Institute of Justice .....	19	32	22
0002 Bureau of Justice Statistics .....	39	25	33
0004 Regional Information Sharing System .....	41	42	40
0011 Management and Administration .....	14	7	4
0013 Research on Domestic Radicalization .....	7	.....	.....
0014 Research, Evaluation, and Statistics Set-aside .....	51	48	45
0015 Research on Violence Against Women .....	2	3	3
0029 FIRST STEP Act Evaluation Activities (transfer from BOP) .....	8	8	.....
0033 Law Enforcement Response to Opioid Overdoses .....	1	.....	.....
0047 Research on Multidisciplinary Teams .....	1	2	.....
0048 Research and Development in Forensic Science for Criminal Justice .....	1	1	.....
0799 Total direct obligations .....	184	168	147
0801 Programmatic Reimbursable .....	23	14	14
0802 Management & Administration Reimbursable .....	329	294	268
0899 Total reimbursable obligations .....	352	308	282
0900 Total new obligations, unexpired accounts .....	536	476	429
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	88	65	46
1021 Recoveries of prior year unpaid obligations .....	16	5	5
1070 Unobligated balance (total) .....	104	70	51
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	65	65	55
1121 Appropriations transferred from other acct SandL [015–0404] .....	39	40	38
1121 Appropriations transferred from other acct JJP [015–0405] .....	8	7	8
1121 Appropriations transferred from other acct OVW [015–0409] .....	3	3	2
1121 Appropriations transferred from other acct COPS [015–0406] .....	44	44	44
1121 Appropriations transferred from other acct BOP [015–1060] .....	8	8	.....
1131 Unobligated balance of appropriations permanently reduced .....	-1	-5	-10
1160 Appropriation, discretionary (total) .....	166	162	137
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	178	290	318
1701 Change in uncollected payments, Federal sources .....	153	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	331	290	318
1900 Budget authority (total) .....	497	452	455
1930 Total budgetary resources available .....	601	522	506
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	65	46	77
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	435	391	225
3010 New obligations, unexpired accounts .....	536	476	429
3020 Outlays (gross) .....	-564	-637	-490
3040 Recoveries of prior year unpaid obligations, unexpired .....	-16	-5	-5
3050 Unpaid obligations, end of year .....	391	225	159
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-59	-212	-212
3070 Change in uncollected pymts, Fed sources, unexpired .....	-153	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-212	-212	-212
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	376	179	13
3200 Obligated balance, end of year .....	179	13	-53

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	497	452	455
Outlays, gross:			
4010 Outlays from new discretionary authority .....	320	283	300
4011 Outlays from discretionary balances .....	244	354	190
4020 Outlays, gross (total) .....	564	637	490
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-178	-290	-318
4040 Offsets against gross budget authority and outlays (total) ....	-178	-290	-318

Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-153	.....	.....
4060 Additional offsets against budget authority only (total) .....	-153	.....	.....
4070 Budget authority, net (discretionary) .....	166	162	137
4080 Outlays, net (discretionary) .....	386	347	172
4180 Budget authority, net (total) .....	166	162	137
4190 Outlays, net (total) .....	386	347	172

The 2026 Budget requests \$55 million for the Office of Justice Programs (OJP) Research, Evaluation, and Statistics appropriation. This appropriation supports objective and rigorous scientific research, evaluation, and collection and dissemination of statistical data to inform efforts that promote public safety and advance justice. The information and technologies developed through OJP's research and statistical programs improve the efficiency and effectiveness of criminal justice systems and programs at all levels of government.

*Research, Development, and Evaluation Program.*—The 2026 Budget proposes a direct appropriation of \$22 million for the National Institute of Justice (NIJ) to support high-quality research, development, and evaluation in the forensic, social, and physical sciences.

*Criminal Justice Statistics Program.*—The 2026 Budget proposes \$33 million for the Bureau of Justice Statistics (BJS) to carry out national statistical collections supporting data-driven approaches to reduce and prevent crime and to assist state, local and tribal governments in enhancing their statistical capabilities, including improving criminal history records and information systems. Current programs provide statistics on victimization, law enforcement, Federal justice systems, prosecution and adjudication (courts), corrections, and criminal histories and recidivism.

*Research, Evaluation and Statistics Set Aside.*—The 2026 Budget requests a set-aside of up to 2.5 percent for research, evaluation, and statistics. The set-aside amount from OJP discretionary programs supports the base programs for NIJ and BJS.

*Management and Administration.*—The 2026 Budget proposes a total Management and Administration funding level of \$272.2 million for OJP, supporting 719 total FTE.

The Department's grants components, including the Office of Community Oriented Policing Services (COPS), Office of Tribal Justice (OTJ), and Office on Violence Against Women (OVW), will be consolidated into the OJP. This consolidation will eliminate duplicative positions, infrastructure, and programs. The Department continues to analyze the best method to effectuate this merger, including the name of this component.

## Object Classification (in millions of dollars)

Identification code 015–0401–0–1–754	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	5	5	4
21.0 Travel and transportation of persons .....	2	2	2
25.1 Advisory and assistance services .....	16	15	13
25.3 Other goods and services from Federal sources .....	47	42	37
26.0 Supplies and materials .....	1	1	1
41.0 Grants, subsidies, and contributions .....	113	103	90
99.0 Direct obligations .....	184	168	147
99.0 Reimbursable obligations .....	352	308	282
99.9 Total new obligations, unexpired accounts .....	536	476	429

## Employment Summary

Identification code 015–0401–0–1–754	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	738	798	719

## STATE AND LOCAL LAW ENFORCEMENT ASSISTANCE

(INCLUDING TRANSFER OF FUNDS)

*For grants, contracts, cooperative agreements, and other assistance authorized by the Violent Crime Control and Law Enforcement Act of 1994 (Public Law*

## STATE AND LOCAL LAW ENFORCEMENT ASSISTANCE—Continued

103–322) ("the 1994 Act"); title I of the Omnibus Crime Control and Safe Streets Act of 1968 (Public Law 90–351) ("the 1968 Act"); the Justice for All Act of 2004 (Public Law 108–405); the Victims of Child Abuse Act of 1990 (title II of Public Law 101–647) ("the 1990 Act"); the Trafficking Victims Protection Reauthorization Act of 2005 (Public Law 109–164) ("the TVPRA of 2005"); the Violence Against Women and Department of Justice Reauthorization Act of 2005 (Public Law 109–162) ("the 2005 Act"); the Adam Walsh Child Protection and Safety Act of 2006 (Public Law 109–248) ("the Adam Walsh Act"); the Victims of Trafficking and Violence Protection Act of 2000 (Public Law 106–386) ("the Victims of Trafficking Act"); the NICS Improvement Amendments Act of 2007 (Public Law 110–180); subtitle C of title II of the Homeland Security Act of 2002 (Public Law 107–296) ("the 2002 Act"); the Prison Rape Elimination Act of 2003 (Public Law 108–79) ("PREA"); the Public Safety Officer Medal of Valor Act of 2001 (Public Law 107–12); the Second Chance Act of 2007 (Public Law 110–199); the Prioritizing Resources and Organization for Intellectual Property Act of 2008 (Public Law 110–403) ("the PRO-IP Act"); the Victims of Crime Act of 1984 (chapter XIV of title II of Public Law 98–473) ("the 1984 Act"); the Violence Against Women Reauthorization Act of 2013 (Public Law 113–4) ("the VAW 2013 Act"); the Comprehensive Addiction and Recovery Act of 2016 (Public Law 114–198) ("CARA"); the Justice for All Reauthorization Act of 2016 (Public Law 114–324); Kevin and Avonte's Law of 2018 (division Q of Public Law 115–141) ("Kevin and Avonte's Law"); the Keep Young Athletes Safe Act of 2018 (title III of division S of Public Law 115–141) (36 U.S.C. 220531) ("the Keep Young Athletes Safe Act"); the STOP School Violence Act of 2018 (title V of division S of Public Law 115–141) ("the STOP School Violence Act"); the Fix NICS Act of 2018 (title VI of division S of Public Law 115–141); the Project Safe Neighborhoods Grant Program Authorization Act of 2018 (Public Law 115–185); the SUPPORT for Patients and Communities Act (Public Law 115–271); the Second Chance Reauthorization Act of 2018 (Public Law 115–391); the Matthew Shepard and James Byrd, Jr. Hate Crimes Prevention Act (Public Law 111–84); title II of Kristen's Act (title II of Public Law 106–468, as amended); the Ashanti Alert Act of 2018 (Public Law 115–401); the Missing Persons and Unidentified Remains Act of 2019 (Public Law 116–277); the Jabara-Heyer NO HATE Act (34 U.S.C. 30507); the Violence Against Women Act Reauthorization Act of 2022 (division W of Public Law 117–103) ("the 2022 Act"); Daniel Anderl Judicial Security and Privacy Act of 2022 (Public Law 117–263); and other programs, \$1,514,800,000, to remain available until expended as follows—

(1) \$446,000,000 for the Edward Byrne Memorial Justice Assistance Grant program as authorized by subpart 1 of part E of title I of the 1968 Act (except that section 1001(c), and the special rules for Puerto Rico under section 505(g), of title I of the 1968 Act shall not apply for purposes of this Act), of which, notwithstanding such subpart 1—

(A) \$13,000,000 is for an Officer Robert Wilson III memorial initiative on Preventing Violence Against Law Enforcement and Ensuring Officer Resilience and Survivability (VALOR);

(B) \$3,000,000 is for the operation, maintenance, and expansion of the National Missing and Unidentified Persons System;

(C) \$15,500,000 is for prison rape prevention and prosecution grants to States and units of local government, and other programs, as authorized by PREA;

(D) \$3,000,000 is for the Missing Americans Alert Program (title XXIV of the 1994 Act), as amended by Kevin and Avonte's Law;

(E) \$40,000,000 is for grants authorized under the Project Safe Neighborhoods Grant Authorization Act of 2018 (Public Law 115–185);

(F) \$1,000,000 is for the purposes of the Ashanti Alert Communications Network as authorized under the Ashanti Alert Act of 2018 (Public Law 115–401);

(G) \$7,000,000 is for a rural violent crime initiative, including assistance for law enforcement;

(H) \$5,000,000 is for grants authorized under the Missing Persons and Unidentified Remains Act of 2019 (Public Law 116–277);

(2) \$88,000,000 for victim services programs for victims of trafficking, as authorized by section 107(b)(2) of the Victims of Trafficking Act, by the TVPRA of 2005, or programs authorized under Public Law 113–4;

(3) \$4,800,000 for a grant program to prevent and address economic, high technology, white collar, and Internet crime, including as authorized by section 401 of Public Law 110–403;

(4) \$18,000,000 for sex offender management assistance, as authorized by the Adam Walsh Act, and related activities;

(5) \$30,000,000 for the Patrick Leahy Bulletproof Vest Partnership Grant Program, as authorized by section 2501 of title I of the 1968 Act: Provided, That \$1,500,000 shall be transferred directly to the National Institute of Standards and Technology's Office of Law Enforcement Standards for research, testing, and evaluation programs;

(6) \$1,000,000 for the National Sex Offender Public Website;

(7) \$88,000,000 for grants to States to upgrade criminal and mental health records for the National Instant Criminal Background Check System, of which not less than \$25,000,000 shall be for grants made under the authorities of the NICS Improvement Amendments Act of 2007 (Public Law 110–180) and Fix NICS Act of 2018;

(8) \$10,000,000 for Paul Coverdell Forensic Sciences Improvement Grants under part BB of title I of the 1968 Act;

(9) \$148,000,000 for DNA-related and forensic programs and activities, of which—

(A) \$120,000,000 is for the purposes authorized under section 2 of the DNA Analysis Backlog Elimination Act of 2000 (Public Law 106–546) (the Debbie Smith DNA Backlog Grant Program): Provided, That up to 4 percent of funds made available under this paragraph may be used for the purposes described in the DNA Training and Education for Law Enforcement, Correctional Personnel, and Court Officers program (Public Law 108–405, section 303);

(B) \$10,000,000 for other local, State, and Federal forensic activities;

(C) \$14,000,000 is for the purposes described in the Kirk Bloodsworth Post-Conviction DNA Testing Grant Program (Public Law 108–405, section 412); and

(D) \$4,000,000 is for Sexual Assault Forensic Exam Program grants, including as authorized by section 304 of Public Law 108–405;

(10) \$51,500,000 for community-based grant programs to improve the response to sexual assault and apply enhanced approaches and techniques to reduce violent crime, including assistance for investigation and prosecution of related cold cases;

(11) \$9,000,000 for the court-appointed special advocate program, as authorized by section 217 of the 1990 Act;

(12) \$117,000,000 for offender reentry programs and research, as authorized by the Second Chance Act of 2007 (Public Law 110–199) and by the Second Chance Reauthorization Act of 2018 (Public Law 115–391), without regard to the time limitations specified at section 6(1) of such Act, of which not to exceed—

(A) \$5,000,000 is for children of incarcerated parents demonstration programs to enhance and maintain parental and family relationships for incarcerated parents as a reentry or recidivism reduction strategy; and

(B) \$10,000,000 is for a grant program for crisis stabilization and community reentry, as authorized by the Crisis Stabilization and Community Reentry Act of 2020 (Public Law 116–281);

(13) \$418,000,000 for comprehensive opioid use reduction activities, including as authorized by CARA, and for the following programs, which shall address opioid, stimulant, and substance use disorders consistent with underlying program authorities, of which—

(A) \$89,000,000 is for Drug Courts, as authorized by section 1001(a)(25)(A) of title I of the 1968 Act;

(B) \$40,000,000 is for mental health courts and adult and juvenile collaboration program grants, as authorized by parts V and HH of title I of the 1968;

(C) \$35,000,000 is for grants for Residential Substance Abuse Treatment for State Prisoners, as authorized by part S of title I of the 1968 Act;

(D) \$30,000,000 is for a veterans treatment courts program;

(E) \$35,000,000 is for a program to monitor prescription drugs and scheduled listed chemical products; and

(F) \$189,000,000 is for a comprehensive opioid, stimulant, and substance use disorder program;

(14) \$2,500,000 for a competitive grant program authorized by the Keep Young Athletes Safe Act (36 U.S.C. 220531);

(15) \$75,000,000 for grants to be administered by the Bureau of Justice Assistance for purposes authorized under the STOP School Violence Act;

(16) \$3,000,000 for grants to State and local law enforcement agencies for the expenses associated with the investigation and prosecution of criminal offenses involving civil rights, as authorized by the Emmett Till Unsolved Civil Rights Crimes Reauthorization Act of 2016 (Public Law 114–325); and

(17) \$5,000,000 for a grant program as authorized by the Daniel Anderl Judicial Security and Privacy Act of 2022: Provided, That, if a unit of local government uses any of the funds made available under this heading to increase the number of law enforcement officers, the unit of local government will achieve a net gain in the number of law enforcement officers who perform non-administrative public sector safety service: Provided further, That in the spending plan submitted pursuant to section 528 of this Act, the Office of Justice Programs shall specifically and explicitly identify all changes in the administration of competitive grant programs for fiscal year 2026, including changes to applicant eligibility, priority areas or weightings, and the application review process.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 015–0404–0–1–754	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State Criminal Alien Assistance Program .....	211	215	.....
0002 Adam Walsh Act Implementation .....	17	17	17
0007 Justice Assistance Grants .....	32	360	330
0009 Residential Substance Abuse Treatment .....	30	14	32
0010 Drug Court Program .....	72	82	82
0011 Community Trust Initiative: Justice Reinvestment Initiative .....	31	32	.....
0012 Victims of Trafficking .....	83	87	81
0013 Prescription Drug Monitoring Program .....	6	32	32
0014 Prison Rape Prevention and Prosecution Program .....	9	14	14
0015 Capital Litigation Improvement Grant Program .....	8	12	.....
0016 Justice and Mental Health Collaborations .....	35	37	37
0017 National Sex Offender Public Website .....	1	1	1
0018 Project Hope Opportunity Probation with Enforcement (HOPE) .....	4	5	.....
0019 Bulletproof Vest Partnership .....	24	28	28
0022 National Criminal Records History Improvement Program (NCHIP) .....	53	57	62
0029 Court Appointed Special Advocate (CASA) .....	26	13	8
0031 National Instant Criminal Background Check System (NICS) Act Record Improvement Pgm (NARIP) .....	21	23	25
0035 Post-conviction DNA Testing grants .....	18	13	13
0038 Sexual Assault Forensic Exam Program grants .....	3	4	4
0043 Project Safe Neighborhoods .....	17	17	37
0044 DNA Initiative - DNA Related and Forensic Programs and Activities .....	107	110	110
0045 Coverdell Forensic Science Grants .....	30	31	9
0050 Second Chance Act/Offender Reentry .....	38	73	94
0053 Missing Alzheimer's Patient Alert Program (Kevin and Avonte's Law) .....	3	3	3
0056 Economic, High-tech, White Collar, and Internet Crime Prevention .....	6	.....	4
0077 VALOR Initiative .....	11	12	12
0082 Tribal Assistance .....	44	46	.....
0084 John R. Justice Student Loan Repayment Program .....	3	3	.....
0088 Intellectual Property Enforcement Program .....	2	.....	.....
0089 Management and Administration .....	170	165	130
0091 Direct program activities, subtotal .....	1,115	1,506	1,165
0103 Veterans Treatment Courts .....	24	37	27
0104 Daniel Aderl Act (Judicial Security) .....	.....	.....	5
0108 Sexual Assault Kit Initiative (SAKI) (Community Teams to Reduce the SAK Backlog) .....	.....	47	47
0115 Community Trust Initiative: Body-Worn Camera (BWC) Partnership Program .....	9	29	.....
0116 National Missing and Unidentified Persons System .....	2	3	3
0117 Emergency Federal Law Enforcement Assistance .....	.....	3	.....
0120 Presidential Nominating Conventions .....	150	.....	.....
0122 Natl. Training Center to Improve Police Responses to People with Mental Illness .....	11	10	.....
0132 Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAP) .....	26	174	174
0137 Innovations in Supervision (Smart Probation) .....	6	8	.....
0139 Pay for Success .....	5	7	.....
0140 Children of Incarcerated Parents Demo Grants .....	5	5	4
0141 Keep Young Athletes Safe .....	2	2	2
0143 STOP School Violence Act .....	27	80	73
0156 Emmett Till Unsolved Civil Rights Crimes Program .....	1	.....	3
0159 State, Local, and Federal Forensic Activities .....	11	14	9
0160 National Center for Restorative Justice .....	.....	3	.....
0163 Ashanti Alert Network .....	1	1	1
0164 Family Alternative Sentencing Pilot Program .....	3	3	.....
0165 Child Advocacy Training .....	1	1	.....
0166 Rural Violent Crime Initiative .....	8	6	6
0168 Internet of Things .....	2	.....	.....
0169 Matthew Shepard and James Byrd, Jr. Hate Crimes Prevention Grants Program .....	11	16	.....
0171 Community Violence Intervention .....	41	46	.....
0178 Khalid Jabara and Heather Heyer NO HATE Act Program .....	6	.....	.....
0180 Missing Persons and Unidentified Remains Act .....	.....	5	5
0182 Forensics Ballistics Program .....	.....	1	.....
0183 Crisis Stabilization and Community Reentry .....	8	10	9
0184 Community-Based Approaches for Advancing Justice .....	8	.....	.....
0185 Byrne Discretionary Community Project Funding .....	348	.....	.....
0186 Safer Communities Act Supplemental Funding .....	233	260	261
0187 Multidisciplinary Partnership Improvements for Protective Orders .....	3	3	.....
0188 Virtual Training for Law Enforcement .....	4	.....	.....
0191 Direct program activities, subtotal .....	956	774	629
0799 Total direct obligations .....	2,071	2,280	1,794
0801 State and Local Law Enforcement Assistance (Reimbursable) .....	1	7	7

0900	Total new obligations, unexpired accounts .....	2,072	2,287	1,801
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	462	1,060	905
1021	Recoveries of prior year unpaid obligations .....	148	.....	.....
1033	Recoveries of prior year paid obligations .....	1	.....	.....
1070	Unobligated balance (total) .....	611	1,060	905
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	2,475	2,000	1,513
1120	Appropriations transferred to NIST [013–0500] .....	-2	-2	-2
1120	Appropriations transferred to OJP RES Set-Aside [015–0401] .....	-39	-40	-38
1120	Appropriations transferred to US Marshals Fed Prisoner Detention [015–1020] .....	-94	.....	.....
1120	Appropriations transferred to GLA [015–0128] .....	-12	.....	.....
1131	Unobligated balance of appropriations permanently reduced .....	-113	-106	-212
1160	Appropriation, discretionary (total) .....	2,215	1,852	1,261
Advance appropriations, discretionary:				
1170	Advance appropriation .....	280	280	280
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	30	.....	.....
1701	Change in uncollected payments, Federal sources .....	-4	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	26	.....	.....
1900	Budget authority (total) .....	2,521	2,132	1,541
1930	Total budgetary resources available .....	3,132	3,192	2,446
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1,060	905	645
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	5,785	5,756	5,539
3010	New obligations, unexpired accounts .....	2,072	2,287	1,801
3020	Outlays (gross) .....	-1,953	-2,504	-3,026
3040	Recoveries of prior year unpaid obligations, unexpired .....	-148	.....	.....
3050	Unpaid obligations, end of year .....	5,756	5,539	4,314
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-1	-1
3070	Change in uncollected pymts, Fed sources, unexpired .....	4	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	5,780	5,755	5,538
3200	Obligated balance, end of year .....	5,755	5,538	4,313
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,521	2,132	1,541
Outlays, gross:				
4010	Outlays from new discretionary authority .....	275	381	168
4011	Outlays from discretionary balances .....	1,678	2,123	2,858
4020	Outlays, gross (total) .....	1,953	2,504	3,026
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-29	.....	.....
4033	Non-Federal sources .....	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total) ....	-31	.....	.....
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	4	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4060	Additional offsets against budget authority only (total) .....	5	.....	.....
4070	Budget authority, net (discretionary) .....	2,495	2,132	1,541
4080	Outlays, net (discretionary) .....	1,922	2,504	3,026
4180	Budget authority, net (total) .....	2,495	2,132	1,541
4190	Outlays, net (total) .....	1,922	2,504	3,026

The 2026 Budget requests \$1.5 billion for OJP's State and Local Law Enforcement Assistance appropriation. State, local, and tribal law enforcement and criminal justice professionals are responsible for the majority of the Nation's day-to-day crime prevention and control activities. The programs supported by this account support law enforcement efforts to reduce and prevent violent crime; improve law enforcement officer safety and wellness; address drug-related crime and substance abuse; support victims of trafficking and sexual assault, and better coordinate law enforcement

## STATE AND LOCAL LAW ENFORCEMENT ASSISTANCE—Continued

efforts at all levels of government. The Budget includes programs such as the following:

**Byrne Justice Assistance Grants (JAG).**—The Byrne Justice Assistance Grants program awards grants to state, local, and tribal governments to support a broad range of activities that prevent and control crime, including: law enforcement operations and programs; prosecution and court programs; prevention and education programs; corrections and community corrections programs; drug treatment programs; and planning, evaluation, and technology improvement programs. The 2026 Budget proposes \$446 million for the JAG appropriation. Included in this amount is \$40 million for Project Safe Neighborhoods, which supports the nationwide initiative that identifies the most pressing state and local violent crime problems and develops comprehensive strategies to address and prevent them.

**Comprehensive Addiction Recovery Act (CARA).**—The 2026 Budget requests \$418 million for continued support for programs authorized by the Comprehensive Addiction Recovery Act, including \$189 million for OJP's Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP), which aims to reduce substance use and address use disorders, while reducing the number of overdose fatalities. The 2026 Budget also requests \$89 million for the Drug Court Program, which provides an alternative to incarceration to addicted offenders who enter the criminal justice system, addressing their addiction through treatment and recovery support services and subsequently reducing recidivism. Other CARA-authorized programs requested in the budget include: Veterans Treatment Courts (\$30 million), Residential Substance Abuse Treatment (\$35 million), Justice and Mental Health Collaborations (\$40 million), and the Prescription Drug Monitoring Program (\$35 million).

**Second Chance Act Program.**—This program provides grants to establish and expand various adult and juvenile offender reentry programs and funds related research. Successful reintegration will reduce rates of criminal recidivism, thus increasing public safety. The 2026 Budget proposes \$117 million for this program.

**Combating Sexual Assault and Human Trafficking.**—The 2026 Budget invests in programs that assist state, local, and tribal governments in improving their response to sexual assault and eliminating forensic evidence analysis backlogs related to these cases, including \$51.5 million for the Sexual Assault Kit Initiative. The 2026 Budget also requests \$88 million to support human trafficking grant programs, including support for comprehensive and specialized services for human trafficking victims, as well as multidisciplinary taskforces to identify, investigate, and prosecute these types of cases.

## Object Classification (in millions of dollars)

Identification code 015–0404–0–1–754	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	27	30	23
25.3 Other goods and services from Federal sources .....	183	201	159
41.0 Grants, subsidies, and contributions .....	1,861	2,049	1,612
99.0 Direct obligations .....	2,071	2,280	1,794
99.0 Reimbursable obligations .....	1	7	7
99.9 Total new obligations, unexpired accounts .....	2,072	2,287	1,801

## HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the High Intensity Drug Trafficking Areas Program, as authorized by section 707 of the Office of National Drug Control Policy Reauthorization Act of 1998 ("the Act"; 21 U.S.C. 1706), \$196,000,000, to remain available until September 30, 2027, for drug control activities consistent with the approved strategy for each of the designated High Intensity Drug Trafficking Areas ("HIDTAs"): Provided, That not less than 51 percent of the amounts made available under this heading shall be transferred to State and local entities for drug control activities and shall be obligated not later than 120 days after enactment of this Act:

Provided further, That up to 49 percent of the amounts made available under this heading may be transferred to Federal agencies and departments in amounts determined by the Attorney General, of which up to \$4,000,000 may be used for auditing services and associated activities: Provided further, That any unexpended funds obligated prior to fiscal year 2024 may be used for any other approved activities of that HIDTA, subject to the procedures set forth in section 504 of this Act: Provided further, That upon a determination that all or part of the funds so transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation: Provided further, That section 707 of the Act shall be applied by substituting "Attorney General" for "Director" and "Department of Justice" for "Office", respectively, in each place they appear: Provided further, That unexpended balances in the "High Intensity Drug Trafficking Areas Program, Federal Drug Control Programs, Executive Office of the President" account may be transferred to this appropriation.

## Program and Financing (in millions of dollars)

Identification code 015–1103–0–1–754	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants and Federal Transfers .....			192
0002 Auditing Services and Activities .....			4
0900 Total new obligations, unexpired accounts .....			196
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			196
1930 Total budgetary resources available .....			196
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			196
3020 Outlays (gross) .....			-49
3050 Unpaid obligations, end of year .....			147
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			147
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			196
Outlays, gross:			
4010 Outlays from new discretionary authority .....			49
4180 Budget authority, net (total) .....			196
4190 Outlays, net (total) .....			49

The High Intensity Drug Trafficking Areas (HIDTA) program was established by the Anti-Drug Abuse Act of 1988, as amended, to provide assistance to Federal, State, local, and tribal law enforcement entities operating in those areas most adversely affected by drug trafficking. The HIDTA program provides resources to Federal, State, local, and tribal agencies in each HIDTA region to carry out activities that address the specific drug threats of that region. A central feature of the HIDTA program is the discretion granted to HIDTA Executive Boards to design and carry out activities that reflect the specific drug trafficking threats found in each HIDTA region. This discretion ensures that each HIDTA Executive Board can tailor its strategy and initiatives closely to local conditions and can respond quickly to changes in those conditions. Among the types of activities funded by the HIDTA program are: drug enforcement task forces comprised of multiple Federal, State, local, and tribal agencies designed to dismantle and disrupt drug trafficking organizations; multi-agency intelligence centers that provide drug intelligence to HIDTA initiatives and participating agencies; initiatives to establish or improve interoperability of communications and information systems between and among law enforcement agencies; and investments in technology infrastructure.

For 2026, the Budget proposes to transfer management of the HIDTA program from the Office of National Drug Control Policy to OJP to improve coordination with the Department's other drug enforcement efforts.

**Object Classification** (in millions of dollars)

Identification code 015–1103–0–1–754	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Auditing Services and Activities .....			4
41.0 Grants and Federal Transfers .....			192
99.9 Total new obligations, unexpired accounts .....			196

**Employment Summary**

Identification code 015–1103–0–1–754	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			5

**COMMUNITY ORIENTED POLICING SERVICES****COMMUNITY ORIENTED POLICING SERVICES PROGRAMS**

(INCLUDING TRANSFER OF FUNDS)

For activities authorized by the *Violent Crime Control and Law Enforcement Act of 1994* (Public Law 103–322); the *Omnibus Crime Control and Safe Streets Act of 1968* ("the 1968 Act"); the *Violence Against Women and Department of Justice Reauthorization Act of 2005* (Public Law 109–162) ("the 2005 Act"); the *American Law Enforcement Heroes Act of 2017* (Public Law 115–37); the *Law Enforcement Mental Health and Wellness Act* (Public Law 115–113) ("the LEMHW Act"); the *SUPPORT for Patients and Communities Act* (Public Law 115–271); and the *Supporting and Treating Officers In Crisis Act of 2019* (Public Law 116–32) ("the STOIC Act"), \$344,400,000, to remain available until expended: Provided, That any balances made available through prior year deobligations shall only be available in accordance with section 504 of this Act: Provided further, That of the amount provided under this heading—

(1) \$297,400,000 is for grants under section 1701 of title I of the 1968 Act (34 U.S.C. 10381) for the hiring and rehiring of additional career law enforcement officers under part Q of such title notwithstanding subsection (i) of such section: Provided, That, notwithstanding section 1704(c) of such title (34 U.S.C. 10384(c)), funding for hiring or rehiring a career law enforcement officer may not exceed \$125,000 unless the Director of the Office of Community Oriented Policing Services grants a waiver from this limitation: Provided further, That of the amounts appropriated under this paragraph, \$34,000,000 is for improving Tribal law enforcement, including hiring, equipment, training, anti-methamphetamine activities, and anti-opioid activities: Provided further, That of the amounts appropriated under this paragraph, \$44,000,000 is for regional information sharing activities, as authorized by part M of title I of the 1968 Act, which shall be transferred to and merged with "Research, Evaluation, and Statistics" for administration by the Office of Justice Programs: Provided further, That of the amounts appropriated under this paragraph, no less than \$4,000,000 is to support the Tribal Access Program: Provided further, That of the amounts appropriated under this paragraph, \$10,000,000 is for training, peer mentoring, mental health program activities, and other support services as authorized under the LEMHW Act and the STOIC Act;

(2) \$12,000,000 is for activities authorized by the *POLICE Act of 2016* (Public Law 114–199); and

(3) \$35,000,000 is for competitive grants to be administered by the *Community Oriented Policing Services Office* for purposes authorized under the *STOP School Violence Act* (title V of division S of Public Law 115–141).

(CANCELLATION)

Of the unobligated balances from prior year appropriations available under this heading, \$35,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the *Balanced Budget and Emergency Deficit Control Act of 1985*.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 015–0406–0–1–754	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 Community Policing Development .....	25	45	
0006 Law Enforcement Mental Health and Wellness .....	10	10	10
0007 Management and administration .....	35	33	29
0008 Tribal Law Enforcement .....	34	34	34

0009 COPS Hiring Program .....	165	171	180
0010 School Safety Program .....	53	53	35
0012 COPS Anti-Methamphetamine Program .....	16	16	
0013 Anti-Heroin Task Forces .....	35	35	
0016 Preparing for Active Shooter Situations .....	12	12	12
0017 COPS Equipment and Technology .....	247		
0018 Collaborative Reform .....	8	8	
0799 Total direct obligations .....	640	417	300
0801 Community Oriented Policing Services (Reimbursable) .....	2	3	
0900 Total new obligations, unexpired accounts .....	642	420	300

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	41	60	13
1021 Recoveries of prior year unpaid obligations .....	39		22
1070 Unobligated balance (total) .....	80	60	35
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	664	417	344
1120 Appropriations transferred to other acct [015–0401] .....	-44	-44	-44
1120 Appropriations transferred to other acct [015–1020] .....	-3		
1131 Unobligated balance of appropriations permanently reduced .....	-15	-20	-35
1160 Appropriation, discretionary (total) .....	602	353	265
Advance appropriations, discretionary:			
1170 Advance appropriation .....	20	20	20
1900 Budget authority (total) .....	622	373	285
1930 Total budgetary resources available .....	702	433	320
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	60	13	20

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,427	1,605	1,473
3010 New obligations, unexpired accounts .....	642	420	300
3020 Outlays (gross) .....	-425	-552	-471
3040 Recoveries of prior year unpaid obligations, unexpired .....	-39		-22
3050 Unpaid obligations, end of year .....	1,605	1,473	1,280
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-2
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,425	1,603	1,471
3200 Obligated balance, end of year .....	1,603	1,471	1,278

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	622	373	285
Outlays, gross:			
4010 Outlays from new discretionary authority .....	27	140	93
4011 Outlays from discretionary balances .....	398	412	378
4020 Outlays, gross (total) .....	425	552	471
4180 Budget authority, net (total) .....	622	373	285
4190 Outlays, net (total) .....	425	552	471

The COPS Office advances the practice of community policing by the Nation's state and local law enforcement agencies through information sharing and grant resources. COPS develops programs that respond directly to the emerging needs of law enforcement agencies to shift focus from reacting to preventing crime and disorder.

To advance this mission, COPS develops training and technical assistance to enhance law enforcement officers problem-solving and community interaction skills, promotes collaboration between law enforcement and community members to develop innovative initiatives to prevent crime, and provides cost-effective service delivery to grantees to support community policing. COPS awards grants to hire community policing professionals, develop and test innovative policing strategies, and provide training and technical assistance to community members, local government leaders, and all levels of law enforcement. Since 1994, the COPS Office has invested more than \$20 billion to help advance community policing, supporting over 13,000 of the Nation's 18,000 law enforcement agencies.

The Budget requests \$344 million for COPS programs, including \$297 million for the COPS Hiring Program. Within this amount, \$34 million is for tribal law enforcement; \$10 million is for Law Enforcement Mental

## COMMUNITY ORIENTED POLICING SERVICES—Continued

Health and Wellness; \$4 million is for the Tribal Access Program; and \$44 million for the Regional Information Sharing System. The Budget also includes \$12 million for the Police Act Program; and \$35 million for the STOP School Violence Program.

The Department's grants components, including COPS, OTJ, and OVW, will be consolidated into OJP. This consolidation will eliminate duplicative positions, infrastructure, and programs. The Department continues to analyze the best method to effectuate this merger, including the name of this component.

## Object Classification (in millions of dollars)

Identification code 015–0406–0–1–754	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	12	11	11
11.9 Total personnel compensation .....	12	11	11
21.0 Travel and transportation of persons .....	5	5	4
23.1 Rental payments to GSA .....	3	3	3
25.1 Advisory and assistance services .....	12	7	6
25.2 Other services from non-Federal sources .....	4	4	3
25.3 Other goods and services from Federal sources .....	2	2	2
41.0 Grants, subsidies, and contributions .....	602	385	271
99.0 Direct obligations .....	640	417	300
99.0 Reimbursable obligations .....	2	3	.....
99.9 Total new obligations, unexpired accounts .....	642	420	300

## Employment Summary

Identification code 015–0406–0–1–754	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	80	85	85

## OFFICE ON VIOLENCE AGAINST WOMEN

## VIOLENCE AGAINST WOMEN PREVENTION AND PROSECUTION PROGRAMS

## (INCLUDING TRANSFERS OF FUNDS)

For grants, contracts, cooperative agreements, and other assistance for the prevention and prosecution of violence against women, as authorized by the Omnibus Crime Control and Safe Streets Act of 1968 as amended (34 U.S.C. 10101 et seq.) ("the 1968 Act"); title II of the Civil Rights Act of 1968 (commonly known as the "Indian Civil Rights Act of 1968") (Public Law 90–284, as amended) ("the Indian Civil Rights Act"); the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103–322, as amended) (34 U.S.C. 12101 et seq.) ("the 1994 Act"); the Victims of Child Abuse Act of 1990 (Public Law 101–647) ("the 1990 Act"); the Prosecutorial Remedies and Other Tools to end the Exploitation of Children Today Act of 2003 (Public Law 108–21) ("the 2003 Act"); the Juvenile Justice and Delinquency Prevention Act of 1974 (34 U.S.C. 11101 et seq.) ("the 1974 Act"); the Victims of Trafficking and Violence Protection Act of 2000 (Public Law 106–386, as amended) ("the 2000 Act"); the Justice for All Act of 2004 (Public Law 108–405, as amended) ("the 2004 Act"); the Violence Against Women and Department of Justice Reauthorization Act of 2005 (Public Law 109–162, as amended) ("the 2005 Act"); the Violence Against Women Reauthorization Act of 2013 (Public Law 113–4) ("the 2013 Act"); the Justice for Victims of Trafficking Act of 2015 (Public Law 114–22) ("the 2015 Act"); the Abolish Human Trafficking Act (Public Law 115–392); and the Violence Against Women Act Reauthorization Act of 2022 (division W of Public Law 117–103) ("the 2022 Act"); and for related victims services, \$505,500,000, to remain available until expended: Provided, That except as otherwise provided by law, not to exceed 5 percent of funds made available under this heading may be used for expenses related to evaluation, training, and technical assistance: Provided further, That of the amount provided—

(1) \$190,000,000 is for grants to combat violence against women, as authorized by part T of the 1968 Act, and any applicable increases for the amount of such grants, as authorized by section 5903 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023: Provided, That \$10,000,000 shall be for any such increases under such section 5903, which shall apply to fiscal year 2026 grants funded by amounts provided in this paragraph;

(2) \$40,000,000 is for transitional housing assistance grants for victims of domestic violence, dating violence, stalking, or sexual assault as authorized by section 40299 of the 1994 Act;

(3) \$1,000,000 is for the National Institute of Justice and the Bureau of Justice Statistics for research, evaluation, and statistics of violence against women and related issues addressed by grant programs of the Office on Violence Against Women, which shall be transferred to "Research, Evaluation and Statistics" for administration by the Office of Justice Programs;

(4) \$6,000,000 is for a grant program to provide services to advocate for and respond to youth victims of domestic violence, dating violence, sexual assault, and stalking; assistance to children and youth exposed to such violence; programs to engage men and youth in prevention of such violence; and assistance to middle and high school students through education and other services related to such violence: Provided, That unobligated balances available for the programs authorized by sections 41201, 41204, 41303, and 41305 of the 1994 Act, prior to its amendment by the 2013 Act, shall be available for this program: Provided further, That 10 percent of the total amount available for this grant program shall be available for grants under the program authorized by section 2015 of the 1968 Act: Provided further, That the definitions and grant conditions in section 40002 of the 1994 Act shall apply to this program;

(5) \$55,000,000 is for grants to improve the criminal justice response as authorized by part U of title I of the 1968 Act, of which up to \$6,000,000 is for an initiative to promote effective policing and prosecution responses to domestic violence, dating violence, sexual assault, and stalking, including evaluation of the effectiveness of funded interventions ("Policing and Prosecution Initiative"); and \$1,000,000 is for an initiative to enhance prosecution and investigation of online abuse and harassment ("Prosecution and Investigation of Online Abuse Initiative"): Provided, That subsections (c) and (d) of section 2101 of the 1968 Act shall not apply to the Policing and Prosecution Initiative and Investigation of Online Abuse Initiative;

(6) \$60,000,000 is for sexual assault victims assistance, as authorized by section 41601 of the 1994 Act;

(7) \$45,000,000 is for rural domestic violence and child abuse enforcement assistance grants, as authorized by section 40295 of the 1994 Act;

(8) \$25,000,000 is for grants to reduce violent crimes against women on campus, as authorized by section 304 of the 2005 Act, of which \$12,500,000 is for grants to Historically Black Colleges and Universities, Hispanic-Serving Institutions, and Tribal colleges and universities;

(9) \$40,000,000 is for legal assistance for victims, as authorized by section 1201 of the 2000 Act;

(10) \$6,000,000 is for enhanced training and services to end violence against and abuse of women in later life, as authorized by section 40801 of the 1994 Act;

(11) \$10,000,000 is for grants to support families in the justice system, as authorized by section 1301 of the 2000 Act: Provided, That unobligated balances available for the programs authorized by section 1301 of the 2000 Act and section 41002 of the 1994 Act, prior to their amendment by the 2013 Act, shall be available for this program;

(12) \$6,000,000 is for education and training to end violence against and abuse of women with disabilities, as authorized by section 1402 of the 2000 Act;

(13) \$1,000,000 is for the National Resource Center on Workplace Responses to assist victims of domestic violence, as authorized by section 41501 of the 1994 Act;

(14) \$1,000,000 is for analysis and research on violence against Indian women, including as authorized by section 904 of the 2005 Act: Provided, That such funds may be transferred to "Research, Evaluation and Statistics" for administration by the Office of Justice Programs;

(15) \$500,000 is for a national clearinghouse that provides training and technical assistance on issues relating to sexual assault of American Indian and Alaska Native women;

(16) \$10,000,000 is for programs to assist Tribal Governments in exercising special Tribal criminal jurisdiction, as authorized by section 204 of the Indian Civil Rights Act: Provided, That the grant conditions in section 40002(b) of the 1994 Act shall apply to grants made;

(17) \$2,000,000 is for the purposes authorized under the 2015 Act;

(18) \$5,000,000 is for an initiative to support cross-designation of tribal prosecutors as Tribal Special Assistant United States Attorneys: Provided, That the definitions and grant conditions in section 40002 of the 1994 Act shall apply to this initiative; and

(19) \$2,000,000 is for a National Deaf Services Line to provide services to Deaf victims of domestic violence, dating violence, sexual assault, and stalking: Provided, That the definitions and grant conditions in section 40002 of the 1994 Act shall apply to this service line.



## (CANCELLATION)

*Of the unobligated balances from prior year appropriations made available under this heading, \$36,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 015–0409–0–1–754	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Grants to Combat Violence Against Women (STOP) .....	232	236	175
0003 Research and Evaluation of Violence Against Women (NIJ) .....	3	3	1
0004 Management and administration .....	41	37	29
0005 Transitional Housing .....	50	49	38
0006 Consolidated Youth Oriented Program .....	11	14	5
0007 Grants to Encourage Arrest Policies .....	57	56	51
0008 Rural Domestic Violence and Child Abuse Enforcement Assistance .....	46	46	41
0009 Legal Assistance Program .....	49	50	36
0010 Tribal Special Domestic Violence Criminal Jurisdiction .....	5	10	9
0011 Campus Violence .....	26	23	23
0012 Disabilities Program .....	4	11	6
0013 Elder Program .....	9	8	5
0014 Sexual Assault Services .....	81	76	59
0016 Indian Country - Sexual Assault Clearinghouse .....	1	1	1
0017 National Resource Center on Workplace Responses .....	1	1	1
0018 Research on Violence Against Indian Women .....	1	1	1
0020 Rape Survivor Child Custody Act Program .....	1	1	2
0021 Justice for Families .....	21	20	9
0022 Engaging Men and Youth in Prevention .....	4	3	.....
0023 National Deaf Services .....	2	2	2
0024 Restorative Justice .....	31	14	.....
0026 Culturally-Specific services .....	26	11	.....
0028 Underserved Populations Program .....	11	5	.....
0030 Tribal Special Assistant United States Attorneys .....	4	3	5
0031 Financial Assistance Program .....	1	4	.....
0032 LGBT Specific Services Program .....	1	1	.....
0033 Abby Honold Act .....	3	4	.....
0034 Pilot Program to Improve Victims Services on College Campuses .....	1	.....	.....
0036 Access to Sexual Assault Nurse Exams .....	.....	10	.....
0037 Local Law Enforcement Grants for Enforcement of Cybercrimes .....	1	6	.....
0039 FY 2023 Innovation Fund .....	3	7	5
0799 Total direct obligations .....	726	713	504
0888 Reimbursable program activity .....	10	.....	.....
0889 Reimbursable program activities, subtotal .....	10	.....	.....
0900 Total new obligations, unexpired accounts .....	736	713	504

**Budgetary resources:**

1000 Unobligated balance:			
1021 Unobligated balance brought forward, Oct 1 .....	126	134	130
1021 Recoveries of prior year unpaid obligations .....	35	11	11
1070 Unobligated balance (total) .....	161	145	141
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	633	633	506
1120 Appropriations transferred to other accts [015–0401] .....	-3	-3	-2
1121 Appropriations transferred from other acct [015–5041] .....	80	80	.....
1131 Unobligated balance of appropriations permanently reduced .....	-5	-15	-36
1160 Appropriation, discretionary (total) .....	705	695	468
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	3	.....
1701 Change in uncollected payments, Federal sources .....	3	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	4	3	.....
1900 Budget authority (total) .....	709	698	468
1930 Total budgetary resources available .....	870	843	609
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	134	130	105

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,528	1,716	1,526
3010 New obligations, unexpired accounts .....	736	713	504
3020 Outlays (gross) .....	-513	-892	-641

3040 Recoveries of prior year unpaid obligations, unexpired .....	-35	-11	-11
3050 Unpaid obligations, end of year .....	1,716	1,526	1,378
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-13	-16	-16
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-16	-16	-16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,515	1,700	1,510
3200 Obligated balance, end of year .....	1,700	1,510	1,362

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	709	698	468
Outlays, gross:			
4010 Outlays from new discretionary authority .....	35	16	-16
4011 Outlays from discretionary balances .....	478	876	657
4020 Outlays, gross (total) .....	513	892	641
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Amounts received from Crime Victims Fund .....	-1	-3	.....
4040 Offsets against gross budget authority and outlays (total) ....	-1	-3	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
4060 Additional offsets against budget authority only (total) .....	-3	.....	.....
4070 Budget authority, net (discretionary) .....	705	695	468
4080 Outlays, net (discretionary) .....	512	889	641
4180 Budget authority, net (total) .....	705	695	468
4190 Outlays, net (total) .....	512	889	641

The mission of OVW is to provide Federal leadership in developing the Nation's capacity to reduce domestic violence, dating violence, sexual assault, and stalking through the implementation of the Violence Against Women Act.

By forging state, local, and tribal partnerships among police, prosecutors, judges, victim advocates, health care providers, faith leaders, organizations that serve culturally specific and underserved communities and others, OVW grant programs help provide victims with the protection and services they need to pursue safe and healthy lives, while simultaneously enabling communities to hold offenders accountable for their violence.

The 2026 Budget proposes \$505.5 million for programs administered by OVW to prevent and respond to violence against women, including domestic violence, dating violence, sexual assault, and stalking.

The Department's grants components, including the COPS, OTJ, and OVW, will be consolidated into OJP. This consolidation will eliminate duplicative positions, infrastructure, and programs. The Department continues to analyze the best method to effectuate this merger, including the name of this component.

**Object Classification** (in millions of dollars)

Identification code 015–0409–0–1–754	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	14	13	12
11.3 Other than full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	16	15	14
12.1 Civilian personnel benefits .....	5	5	4
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	2	2	2
25.1 Advisory and assistance services .....	11	11	11
25.3 Other goods and services from Federal sources .....	13	13	13
25.7 Operation and maintenance of equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	677	665	458
99.0 Direct obligations .....	726	713	504
99.0 Reimbursable obligations .....	10	.....	.....
99.9 Total new obligations, unexpired accounts .....	736	713	504

## OFFICE ON VIOLENCE AGAINST WOMEN—Continued

## Employment Summary

Identification code 015-0409-0-1-754	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	119	118	76

## JUVENILE JUSTICE PROGRAMS

For grants, contracts, cooperative agreements, and other assistance authorized by the Juvenile Justice and Delinquency Prevention Act of 1974 (Public Law 93-415) ("the 1974 Act"); title I of the Omnibus Crime Control and Safe Streets Act of 1968 (Public Law 90-351) ("the 1968 Act"); the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103-322) ("the 1994 Act"); the Violence Against Women and Department of Justice Reauthorization Act of 2005 (Public Law 109-162) ("the 2005 Act"); the Missing Children's Assistance Act (34 U.S.C. 11291 et seq.); the PROTECT Act (Public Law 108-21); the Victims of Child Abuse Act of 1990 (Public Law 101-647) ("the 1990 Act"); the Adam Walsh Child Protection and Safety Act of 2006 (Public Law 109-248) ("the Adam Walsh Act"); the PROTECT Our Children Act of 2008 (Public Law 110-401) ("the 2008 Act"); the Violence Against Women Reauthorization Act of 2013 (Public Law 113-4) ("the VAW 2013 Act"); the Justice for All Reauthorization Act of 2016 (Public Law 114-324); the Juvenile Justice Reform Act of 2018 (Public Law 115-385); the Victims of Crime Act of 1984 (chapter XIV of title II of Public Law 98-473) ("the 1984 Act"); the Comprehensive Addiction and Recovery Act of 2016 (Public Law 114-198); and other juvenile justice programs, \$300,500,000, to remain available until expended as follows—

(1) \$65,000,000 for programs authorized by section 221 of the 1974 Act, and for training and technical assistance to assist small, nonprofit organizations with the Federal grants process: Provided, That of the amounts provided under this paragraph, \$500,000 shall be for a competitive demonstration grant program to support emergency planning among State, local, and Tribal juvenile justice residential facilities;

(2) \$43,000,000 for youth mentoring grants;

(3) \$41,500,000 for delinquency prevention, of which, pursuant to sections 261 and 262 of the 1974 Act—

(A) \$4,000,000 shall be for grants to prevent trafficking of girls;

(B) \$10,000,000 shall be for the Tribal Youth Program;

(C) \$4,500,000 shall be for competitive grants focusing on girls in the juvenile justice system;

(D) \$7,500,000 shall be for an initiative relating to youth affected by opioids, stimulants, and substance use disorder; and

(E) \$4,500,000 shall be for an initiative relating to children exposed to violence;

(4) \$41,000,000 for programs authorized by the 1990 Act;

(5) \$103,000,000 for missing and exploited children programs, including as authorized by sections 404(b) and 405(a) of the 1974 Act (except that section 102(b)(4)(B) of the 2008 Act shall not apply for purposes of this Act);

(6) \$4,500,000 for child abuse training programs for judicial personnel and practitioners, as authorized by section 222 of the 1990 Act; and

(7) \$2,500,000 for a program to improve juvenile indigent defense:

Provided, That not more than 10 percent of each amount may be used for research, evaluation, and statistics activities designed to benefit the programs or activities authorized: Provided further, That not more than 2 percent of the amounts designated under paragraphs (1) through (3) and (6) may be used for training and technical assistance: Provided further, That the two preceding provisos shall not apply to grants and projects administered pursuant to sections 261 and 262 of the 1974 Act and to missing and exploited children programs.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 015-0405-0-1-754	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Part B: Formula Grants .....	62	59	65
0002 Youth Mentoring .....	91	95	43
0003 Delinquency Prevention Program (Title V - Local Delinq. Prevention Incentive Grants) .....	14	10	11
0004 Victims of Child Abuse .....	36	38	41
0009 Tribal Youth Program .....	15	15	10
0011 Emergency Planning - Juvenile Detention Facilities .....	1	1	1
0013 Missing and Exploited Children .....	54	95	103

0014 Child Abuse Training for Judicial Personnel and Practitioners .....	5	4	4
0015 Management and Administration .....	32	29	24
0017 Girls in the Juvenile Justice System .....	4	4	4
0021 Indigent Defense Initiative—Improving Juvenile Indigent Defense Program .....	2	3	3
0023 Opioid Affected Youth Initiative .....	9	10	8
0024 Children Exposed to Violence .....	8	8	5
0025 Prevention of Trafficking of Girls .....	3	4	4
0799 Total direct obligations .....	336	375	326
0801 Juvenile Justice Programs (Reimbursable) .....	7		
0900 Total new obligations, unexpired accounts .....	343	375	326

## Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	72	100	80
1021 Recoveries of prior year unpaid obligations .....	12		
1070 Unobligated balance (total) .....	84	100	80
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	375	375	301
1120 Appropriations transferred to RES for RES Set-Aside [015-0401] .....	-8	-7	-8
1120 Appropriations transferred to FPD [015-1020] .....	-9		
1131 Unobligated balance of appropriations permanently reduced .....	-6	-14	-28
1160 Appropriation, discretionary (total) .....	352	354	265
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	6	1	
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	7	1	
1900 Budget authority (total) .....	359	355	265
1930 Total budgetary resources available .....	443	455	345
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	100	80	19

## Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	763	769	411
3010 New obligations, unexpired accounts .....	343	375	326
3020 Outlays (gross) .....	-325	-733	-333
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12		
3050 Unpaid obligations, end of year .....	769	411	404
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	762	767	409
3200 Obligated balance, end of year .....	767	409	402

## Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	359	355	265
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	3	46	19
4011 Outlays from discretionary balances .....	322	687	314
4020 Outlays, gross (total) .....	325	733	333
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-6	-1	
4040 Offsets against gross budget authority and outlays (total) ....	-6	-1	
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4060 Additional offsets against budget authority only (total) .....	-1		
4070 Budget authority, net (discretionary) .....	352	354	265
4080 Outlays, net (discretionary) .....	319	732	333
4180 Budget authority, net (total) .....	352	354	265
4190 Outlays, net (total) .....	319	732	333

The 2026 Budget requests \$305.5 million for OJP's Juvenile Justice Programs to support State, local, tribal, and community efforts to prevent juvenile delinquency and crime, and assist children who have been victimized by crime and child abuse. These programs also help states and communities improve their juvenile justice systems in ways that protect public safety, hold youth involved in the justice system accountable, and provide

appropriate reentry services for youth returning to their communities after detention in secure correctional facilities.

The 2026 Budget requests \$65 million for the Part B: Formula Grants Program, which is the core program that supports State, local, and tribal efforts to improve the fairness and responsiveness of the juvenile justice system and to ensure appropriate accountability of the juvenile offender. The 2026 Budget also requests \$103 million for the Missing and Exploited Children Program, \$43 million for Youth Mentoring, \$41.5 million for Delinquency Prevention Programs, and \$41 million for the Victims of Child Abuse Act program.

#### Object Classification (in millions of dollars)

Identification code 015-0405-0-1-754	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	9	18	15
25.3 Other goods and services from Federal sources .....	32	64	55
41.0 Grants, subsidies, and contributions .....	295	293	256
99.0 Direct obligations .....	336	375	326
99.0 Reimbursable obligations .....	7		
99.9 Total new obligations, unexpired accounts .....	343	375	326

#### PUBLIC SAFETY OFFICER BENEFITS

(INCLUDING TRANSFER OF FUNDS)

For payments and expenses authorized under section 1001(a)(4) of title I of the Omnibus Crime Control and Safe Streets Act of 1968, such sums as are necessary (including amounts for administrative costs), to remain available until expended; and \$34,800,000 for payments authorized by section 1201(b) of such Act and for educational assistance authorized by section 1218 of such Act, to remain available until expended: Provided, That notwithstanding section 205 of this Act, upon a determination by the Attorney General that emergent circumstances require additional funding for such disability and education payments, the Attorney General may transfer such amounts to "Public Safety Officer Benefits" from available appropriations for the Department of Justice as may be necessary to respond to such circumstances: Provided further, That any transfer pursuant to the preceding proviso shall be treated as a reprogramming under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 015-0403-0-1-754	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Public Safety Officers Discretionary Disability and Education Benefit Payments .....	14	32	32
0002 Public Safety Officers Death Mandatory Payments .....	201	159	159
0003 Management and Administration (discretionary funding only) .....		17	17
0900 Total new obligations, unexpired accounts .....	215	208	208

#### Budgetary resources:

1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1 .....	64	84	83
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	35	36	36
Appropriations, mandatory:			
1200 Appropriation .....	201	172	172
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	200	171	171
1900 Budget authority (total) .....	235	207	207
1930 Total budgetary resources available .....	299	291	290
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	84	83	82

#### Change in obligated balance:

3000 Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1 .....	141	87	83

3010 New obligations, unexpired accounts .....	215	208	208
3020 Outlays (gross) .....	-269	-212	-224
3050 Unpaid obligations, end of year .....	87	83	67
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	141	87	83
3200 Obligated balance, end of year .....	87	83	67

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	35	36	36
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	36	36
4011 Outlays from discretionary balances .....	7		
4020 Outlays, gross (total) .....	17	36	36
Mandatory:			
4090 Budget authority, gross .....	200	171	171
Outlays, gross:			
4100 Outlays from new mandatory authority .....	148	171	171
4101 Outlays from mandatory balances .....	104	5	17
4110 Outlays, gross (total) .....	252	176	188
4180 Budget authority, net (total) .....	235	207	207
4190 Outlays, net (total) .....	269	212	224

The 2026 Budget requests \$208.8 million for OJP's Public Safety Officers' Benefits (PSOB) Program, of which \$174 million is a mandatory appropriation for death benefits and \$34.8 million is a discretionary appropriation for disability and education benefits. This appropriation supports programs that provide benefits to public safety officers who are severely injured in the line of duty and to the families and survivors of public safety officers killed or mortally injured in the line of duty. These programs represent the continuation of a partnership between the Department, national public safety organizations, and public safety agencies at the state, local, and tribal levels. The PSOB program oversees three types of benefits:

**Death Benefits.**—This program provides a one-time financial benefit to survivors of public safety officers whose deaths resulted from injuries sustained in the line of duty.

**Disability Benefits.**—This program offers a one-time financial benefit to public safety officers permanently disabled by catastrophic injuries sustained in the line of duty.

**Education Benefits.**—This program provides financial support for higher education expenses to the eligible spouses and children of public safety officers killed or permanently disabled in the line of duty.

#### Object Classification (in millions of dollars)

Identification code 015-0403-0-1-754	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	6	6	6
25.3 Other goods and services from Federal sources .....	22	21	21
42.0 Insurance claims and indemnities .....	187	181	181
99.9 Total new obligations, unexpired accounts .....	215	208	208

#### CRIME VICTIMS FUND

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 015-5041-0-2-754	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	959	2,172	3,472
Receipts:			
Current law:			
1110 Fines, Penalties, and Forfeitures, Crime Victims Fund .....	2,538	3,200	2,000
2000 Total: Balances and receipts .....	3,497	5,372	5,472
Appropriations:			
Current law:			
2101 Crime Victims Fund .....	-2,538	-3,200	-2,000
2103 Crime Victims Fund .....	-959	-2,075	-3,377
2103 Crime Victims Fund .....		-97	-95
2132 Crime Victims Fund .....	97	95	306
2135 Crime Victims Fund .....			3,266
2135 Crime Victims Fund .....	2,075	3,377	

**CRIME VICTIMS FUND—Continued**  
**Special and Trust Fund Receipts—Continued**

Identification code 015–5041–0–2–754	2024 actual	2025 est.	2026 est.
2199 Total current law appropriations .....	-1,325	-1,900	-1,900
2999 Total appropriations .....	-1,325	-1,900	-1,900
5099 Balance, end of year .....	2,172	3,472	3,572

**Program and Financing (in millions of dollars)**

Identification code 015–5041–0–2–754	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Crime victims grants and assistance .....	1,104	1,608	1,683
0002 Management and administration .....	101	95	95
0003 HHS .....	17	17	17
0006 Tribal Victims Assistance Grants .....	67	91	95
0007 BIA .....	1		
0799 Total direct obligations .....	1,290	1,811	1,890
0801 Crime Victims Fund Reimbursable Program Activity .....	3		
0900 Total new obligations, unexpired accounts .....	1,293	1,811	1,890

**Budgetary resources:**  
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....	67	61	60
1021 Recoveries of prior year unpaid obligations .....	47		
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	116	61	60

Budget authority:

Appropriations, discretionary:			
1120 Appropriations transferred to other acct [015–0328] .....			-10
1135 Appropriations precluded from obligation (special or trust) .....			-3,266
1160 Appropriation, discretionary (total) .....			-3,276
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2,538	3,200	2,000
1203 Appropriation (unavailable balances) .....	959	2,075	3,377
1203 Appropriation (previously unavailable)(special or trust) ....		97	95
1220 Appropriations transferred to other acct OVW [015–0409] .....	-80	-80	
1220 Appropriations transferred to Inspector General [015–0328] .....	-10	-10	
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-97	-95	-306
1235 Appropriations precluded from obligation (special or trust) .....	-2,075	-3,377	
1260 Appropriations, mandatory (total) .....	1,235	1,810	5,166
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3		
1900 Budget authority (total) .....	1,238	1,810	1,890
1930 Total budgetary resources available .....	1,354	1,871	1,950
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	61	60	60

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,165	4,294	4,892
3010 New obligations, unexpired accounts .....	1,293	1,811	1,890
3020 Outlays (gross) .....	-2,117	-1,213	-2,246
3040 Recoveries of prior year unpaid obligations, unexpired .....	-47		
3050 Unpaid obligations, end of year .....	4,294	4,892	4,536
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-8	-8
3090 Uncollected pymts, Fed sources, end of year .....	-8	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5,157	4,286	4,884
3200 Obligated balance, end of year .....	4,286	4,884	4,528

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	3		-3,276
Outlays, gross:			
4010 Outlays from new discretionary authority .....			-1,310
4011 Outlays from discretionary balances .....	3		
4020 Outlays, gross (total) .....	3		-1,310

Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:			
4030 Federal sources .....	-3		
Mandatory:			
4090 Budget authority, gross .....	1,235	1,810	5,166
Outlays, gross:			
4100 Outlays from new mandatory authority .....	160	613	1,883
4101 Outlays from mandatory balances .....	1,954	600	1,673
4110 Outlays, gross (total) .....	2,114	1,213	3,556
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-2		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4160 Budget authority, net (mandatory) .....	1,235	1,810	5,166
4170 Outlays, net (mandatory) .....	2,112	1,213	3,556
4180 Budget authority, net (total) .....	1,235	1,810	1,890
4190 Outlays, net (total) .....	2,112	1,213	2,246

The Crime Victims Fund (CVF) provides formula grants to states and territories to support compensation and services for victims of crime. CVF resources also support training, technical assistance, and demonstration grants designed to improve the capabilities and capacity of victims' services providers throughout the Nation. The Fund is financed by collections of fines, penalty assessments, and bond forfeitures from defendants convicted of Federal crimes. The 2026 Budget proposes to provide \$1.9 billion from collections and balances for crime victim compensation, services, and related needs. Of this amount, up to \$95 million is available for the Office for Victims of Crime for Tribal Victims Assistance Grants.

**Object Classification (in millions of dollars)**

Identification code 015–5041–0–2–754	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	34	34	34
25.3 Other goods and services from Federal sources .....	190	210	210
41.0 Grants, subsidies, and contributions .....	1,065	1,567	1,646
42.0 Insurance claims and indemnities .....	1		
99.0 Direct obligations .....	1,290	1,811	1,890
99.0 Reimbursable obligations .....	3		
99.9 Total new obligations, unexpired accounts .....	1,293	1,811	1,890

**DOMESTIC TRAFFICKING VICTIMS' FUND**

**Special and Trust Fund Receipts (in millions of dollars)**

Identification code 015–5606–0–2–754	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Fines, Penalties, and Forfeitures, Domestic Trafficking Victims' Fund .....	2	2	2
2000 Total: Balances and receipts .....	2	2	2
Appropriations:			
Current law:			
2101 Domestic Trafficking Victims' Fund .....	-2	-2	-2
5099 Balance, end of year .....			

**Program and Financing (in millions of dollars)**

Identification code 015–5606–0–2–754	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Domestic Trafficking Victims .....	9	7	7
0100 Direct program activities, subtotal .....	9	7	7
0900 Total new obligations, unexpired accounts (object class 41.0) .....	9	7	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	2	2
1011 Unobligated balance transfer from other acct [075–0360] ....	5	5	5

1021	Recoveries of prior year unpaid obligations .....	1		
1070	Unobligated balance (total) .....	9	7	7
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	2	2	2
1900	Budget authority (total) .....	2	2	2
1930	Total budgetary resources available .....	11	9	9
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	17	19	24
3010	New obligations, unexpired accounts .....	9	7	7
3020	Outlays (gross) .....	-6	-2	-3
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050	Unpaid obligations, end of year .....	19	24	28
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	17	19	24
3200	Obligated balance, end of year .....	19	24	28
<b>Budget authority and outlays, net:</b>				
	Mandatory:			
4090	Budget authority, gross .....	2	2	2
	Outlays, gross:			
4101	Outlays from mandatory balances .....	6	2	3
4180	Budget authority, net (total) .....	2	2	2
4190	Outlays, net (total) .....	6	2	3

The Justice for Victims of Trafficking Act of 2015 (P.L. 114–22) created the Domestic Victims of Trafficking Fund (DVTf) and authorizes grants to expand and improve services for victims of trafficking in the U.S. and victims of child pornography as authorized by the Victims of Child Abuse Act of 1990, the Trafficking Victims Protection Act of 2000, and the Trafficking Victims Protection Reauthorization Act of 2005. All programs supported by DVTf are administered by OJP in consultation with the Department of Health and Human Services. The 2026 Budget proposes a total of \$7 million (including \$5 million in funding transferred from the Department of Health and Human Services and \$2 million in collections from the Federal court system) to support grants under this program.

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
<b>Governmental receipts:</b>			
015–085400 Registration Fees, DEA .....	15	15	15
015–087000 Chapter Eleven Filing Fees, Bankruptcy, Department of Justice .....	5	5	5
General Fund Governmental receipts .....	20	20	20
<b>Offsetting receipts from the public:</b>			
015–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....		1	1
015–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	412	525	525
General Fund Offsetting receipts from the public .....	412	526	526
<b>Intragovernmental payments:</b>			
015–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	153	104	104
General Fund Intragovernmental payments .....	153	104	104

## GENERAL PROVISIONS—DEPARTMENT OF JUSTICE

(INCLUDING TRANSFERS OF FUNDS)

SEC. 201. In addition to amounts otherwise made available in this title for official reception and representation expenses, a total of not to exceed \$50,000 from funds appropriated to the Department of Justice in this title shall be available to the Attorney General for official reception and representation expenses.

SEC. 202. None of the funds appropriated by this title shall be available to pay for an abortion, except where the life of the mother would be endangered if the fetus were carried to term, or in the case of rape or incest: Provided, That should this

prohibition be declared unconstitutional by a court of competent jurisdiction, this section shall be null and void.

SEC. 203. None of the funds appropriated under this title shall be used to require any person to perform, or facilitate in any way the performance of, any abortion.

SEC. 204. Nothing in the preceding section shall remove the obligation of the Director of the Bureau of Prisons to provide escort services necessary for a female inmate to receive such service outside the Federal facility: Provided, That nothing in this section in any way diminishes the effect of section 203 intended to address the philosophical beliefs of individual employees of the Bureau of Prisons.

SEC. 205. Not to exceed 5 percent of any appropriation made available for the current fiscal year for the Department of Justice in this Act may be transferred between such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by any such transfers: Provided, That any transfer pursuant to this section shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

SEC. 206. None of the funds made available under this title may be used by the Federal Bureau of Prisons or the United States Marshals Service for the purpose of transporting an individual who is a prisoner pursuant to conviction for crime under State or Federal law and is classified as a maximum or high security prisoner, other than to a prison or other facility certified by the Federal Bureau of Prisons as appropriately secure for housing such a prisoner.

SEC. 207. (a) None of the funds appropriated by this Act may be used by Federal prisons to purchase cable television services, or to rent or purchase audiovisual or electronic media or equipment used primarily for recreational purposes.

(b) Subsection (a) does not preclude the rental, maintenance, or purchase of audiovisual or electronic media or equipment for inmate training, religious, or educational programs.

SEC. 208. The notification thresholds and procedures set forth in section 504 of this Act shall apply to deviations from the amounts designated for specific activities in this Act and in the explanatory statement that accompanies this Act and to any use of deobligated balances of funds provided under this title in previous years.

SEC. 209. None of the funds appropriated by this Act may be used to plan for, begin, continue, finish, process, or approve a public-private competition under the Office of Management and Budget Circular A-76 or any successor administrative regulation, directive, or policy for work performed by employees of the Bureau of Prisons or of Federal Prison Industries, Incorporated.

SEC. 210. At the discretion of the Attorney General, and in addition to any amounts that otherwise may be available (or authorized to be made available) by law, with respect to funds appropriated by this title under the headings "Research, Evaluation and Statistics", "State and Local Law Enforcement Assistance", and "Juvenile Justice Programs"—

(1) up to 2 percent of funds made available to the Office of Justice Programs for grant or reimbursement programs may be used by such Office to provide training and technical assistance; and

(2) up to 2.5 percent of funds made available for grant or reimbursement programs under such headings, except for amounts appropriated specifically for research, evaluation, or statistical programs administered by the National Institute of Justice and the Bureau of Justice Statistics, shall be transferred to and merged with funds provided to the National Institute of Justice and the Bureau of Justice Statistics, to be used by them for research, evaluation, or statistical purposes, without regard to the authorizations for such grant or reimbursement programs.

SEC. 211. In addition to amounts otherwise made available, the Attorney General may transfer and merge up to 7 percent each of funds appropriated for grant or reimbursement by this title of this Act under the heading "State and Local Law Enforcement Assistance" and "Juvenile Justice Programs" with funds made available to the Office of Justice Programs for tribal criminal justice assistance, notwithstanding any other provision of law limiting transfers for such grant or reimbursement programs.

SEC. 212. Upon request by a grantee for whom the Attorney General has determined there is a fiscal hardship, the Attorney General may, with respect to funds appropriated in this or any other Act making appropriations for fiscal years 2023 through 2026 for the following programs, waive the following requirements:

(1) For the adult and juvenile offender State and local reentry demonstration projects under part FF of title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. 10631 et seq.), the requirements under section 2976(g)(1) of such part (34 U.S.C. 10631(g)(1)).

(2) For grants to protect inmates and safeguard communities as authorized by section 6 of the Prison Rape Elimination Act of 2003 (34 U.S.C. 30305(c)(3)), the requirements of section 6(c)(3) of such Act.

SEC. 213. Notwithstanding any other provision of law, section 20109(a) of subtitle A of title II of the Violent Crime Control and Law Enforcement Act of 1994 (34 U.S.C. 12109(a)) shall not apply to amounts made available by this or any other Act.

SEC. 214. None of the funds made available under this Act, other than for the national instant criminal background check system established under section 103 of the Brady Handgun Violence Prevention Act (34 U.S.C. 40901), may be used by a Federal law enforcement officer to facilitate the transfer of an operable firearm to an individual if the Federal law enforcement officer knows or suspects that the individual is an agent of a drug cartel, unless law enforcement personnel of the United States continuously monitor or control the firearm at all times.

SEC. 215. Discretionary funds that are made available in this Act for the Office of Justice Programs may be used to participate in Performance Partnership Pilots authorized under such authorities as have been enacted for Performance Partnership Pilots in appropriations acts in prior fiscal years and the current fiscal year.

SEC. 216. None of the funds made available under this Act may be used to conduct, contract for, or otherwise support, live tissue training, unless the Attorney General issues a written, non-delegable determination that such training is medically necessary and cannot be replicated by alternatives.

SEC. 217. None of the funds made available by this Act may be used by the Department of Justice to target or investigate parents who peacefully protest at school board meetings and are not suspected of engaging in unlawful activity.

SEC. 218. None of the funds made available by this Act may be used to investigate or prosecute religious institutions on the basis of their religious beliefs.

SEC. 219. The Community Relations Service established under Public Law 88–352, as amended (42 U.S.C. 2000g et seq.), is hereby dissolved.

SEC. 220. Section 2(b)(6) of the Servicemembers and Veterans Initiative Act of 2020, Public Law 116–288 (28 U.S.C. 501 note) is amended by striking "the Consumer Protection Branch of the Civil Division" and inserting "components".

SEC. 221. (a) Section 106 of title I of the Indian Tribal Justice Technical and Legal Assistance Act of 2000, Public Law 106–559, as amended (25 U.S.C. 3665a), is amended—

(1) in subsection (a), by inserting "or office" after the words "as a component"; and (2) in subsection (b), by inserting "or office" after the words "as a component."

(b) Section 2002 of title I of the Omnibus Crime Control and Safe Streets Act of 1968, Public Law 90–351, as amended (34 U.S.C. 10442), is amended— (1) in subsection (a), by striking ", under the general authority of the Attorney General,"; (2) by striking subsection (b); (3) in subsection (c), by striking "Under the general authority of the Attorney General, the" and inserting "The"; and (4) by redesignating subsection (c) as subsection (b). (c) Section 2003 of title I of the Omnibus Crime

Control and Safe Streets Act of 1968, Public Law 90–351, as amended (34 U.S.C. 10443), is amended in subsection (a) by striking ", under the general authority of the Attorney General,".

SEC. 222. Section 1055 of the Justice Department Organized Crime and Drug Enforcement Enhancement Act of 1988, subtitle B of title I of Public Law 100–690, (28 U.S.C. 509 note) is repealed.

SEC. 223. Section 599A of title 28, United States Code, is amended (a) in subsection (a)(1) by striking "under the general authority of the Attorney General"; (b) in subsection (a)(2) by striking "and shall perform such functions as the Attorney general shall direct"; and (c) in subsection (b) by striking "Subject to the direction of the Attorney General, the" and inserting "The".

SEC. 224. In the current fiscal year, amounts credited to and made available in the Department of Justice Working Capital Fund as an offsetting collection pursuant to section 11013 of Public Law 107–273 shall be so credited and available as provided in that section.

SEC. 225. Notwithstanding any other provision of law, amounts deposited or available in the Fund established by section 1402 of chapter XIV of title II of Public Law 98–473 (34 U.S.C. 20101) in any fiscal year in excess of \$1,900,000,000 shall not be available for obligation until the following fiscal year: Provided, That notwithstanding section 1402(d) of such Act, of the amounts available from the Fund for obligation—

(1) \$10,000,000 shall be transferred to the Department of Justice Office of Inspector General and remain available until expended for oversight and auditing purposes associated with this section; and

(2) up to 5 percent shall be available to the Office for Victims of Crime for grants, consistent with the requirements of the Victims of Crime Act, to Indian tribes to improve services for victims of crime.

(CANCELLATIONS)

SEC. 226. Of the unobligated balances available from prior year appropriations to the Office of Justice Programs, \$250,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as being for an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 227. Of the unobligated balances available in the Working Capital Fund, \$100,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as being for an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

# DEPARTMENT OF LABOR

## EMPLOYMENT AND TRAINING ADMINISTRATION

### Federal Funds

#### TRAINING AND EMPLOYMENT SERVICES

To establish and carry out the Make America Skilled Again Grant Program, \$2,965,905,000, of which \$1,193,905,000 shall be available for the period April 1, 2026 through June 30, 2027, and of which \$1,772,000,000 shall be available for the period October 1, 2026 through June 30, 2027: Provided, That funds made available under this heading shall be for grants to States, territories, tribes, and the District of Columbia for workforce development, training, and related activities: Provided further, That such funds shall be allotted in accordance with a formula established by the Secretary: Provided further, That of each allotment of funds, not less than ten percent shall be used for registered apprenticeship activities.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 016–0174–0–1–504	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Adult Employment and Training Activities .....	881	881	712
0003 Dislocated Worker Employment and Training Activities .....	1,334	1,391	1,060
0005 Youth Activities .....	1,047	1,053	.....
0008 Reintegration of Ex-Offenders .....	113	115	.....
0010 Native Americans .....	59	60	.....
0011 Migrant and Seasonal Farmworkers .....	97	97	.....
0015 H-1B Job Training Grants .....	38	.....	.....
0017 Data Quality Initiative .....	6	6	.....
0024 Apprenticeship Grants .....	370	285	.....
0026 Community Projects .....	214	.....	.....
0027 Outlying Areas .....	8	8	.....
0028 Make America Skilled Again .....	.....	.....	1,194
0799 Total direct obligations .....	4,167	3,896	2,966
0900 Total new obligations, unexpired accounts .....	4,167	3,896	2,966
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	882	633	537
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	819	601	.....
1010 Unobligated balance transfer to DOL CEO [016–0165] .....	-4	-3	.....
1021 Recoveries of prior year unpaid obligations .....	14	.....	.....
1070 Unobligated balance (total) .....	892	630	537
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,234	2,127	1,194
1120 Appropriations transferred to ETA PA [016–0172] .....	-1	.....	.....
1120 Appropriations transferred to OSHA [016–0400] .....	-4	.....	.....
1160 Appropriation, discretionary (total) .....	2,229	2,127	1,194
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,772	1,772	1,772
1172 Advance appropriations transferred to DM-CEO [016–0165] .....	-5	-4	.....
1172 Advance appropriations transferred to ETA PA [016–0172] .....	-2	-1	.....
1174 Advance appropriations permanently reduced .....	-75	-75	.....
1180 Advanced appropriation, discretionary (total) .....	1,690	1,692	1,772
Appropriations, mandatory:			
1201 Appropriation (H-1B Skills Training) .....	199	190	188
1203 Appropriation (previously unavailable)(special or trust) ....	10	11	11
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-206	-206	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-11	-11	-11
1260 Appropriations, mandatory (total) .....	-8	-16	188
1900 Budget authority (total) .....	3,911	3,803	3,154
1930 Total budgetary resources available .....	4,803	4,433	3,691
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3	.....	.....
1941 Unexpired unobligated balance, end of year .....	633	537	725

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,565	5,604	5,046
3010 New obligations, unexpired accounts .....	4,167	3,896	2,966
3011 Obligations ("upward adjustments"), expired accounts .....	9	.....	.....

3020 Outlays (gross) .....	-3,958	-4,454	-4,938
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-165	.....	.....
3050 Unpaid obligations, end of year .....	5,604	5,046	3,074
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5,565	5,604	5,046
3200 Obligated balance, end of year .....	5,604	5,046	3,074

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	3,919	3,819	2,966
Outlays, gross:			
4010 Outlays from new discretionary authority .....	808	790	1,455
4011 Outlays from discretionary balances .....	3,028	3,475	3,288
4020 Outlays, gross (total) .....	3,836	4,265	4,743
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-7	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-7	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	7	.....	.....
4060 Additional offsets against budget authority only (total) .....	7	.....	.....
4070 Budget authority, net (discretionary) .....	3,919	3,819	2,966
4080 Outlays, net (discretionary) .....	3,829	4,265	4,743
Mandatory:			
4090 Budget authority, gross .....	-8	-16	188
Outlays, gross:			
4101 Outlays from mandatory balances .....	122	189	195
4180 Budget authority, net (total) .....	3,911	3,803	3,154
4190 Outlays, net (total) .....	3,951	4,454	4,938

Enacted in 2014, the Workforce Innovation and Opportunity Act (WIOA) is the primary authorization for this appropriation account. The Act was intended to provide job seekers and workers with the labor market information, job search assistance, and training they need to get and keep jobs, and to provide employers with skilled workers. However, the current patchwork of workforce development programs has proven confusing and burdensome to States. To remove the burden on States and enhance focus on improving outcomes for workers, the President's Budget proposes to consolidate 11 different programs (including Adult Employment and Training Activities; Youth Activities; Dislocated Worker Employment and Training Activities; Dislocated Worker National Reserve; Indian and Native American Programs; National Farmworker Jobs Program; Reentry Employment Opportunities; Apprenticeship; Workforce Data Quality Initiative; and YouthBuild) into one workforce development funding stream called the Make America Skilled Again grant program.

*Make America Skilled Again.*—Grants to provide financial assistance to States, territories, and Tribes to support a wide range of workforce development, training, and related activities in an effort to help States and local communities respond to their workforce needs and support their economic development goals. Grants will have a minimum 10 percent expenditure on registered apprenticeship activities.

#### Object Classification (in millions of dollars)

Identification code 016–0174–0–1–504	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	73	.....	.....
25.2 Other services from non-Federal sources .....	15	.....	.....
25.3 Other goods and services from Federal sources .....	38	.....	.....
41.0 Grants, subsidies, and contributions .....	4,041	3,896	2,966
99.0 Direct obligations .....	4,167	3,896	2,966
99.9 Total new obligations, unexpired accounts .....	4,167	3,896	2,966

## JOB CORPS

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses to carry out the closure of the Job Corps established under subtitle C of the Workforce Innovation and Opportunity Act (29 U.S.C. 3321–3323), \$176,370,000: Provided, That in addition:

(1) \$90,000,000 for Job Corps Operations, which shall be available for the period July 1, 2026 through June 30, 2027;

(2) \$61,000,000 for construction, rehabilitation, environmental remediation, demolition, restoration, disposal, lease termination costs, and related closure costs of Job Corps Centers (including acquisition, maintenance, repair, storage, and disposal of equipment, furniture, and other personal property), which shall be available for the period July 1, 2026 through June 30, 2029; and

(3) \$25,370,000 for necessary expenses of Job Corps:

Provided further, That no funds appropriated in this and prior appropriations Acts shall be used for meal services at Job Corps Centers: Provided further, That in addition to amounts appropriated under this heading, funds retained by the Secretary pursuant to the Section 158(g) of the Workforce Innovation and Opportunity Act (29 USC 3208(g)) shall be used for the purposes of this heading: Provided further, That the Secretary may transfer not more than 15 percent of amounts made available under each paragraph (1) through (3) of the first proviso for necessary expenses for closure of the Job Corps: Provided further, That the Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 15 days in advance of any transfer.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 016–0181–0–1–504	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	1,685	1,603	90
0002 Construction, Rehabilitation, and Acquisition (CRA) .....	102	123	61
0003 Administration .....	34	34	25
0900 Total new obligations, unexpired accounts .....	1,821	1,760	176
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	938	944	940
1010 Unobligated balance transfer to DM-DPE [016–0165] .....	-5	-4	.....
1021 Recoveries of prior year unpaid obligations .....	75	.....	.....
1070 Unobligated balance (total) .....	1,008	940	940
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,760	1,760	176
1900 Budget authority (total) .....	1,760	1,760	176
1930 Total budgetary resources available .....	2,768	2,700	1,116
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3	.....	.....
1941 Unexpired unobligated balance, end of year .....	944	940	940
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,317	1,097	1,105
3010 New obligations, unexpired accounts .....	1,821	1,760	176
3011 Obligations ("upward adjustments"), expired accounts .....	13	.....	.....
3020 Outlays (gross) .....	-1,862	-1,752	-1,265
3040 Recoveries of prior year unpaid obligations, unexpired .....	-75	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-117	.....	.....
3050 Unpaid obligations, end of year .....	1,097	1,105	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,317	1,097	1,105
3200 Obligated balance, end of year .....	1,097	1,105	16
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,760	1,760	176
Outlays, gross:			
4010 Outlays from new discretionary authority .....	187	191	32
4011 Outlays from discretionary balances .....	1,675	1,561	1,233
4020 Outlays, gross (total) .....	1,862	1,752	1,265
4180 Budget authority, net (total) .....	1,760	1,760	176
4190 Outlays, net (total) .....	1,862	1,752	1,265

Established in 1964 as part of the Economic Opportunity Act and authorized by the Workforce Innovation and Opportunity Act of 2014 (P.L.

113–128, Title 1, Subtitle C, section 141), Job Corps provides youth with academic, career technical and marketable skills to enter the workforce, enroll in post-secondary education, or enlist in the military. The Budget eliminates Job Corps because it is financially unsustainable, has an exorbitant per-participant cost, risks the safety of young adults, and fails to deliver on performance outcomes. The 2026 Budget will fund Job Corps for close-out costs to execute an orderly shutdown of the program.

## Object Classification (in millions of dollars)

Identification code 016–0181–0–1–504	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	96	84	13
11.5 Other personnel compensation .....	.....	27	.....
11.9 Total personnel compensation .....	96	111	13
12.1 Civilian personnel benefits .....	41	37	6
13.0 Benefits for former personnel .....	.....	2	.....
21.0 Travel and transportation of persons .....	3	2	.....
22.0 Transportation of things .....	.....	1	.....
23.1 Rental payments to GSA .....	2	2	1
23.2 Rental payments to others .....	9	8	9
23.3 Communications, utilities, and miscellaneous charges .....	7	4	.....
25.1 Advisory and assistance services .....	36	18	.....
25.2 Other services from non-Federal sources .....	1,436	1,441	104
25.3 Other goods and services from Federal sources .....	54	25	6
25.4 Operation and maintenance of facilities .....	45	46	.....
25.7 Operation and maintenance of equipment .....	.....	1	.....
26.0 Supplies and materials .....	17	5	.....
31.0 Equipment .....	2	8	.....
32.0 Land and structures .....	59	49	37
41.0 Grants, subsidies, and contributions .....	14	.....	.....
99.0 Direct obligations .....	1,821	1,760	176
99.9 Total new obligations, unexpired accounts .....	1,821	1,760	176

## Employment Summary

Identification code 016–0181–0–1–504	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	131	119	91

## COMMUNITY SERVICE EMPLOYMENT FOR OLDER AMERICANS

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 016–0175–0–1–504	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National programs .....	435	405	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	8	10
1010 Unobligated balance transfer to DM-CEO [016–0165] .....	-1	-3	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	43	5	.....
1070 Unobligated balance (total) .....	44	10	10
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	405	405	.....
1120 Appropriations transferred to ETA-PA [016–0172] .....	-2	.....	.....
1120 Appropriations transferred to OSHA [016–0400] .....	-4	.....	.....
1160 Appropriation, discretionary (total) .....	399	405	.....
1930 Total budgetary resources available .....	443	415	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	10	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	383	390	351
3010 New obligations, unexpired accounts .....	435	405	.....
3020 Outlays (gross) .....	-405	-444	-339
3041 Recoveries of prior year unpaid obligations, expired .....	-23	.....	.....



3050	Unpaid obligations, end of year .....	390	351	12
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	383	390	351
3200	Obligated balance, end of year .....	390	351	12
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	399	405	
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	57	77	
4011	Outlays from discretionary balances .....	348	367	339
4020	Outlays, gross (total) .....	405	444	339
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources .....	-3		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts .....	3		
4070	Budget authority, net (discretionary) .....	399	405	
4080	Outlays, net (discretionary) .....	402	444	339
4180	Budget authority, net (total) .....	399	405	
4190	Outlays, net (total) .....	402	444	339

Community Service Employment for Older Americans (CSEOA) is a community service and work-based job training program for older Americans. Authorized by Title IV of the Older Americans Act, as amended, and reauthorized in 2020 (P.L. 116–131), the program provides training for low-income, unemployed seniors ages 55 and older. The program is proposed for elimination because it fails to meet its major statutory goals of fostering economic self-sufficiency and moving low-income seniors into unsubsidized employment.

#### Object Classification (in millions of dollars)

Identification code 016–0175–0–1–504	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	4	1	
25.3 Other goods and services from Federal sources .....	8	1	
41.0 Grants, subsidies, and contributions .....	423	403	
99.9 Total new obligations, unexpired accounts .....	435	405	

#### FEDERAL UNEMPLOYMENT BENEFITS AND ALLOWANCES

For payments during fiscal year 2026 of trade adjustment benefit payments and allowances under part I of subchapter B of chapter 2 of title II of the Trade Act of 1974, and section 246 of that Act; and for training, employment and case management services, allowances for job search and relocation, and related State administrative expenses under part II of subchapter B of chapter 2 of title II of the Trade Act of 1974, and including benefit payments, allowances, training, employment and case management services, and related State administration provided pursuant to section 231(a) of the Trade Adjustment Assistance Extension Act of 2011, sections 405(a) and 406 of the Trade Preferences Extension Act of 2015, and section 285(a) of the Trade Act of 1974, as amended, \$50,300,000 together with such amounts as may be necessary to be charged to the subsequent appropriation for payments for any period subsequent to September 15, 2026: Provided, That notwithstanding section 502 of this Act, any part of the appropriation provided under this heading may remain available for obligation beyond the current fiscal year pursuant to the authorities of section 245(c) of the Trade Act of 1974 (19 U.S.C. 2317(c)).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 016–0326–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Trade Adjustment Assistance benefits .....	13	6	12
0002 Trade Adjustment Assistance training and other activities .....	14	26	35
0900 Total new obligations, unexpired accounts (object class 41.0) .....	27	32	47
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	31	34	50

1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-2	-3
1260	Appropriations, mandatory (total) .....	29	32	47
1900	Budget authority (total) .....	29	32	47
1930	Total budgetary resources available .....	29	32	47
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-2		

#### Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	560	198	96
3010	New obligations, unexpired accounts .....	27	32	47
3020	Outlays (gross) .....	-103	-37	-47
3041	Recoveries of prior year unpaid obligations, expired .....	-286	-97	-96
3050	Unpaid obligations, end of year .....	198	96	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	560	198	96
3200	Obligated balance, end of year .....	198	96	

#### Budget authority and outlays, net:

	Mandatory:			
4090	Budget authority, gross .....	29	32	47
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	10	32	47
4101	Outlays from mandatory balances .....	93	5	
4110	Outlays, gross (total) .....	103	37	47
4180	Budget authority, net (total) .....	29	32	47
4190	Outlays, net (total) .....	103	37	47

The Federal Unemployment Benefits and Allowances (FUBA) account funds the Trade Adjustment Assistance (TAA) for Workers program, which provides income support through Trade Readjustment Allowances (TRA); funding for training, employment and case management services, job search allowances, and relocation allowances through Training and Other Activities (TaOA); and wage supplements through Alternative/Reemployment Trade Adjustment Assistance (A/RTAA).

#### STATE UNEMPLOYMENT INSURANCE AND EMPLOYMENT SERVICE OPERATIONS (INCLUDING TRANSFER OF FUNDS)

For authorized administrative expenses, \$52,893,000, together with not to exceed \$3,368,945,000 which may be expended from the Employment Security Administration Account in the Unemployment Trust Fund ("the Trust Fund"), of which—

(1) \$3,226,635,000 from the Trust Fund is for grants to States for the administration of State unemployment insurance laws as authorized under title III of the Social Security Act (including not less than \$467,000,000 to carry out reemployment services and eligibility assessments under section 306 of such Act, any claimants of regular compensation, as defined in such section, including those who are profiled as most likely to exhaust their benefits, may be eligible for such services and assessments: Provided, That of such amount, \$117,000,000 is specified for grants under section 306 of the Social Security Act and is provided to meet the terms of section 251(b)(2)(E)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985 and \$350,000,000 is additional new budget authority specified for purposes of section 251(b)(2)(E) of such Act; and \$9,000,000 for continued support of the Unemployment Insurance Integrity Center of Excellence), the administration of unemployment insurance for Federal employees and for ex-service members as authorized under 5 U.S.C. 8501–8523, and the administration of trade readjustment allowances, reemployment trade adjustment assistance, and alternative trade adjustment assistance under the Trade Act of 1974 and under section 231(a) of the Trade Adjustment Assistance Extension Act of 2011, sections 405(a) and 406 of the Trade Preferences Extension Act of 2015, and section 285(a) of the Trade Act of 1974, as amended, and shall be available for obligation by the States through December 31, 2026, except that funds used for automation shall be available for Federal obligation through December 31, 2026, and for State obligation through September 30, 2028, or, if the automation is being carried out through consortia of States, for State obligation through September 30, 2032, and for expenditure through September 30, 2033, and funds for competitive grants awarded to States for improved operations and to conduct in-person reemployment and eligibility assessments and unemployment insurance improper payment reviews and provide reemployment services and referrals to training, as appropriate, shall be available for Federal obligation through December 31, 2026 (except that funds for outcome payments pursuant to section 306(f)(2) of the Social Security Act shall be available for Federal obligation through March 31, 2027), and for obligation by the States through September 30, 2028, and

STATE UNEMPLOYMENT INSURANCE AND EMPLOYMENT SERVICE  
OPERATIONS—Continued

funds for the Unemployment Insurance Integrity Center of Excellence shall be available for obligation by the State through September 30, 2027, and funds used for unemployment insurance workloads experienced through September 30, 2026 shall be available for Federal obligation through December 31, 2026;

(2) \$43,000,000 from the Trust Fund is for national activities necessary to support the administration of the Federal-State unemployment insurance system, of which \$25,000,000 shall be available through September, 30, 2027, to carry out activities relating to identity verification in unemployment compensation programs;

(3) \$17,500,000 from the Trust Fund is for national activities of the Employment Service, including administration of the work opportunity tax credit under section 51 of the Internal Revenue Code of 1986 (including assisting States in adopting or modernizing information technology for use in the processing of certification requests), and the provision of technical assistance and staff training under the Wagner-Peyser Act;

(4) \$81,810,000 from the Trust Fund is for the administration of foreign labor certifications and related activities under the Immigration and Nationality Act and related laws, of which \$58,528,000 shall be available for the Federal administration of such activities, and \$23,282,000 shall be available for grants to States for the administration of such activities; and

(5) \$52,893,000 from the General Fund is to provide workforce information, national electronic tools, and one-stop system building under the Wagner-Peyser Act and shall be available for Federal obligation for the period July 1, 2026 through June 30, 2027:

Provided, That to the extent that the Average Weekly Insured Unemployment ("AWIU") for fiscal year 2026 is projected by the Department of Labor to exceed 3,075,000, an additional \$28,600,000 from the Trust Fund shall be available for obligation for every 100,000 increase in the AWIU level (including a pro rata amount for any increment less than 100,000) to carry out title III of the Social Security Act: Provided further, That funds appropriated in this Act that are allotted to a State to carry out activities under title III of the Social Security Act may be used by such State to assist other States in carrying out activities under such title III if the other States include areas that have suffered a major disaster declared by the President under the Robert T. Stafford Disaster Relief and Emergency Assistance Act: Provided further, That the Secretary may use funds appropriated for grants to States under title III of the Social Security Act to make payments on behalf of States for the use of the National Directory of New Hires under section 453(j)(8) of such Act: Provided further, That the Secretary may use funds appropriated for grants to States under title III of the Social Security Act to make payments on behalf of States to the entity operating the State Information Data Exchange System: Provided further, That funds appropriated in this Act which are used to establish a national one-stop career center system, or which are used to support the national activities of the Federal-State unemployment insurance, employment service, or immigration programs, may be obligated in contracts, grants, or agreements with States and non-State entities: Provided further, That States awarded competitive grants for improved operations under title III of the Social Security Act, or awarded grants to support the national activities of the Federal-State unemployment insurance system, may award subgrants to other States and non-State entities under such grants, subject to the conditions applicable to the grants: Provided further, That funds appropriated under this Act for activities authorized under title III of the Social Security Act and the Wagner-Peyser Act may be used by States to fund integrated Unemployment Insurance and Employment Service automation efforts, notwithstanding cost allocation principles prescribed under the final rule entitled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" at part 200 of title 2, Code of Federal Regulations: Provided further, That the Secretary, at the request of a State participating in a consortium with other States, may reallocate funds allotted to such State under title III of the Social Security Act to other States participating in the consortium or to the entity operating the Unemployment Insurance Information Technology Support Center in order to carry out activities that benefit the administration of the unemployment compensation law of the State making the request: Provided further, That the Secretary may collect fees for the costs associated with additional data collection, analyses, and reporting services relating to the National Agricultural Workers Survey requested by State and local governments, public and private institutions of higher education, and nonprofit organizations and may utilize such sums, in accordance with the provisions of 29 U.S.C. 9a, for the National Agricultural Workers Survey infrastructure, methodology, and data to meet the information collection and reporting needs of such entities, which shall be credited to this appropriation and shall remain available until September 30, 2027, for such purposes.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 016-0179-0-1-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 UI State Admin, RESEA, and EUC Admin .....	3,148	3,272	3,227
0002 UI National Activities .....	18	18	43
0010 ES Grants to States .....	673	675	.....
0011 ES National Activities .....	25	25	18
0012 Workforce Information .....	61	94	53
0014 Foreign Labor Certification .....	84	84	82
0015 H-1B Fees .....	17	33	19
0016 CARES Act .....	23	187	.....
0017 UI Fraud - ARP .....	31	32	.....
0799 Total direct obligations .....	4,080	4,420	3,442
0801 Reimbursable program DUA administration .....	22	141	50
0802 Reimbursable program Refund to FEMA TAFS 070X0702 .....	20	38	.....
0803 Reimbursable program NAWs surveys .....	1	2	2
0899 Total reimbursable obligations .....	43	181	52
0900 Total new obligations, unexpired accounts .....	4,123	4,601	3,494
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	260	216	.....
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	184	162	.....
1010 Unobligated balance transfer to DOL CEO [016-0165] .....	-4	-4	.....
1020 Adjustment of unobligated bal brought forward, Oct 1 [Return of offsetting collection derived from trust fund expenditure transfer] .....	-18	.....	.....
1021 Recoveries of prior year unpaid obligations .....	33	28	.....
1070 Unobligated balance (total) .....	271	240	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	84	84	53
Appropriations, mandatory:			
1201 Appropriation (H-1B Fees) .....	20	19	19
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	20	19	19
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3,902	4,071	3,422
1701 Change in uncollected payments, Federal sources .....	43	.....	.....
1710 Spending authority from offsetting collections transferred to ETA PA [016-0172] .....	-3	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	3,942	4,071	3,422
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections [EUC Admin and CARES] .....	260	187	.....
1801 Change in uncollected payments, Federal sources .....	-237	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	23	187	.....
1900 Budget authority (total) .....	4,069	4,361	3,494
1930 Total budgetary resources available .....	4,340	4,601	3,494
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	216	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,178	3,912	2,970
3010 New obligations, unexpired accounts .....	4,123	4,601	3,494
3011 Obligations ("upward adjustments"), expired accounts .....	4	.....	.....
3020 Outlays (gross) .....	-4,222	-5,515	-4,676
3040 Recoveries of prior year unpaid obligations, unexpired .....	-33	-28	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-138	.....	.....
3050 Unpaid obligations, end of year .....	3,912	2,970	1,788
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3,634	-2,854	-2,854
3070 Change in uncollected pymts, Fed sources, unexpired .....	194	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	586	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-2,854	-2,854	-2,854
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	544	1,058	116
3200 Obligated balance, end of year .....	1,058	116	-1,066
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	4,026	4,155	3,475
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,170	2,335	2,199

4011	Outlays from discretionary balances .....	1,640	2,369	2,134
4020	Outlays, gross (total) .....	3,810	4,704	4,333
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030	Federal sources [ES Grants to States] .....	-654	-654	.....
4030	Federal sources [ES Natl Activities] .....	-25	-25	-18
4030	Federal sources [FLC Fed Admin] .....	-61	-61	-59
4030	Federal sources [FLC State Grants] .....	-23	-23	-23
4030	Federal sources [NAWS] .....	-1	-2	-2
4030	Federal sources [UI Admin/Natl Activities] .....	-3,316	-2,778	-2,803
4030	Federal sources [RESEA] .....	-382	-388	-467
4030	Federal sources [DUA] .....	-22	-140	-50
4040	Offsets against gross budget authority and outlays (total) ....	-4,484	-4,071	-3,422
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-43	.....	.....
4052	Offsetting collections credited to expired accounts .....	582	.....	.....
4060	Additional offsets against budget authority only (total) .....	539	.....	.....
4070	Budget authority, net (discretionary) .....	81	84	53
4080	Outlays, net (discretionary) .....	-674	633	911
	Mandatory:			
4090	Budget authority, gross .....	43	206	19
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	11	104	10
4101	Outlays from mandatory balances .....	401	707	333
4110	Outlays, gross (total) .....	412	811	343
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4120	Federal sources .....	-260	-187	.....
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired .....	237	.....	.....
4160	Budget authority, net (mandatory) .....	20	19	19
4170	Outlays, net (mandatory) .....	152	624	343
4180	Budget authority, net (total) .....	101	103	72
4190	Outlays, net (total) .....	-522	1,257	1,254

**Unemployment compensation.**—State administration amounts provide administrative grants to State agencies that pay unemployment compensation to eligible workers and collect State unemployment taxes from employers. These agencies also pay unemployment benefits to former Federal personnel and ex-service members as well as trade readjustment allowances to eligible individuals. State administration amounts also provide administrative grants to State agencies to improve the integrity and financial stability of the unemployment compensation program through a comprehensive performance management system, UI Performs. The purpose is to effect continuous improvement in State performance and implement activities designed to reduce errors and prevent fraud, waste, and abuse in the payment of unemployment compensation benefits and the collection of unemployment taxes. National activities relating to the Federal-State unemployment insurance programs are conducted through contracts or agreements with the State agencies or non-State entities. A workload contingency reserve is included in State administration to meet increases in the costs of administering the program resulting from increases in the number of unemployment claims filed and paid. The appropriation automatically provides additional funds whenever unemployment claim workloads increase above levels specified in the appropriations language.

#### UNEMPLOYMENT COMPENSATION PROGRAM STATISTICS

	2023 actual	2024 actual	2025 est.	2026 est.
Basic workload (in thousands):				
Employer tax accounts .....	9,835	10,018	10,187	10,332
Employee wage items recorded .....	727,731	728,698	743,506	752,587
Initial claims taken .....	12,202	11,743	12,465	12,633
Weeks claimed .....	89,011	97,669	101,034	98,964
Nonmonetary determinations .....	7,238	7,663	7,591	7,589
Appeals .....	1,438	1,387	1,328	1,331
Covered employment .....	150,479	151,993	154,254	156,138

**Employment service.**—The public employment service is a nationwide system providing no-fee employment services to job-seekers and employers. State employment service activities are financed by grants provided by formula to States. Funding allotments are provided annually on a Program Year basis beginning July 1 and ending June 30 of the following year. To remove the burden on States of managing a confusing patchwork of different workforce development grant programs and to enhance focus on improving

outcomes for workers, the President's Budget proposes to consolidate 11 different programs, including Employment Service State grants, into one workforce development funding stream called the Make America Skilled Again grant program.

Employment service activities serving national needs are conducted through specific reimbursable agreements between the States and the Federal Government under the Wagner-Peyser Act, as amended, and other legislation. States also receive funding under this activity for administration of the Work Opportunity Tax Credit, which will continue through the legislation's expiration in December 2025.

#### EMPLOYMENT SERVICE PROGRAM STATISTICS

	2023 actual	2024 est.	2025 est.	2026 est.
Number of Participants Served .....	2,345,941	2,345,941	2,345,941	N/A

**Foreign Labor Certification.**—This activity provides for the operation of the foreign labor certification programs within the Employment and Training Administration. Under these programs, U.S. employers that can demonstrate a shortage of qualified, available U.S. workers and no adverse impact on similarly situated U.S. workers may seek the Secretary of Labor's certification as a first step in the multi-agency process required to hire a foreign worker to fill permanent or temporary vacancies. Major programs include the H-2A temporary agricultural, H-2B temporary non-agricultural, CW-1 temporary, H-1B temporary specialty occupations, and Permanent (Green Card) labor certification programs. The account is divided between Federal and State activities.

**Federal Administration.**—Federal Administration supports most of the application processing services provided by the Department to U.S. employers. These include the staff who adjudicate applications; the IT systems that support application filing and processing; policy; program management; and other Federal activities supporting the effective and efficient administration of the foreign labor certification programs.

**State Grants.**—State Grants support required State-level foreign labor certification activities conducted by State Workforce Agencies in 55 States and U.S. territories. Activities include posting and circulating job orders and other assistance to recruit U.S. workers; conducting safety inspections of employer-provided housing for H-2A agricultural workers; developing prevailing practice and wage surveys to set wages and work standards in a geographic area; and conducting post-certification site visits to support employer compliance with H-2A and H-2B program requirements.

**Workforce Information and Electronic Tools.**—These funds are used to support the joint Federal-State efforts to facilitate workers finding jobs and businesses finding workers through the comprehensive American Job Center system authorized under the Workforce Innovation and Opportunity Act. This system, and the online career tools that expand its reach, provides workers and employers with quick and easy access to a wide array of enhanced career development and labor market information services.

**National Agricultural Workers Survey fee.**—The Department of Labor conducts the National Agricultural Workers Survey (NAWS), which collects information annually about the demographic, employment, and health characteristics of the U.S. crop labor force. The information is obtained directly from farm workers through face-to-face interviews.

#### Object Classification (in millions of dollars)

Identification code 016–0179–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	37	42	30
11.3 Other than full-time permanent .....	1	.....	.....
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	39	43	31
12.1 Civilian personnel benefits .....	14	17	11
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	7	14	18
25.2 Other services from non-Federal sources .....	24	16	9
25.3 Other goods and services from Federal sources .....	46	68	46
25.7 Operation and maintenance of equipment .....	.....	.....	1
41.0 Grants, subsidies, and contributions .....	3,949	4,261	3,325

STATE UNEMPLOYMENT INSURANCE AND EMPLOYMENT SERVICE  
OPERATIONS—Continued  
Object Classification—Continued

Identification code 016–0179–0–1–999	2024 actual	2025 est.	2026 est.
99.0 Direct obligations .....	4,080	4,420	3,442
99.0 Reimbursable obligations .....	43	181	52
99.9 Total new obligations, unexpired accounts .....	4,123	4,601	3,494

## Employment Summary

Identification code 016–0179–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	253	229	200
1001 Direct civilian full-time equivalent employment .....	44	47	47

## PAYMENTS TO THE UNEMPLOYMENT TRUST FUND

## Program and Financing (in millions of dollars)

Identification code 016–0178–0–1–603	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0012 Payments to ESAA .....	23	198	.....
0900 Total new obligations, unexpired accounts (object class 94.0) .....	23	198	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1033 Recoveries of prior year paid obligations .....	2,620	.....	.....
1037 Unobligated balance of appropriations withdrawn .....	-2,620	.....	.....
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (indefinite) .....	23	198	.....
1930 Total budgetary resources available .....	23	198	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	23	198	.....
3020 Outlays (gross) .....	-23	-198	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	23	198	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	23	198	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-2,620	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2,620	.....	.....
4160 Budget authority, net (mandatory) .....	23	198	.....
4170 Outlays, net (mandatory) .....	-2,597	198	.....
4180 Budget authority, net (total) .....	23	198	.....
4190 Outlays, net (total) .....	-2,597	198	.....

This account provides for general fund financing of extended unemployment benefit programs under certain statutes. It is also the mechanism used to make general fund reimbursements for some or all of the benefits and administrative costs incurred for temporary Federal programs. These funds are transferred from the Payments to the Unemployment Trust Fund account to a receipt account in the Unemployment Trust Fund (UTF) so that resources may be transferred to the Employment Security Administration Account in the UTF for administrative costs, or to the Extended Unemployment Compensation Account or the Federal Unemployment Account in the UTF for benefit costs.

## SHORT TIME COMPENSATION PROGRAMS

## Program and Financing (in millions of dollars)

Identification code 016–0168–0–1–603	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants .....	.....	1	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	1	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	.....
1021 Recoveries of prior year unpaid obligations .....	16	.....	.....
1037 Unobligated balance of appropriations withdrawn .....	-16	.....	.....
1070 Unobligated balance (total) .....	1	1	.....
1930 Total budgetary resources available .....	1	1	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	16	.....	1
3010 New obligations, unexpired accounts .....	.....	1	.....
3040 Recoveries of prior year unpaid obligations, unexpired .....	-16	.....	.....
3050 Unpaid obligations, end of year .....	.....	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	16	.....	1
3200 Obligated balance, end of year .....	.....	1	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

The Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136) provided as an incentive for States to enact State Short-Time Compensation (STC) programs and promote the use of STC, 100 percent reimbursement of STC benefit costs paid under State law for weeks ending on or before December 31, 2020. The Continued Assistance for Unemployed Workers Act of 2020 (Public Law 116–260) extended the 100 percent STC reimbursements to include weeks of unemployment ending on or before March 14, 2021, and the American Rescue Plan Act (Public Law 117–2) further extended the 100 percent STC reimbursements to include weeks of unemployment ending on or before September 6, 2021. Grant funding was also available to States whose permanent STC laws meet the Federal definition.

## FEDERAL ADDITIONAL UNEMPLOYMENT COMPENSATION PROGRAM, RECOVERY

## Program and Financing (in millions of dollars)

Identification code 016–1800–0–1–603	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Additional Unemployment Compensation Program, Recovery (Direct) .....	1	60	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	60	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations .....	328	.....	.....
1033 Recoveries of prior year paid obligations .....	2,164	.....	.....
1037 Unobligated balance of appropriations withdrawn .....	-2,492	.....	.....
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1	64	.....
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	.....	-4	.....
1260 Appropriations, mandatory (total) .....	1	60	.....
1900 Budget authority (total) .....	1	60	.....
1930 Total budgetary resources available .....	1	60	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,418	3,091	2,076
3010 New obligations, unexpired accounts .....	1	60	.....
3020 Outlays (gross) .....	.....	-1,075	-755

3040	Recoveries of prior year unpaid obligations, unexpired .....	-328		
3050	Unpaid obligations, end of year .....	3,091	2,076	1,321
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	3,418	3,091	2,076
3200	Obligated balance, end of year .....	3,091	2,076	1,321
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1	60	
	Outlays, gross:			
4100	Outlays from new mandatory authority .....		21	
4101	Outlays from mandatory balances .....		1,054	755
4110	Outlays, gross (total) .....		1,075	755
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources .....	-2,164		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts .....	2,164		
4160	Budget authority, net (mandatory) .....	1	60	
4170	Outlays, net (mandatory) .....	-2,164	1,075	755
4180	Budget authority, net (total) .....	1	60	
4190	Outlays, net (total) .....	-2,164	1,075	755

This account provides mandatory general revenue funding for Federal Pandemic Unemployment Compensation (FPUC), a temporary program established under the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136). This program paid a supplement of \$600 on every week of unemployment compensation through July 31, 2020. It was then reauthorized by the Continued Assistance for Unemployed Workers Act of 2020 (Public Law 116–260) and modified to provide \$300 per week in supplemental benefits for weeks of unemployment beginning after December 26, 2020, and ending on or before March 14, 2021. In addition to reestablishing the FPUC program, the Continued Assistance for Unemployed Workers Act of 2020 established the Mixed Earners Unemployment Compensation (MEUC) program, which paid a \$100 supplemental to certain claimants with self-employment income for weeks of unemployment ending on or before March 14, 2021. The FAUC account also provides funding for the MEUC program. The American Rescue Plan Act (Public Law 117–2) extended the FPUC program at \$300 per week and the MEUC program at \$100 per week for certain claimants for weeks of unemployment ending on or before September 6, 2021.

#### ADVANCES TO THE UNEMPLOYMENT TRUST FUND AND OTHER FUNDS

For repayable advances to the Unemployment Trust Fund as authorized by sections 905(d) and 1203 of the Social Security Act, and to the Black Lung Disability Trust Fund as authorized by section 9501(c)(1) of the Internal Revenue Code of 1986; and for nonrepayable advances to the revolving fund established by section 901(e) of the Social Security Act, to the Unemployment Trust Fund as authorized by 5 U.S.C. 8509, and to the "Federal Unemployment Benefits and Allowances" account, such sums as may be necessary, which shall be available for obligation through September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

This appropriation makes available funding for repayable advances (loans) to two accounts in the Unemployment Trust Fund (UTF): the Extended Unemployment Compensation Account (EUCA) which pays the Federal share of extended unemployment benefits, and the Federal Unemployment Account (FUA) which makes loans to States to fund unemployment benefits. In addition, the account has provided repayable advances to the Black Lung Disability Trust Fund (BLDTF) when its balances proved insufficient to make payments from that account. The BLDTF now has authority to borrow directly from the Treasury under the trust fund debt restructuring provisions of Public Law 110–343. Repayable advances are shown as borrowing authority within the UTF or the BLDTF, and they do not appear as budget authority or outlays in the Advances to the Unemployment Trust Fund and Other Funds account.

This appropriation also makes available funding as needed for nonrepayable advances to the Federal Employees Compensation Account (FEC

Account) to pay the costs of unemployment compensation for former Federal employees and ex-servicemembers, and to the Federal Unemployment Benefits and Allowances (FUBA) account to pay the costs of benefits and services under the Trade Adjustment Assistance (TAA) for Workers program. These advances are shown as budget authority and outlays in the Advances account. The 2014 appropriations language included new authority for nonrepayable advances to the revolving fund for the Employment Security Administration Account (ESAA) in the UTF. In turn, this revolving fund may provide repayable, interest-bearing advances to the ESAA if it runs short of funds, and the borrowing authority will enable the ESAA to cover its obligations despite seasonal variations in the account's receipts.

Advances were not needed for the FUA and EUCA accounts in 2024, and the Department estimates that no advances will be necessary in 2025 or 2026. Detail on the nonrepayable advances is provided above; detail on the repayable advances is shown separately in the UTF or the BLDTF.

To address the potential need for significant and somewhat unpredictable advances to various accounts, the Congress appropriates such sums as necessary for advances to all of the potential recipient accounts. The 2026 request continues this authority.

#### PROGRAM ADMINISTRATION

For expenses of administering employment and training programs, \$83,979,000, together with not to exceed \$50,941,000 which shall be available from the Employment Security Administration Account in the Unemployment Trust Fund.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 016–0172–0–1–504	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Workforce security .....	46	46	46
0004 Apprenticeship training, employer and labor services .....	39	39	27
0005 Executive direction .....	10	10	9
0006 Training & Employment Services .....	85	78	53
0007 ARP Act .....	1		
0799 Total direct obligations .....	181	173	135
0803 Reimbursable programs (DUA/E-grants/VOPAR/VRAP) .....	17	23	23
0900 Total new obligations, unexpired accounts .....	198	196	158
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	23	15
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	14		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	119	119	84
1121 Appropriations transferred from other acct ETA CSEOA [016–0175] .....	2		
1121 Appropriations transferred from other acct ETA TES [016–0174] .....	1		
1160 Appropriation, discretionary (total) .....	122	119	84
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from TES Advance from FY 2020 [016–0174] .....	2	1	
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (UTF) .....	54	61	62
1700 Collected [DUA/E-grants/Grants Management/TA to PA] .....	20	7	7
1701 Change in uncollected payments, Federal sources .....	5		
1711 Spending authority from offsetting collections transferred from [016–0179] .....	3		
1750 Spending auth from offsetting collections, disc (total) .....	82	68	69
1900 Budget authority (total) .....	206	188	153
1930 Total budgetary resources available .....	221	211	168
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	23	15	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	15	4
3010 New obligations, unexpired accounts .....	198	196	158
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-204	-207	-156

PROGRAM ADMINISTRATION—Continued  
Program and Financing—Continued

Identification code 016–0172–0–1–504	2024 actual	2025 est.	2026 est.
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	15	4	6
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-10	-15	-15
3070 Change in uncollected pymts, Fed sources, unexpired .....	-5		
3090 Uncollected pymts, Fed sources, end of year .....	-15	-15	-15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11		-11
3200 Obligated balance, end of year .....		-11	-9
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	206	188	153
Outlays, gross:			
4010 Outlays from new discretionary authority .....	176	177	145
4011 Outlays from discretionary balances .....	27	30	11
4020 Outlays, gross (total) .....	203	207	156
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-74	-68	-69
4040 Offsets against gross budget authority and outlays (total) ....	-74	-68	-69
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-5		
4060 Additional offsets against budget authority only (total) .....	-5		
4070 Budget authority, net (discretionary) .....	127	120	84
4080 Outlays, net (discretionary) .....	129	139	87
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1		
4180 Budget authority, net (total) .....	127	120	84
4190 Outlays, net (total) .....	130	139	87

This account provides for the Federal administration of Employment and Training Administration programs.

**Training and Employment.**—Training and Employment provides leadership, policy direction and administration of the Make America Skilled Again grant program.

**Workforce security.**—Provides leadership and policy direction to oversee unemployment insurance programs in each State and support a comprehensive system of collecting, analyzing and disseminating labor market information.

**Office of Apprenticeship.**—Bolsters Registered Apprenticeship programs across the U.S. and expands the model to new industries and occupations. Oversees the administration of a Federal-State apprenticeship structure that registers apprenticeship training programs meeting national standards. Provides outreach to employers and labor organizations to promote and develop high-quality apprenticeship programs and includes related program operations support activities.

**Executive direction.**—Provides overarching leadership and policy direction for employment and training programs and provides related program operations support, including research, evaluations, and demonstrations.

## Object Classification (in millions of dollars)

Identification code 016–0172–0–1–504	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	84	85	60
11.5 Other personnel compensation .....	3	2	2
11.9 Total personnel compensation .....	87	87	62
12.1 Civilian personnel benefits .....	31	31	24
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	9	9	7
24.0 Printing and reproduction .....			1
25.1 Advisory and assistance services .....	5	3	1
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	46	40	37
99.0 Direct obligations .....	181	173	135

99.0 Reimbursable obligations .....	17	23	23
99.9 Total new obligations, unexpired accounts .....	198	196	158

## Employment Summary

Identification code 016–0172–0–1–504	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	664	634	433
2001 Reimbursable civilian full-time equivalent employment .....	72	84	84

## Trust Funds

## UNEMPLOYMENT TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 016–8042–0–7–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	70,045	75,163	76,884
0198 Budgetary receivable/payable difference between DoL and RRB ....	-21		
0199 Balance, start of year .....	70,024	75,163	76,884
Receipts:			
Current law:			
1110 General Taxes, FUTA, Unemployment Trust Fund .....	8,005	9,159	9,908
1110 Unemployment Trust Fund, State Accounts, Deposits by States .....	39,811	43,347	46,691
1110 Unemployment Trust Fund, Deposits by Railroad Retirement Board .....	159	33	35
1130 CMIA Interest, Unemployment Trust Fund .....	5	3	3
1130 Interest on Unemployment Insurance Loans to States, Federal Unemployment Account, Unemployment Trust Fund .....	631	821	757
1140 Deposits by Federal Agencies to the Federal Employees Compensation Account, Unemployment Trust Fund .....	257	266	268
1140 Payments from the General Fund for Extended Unemployment Benefit, Unemployment Trust Fund .....	23	198	
1140 Unemployment Trust Fund, Interest and Profits on Investments in Public Debt Securities .....	2,276	2,740	3,248
1199 Total current law receipts .....	51,167	56,567	60,910
1999 Total receipts .....	51,167	56,567	60,910
2000 Total: Balances and receipts .....	121,191	131,730	137,794
Appropriations:			
Current law:			
2101 Unemployment Trust Fund .....	-4,320	-4,326	-3,771
2101 Unemployment Trust Fund .....	-46,678	-45,404	-42,766
2101 Unemployment Trust Fund .....			429
2101 Railroad Unemployment Insurance Trust Fund .....	-23	-19	-20
2101 Railroad Unemployment Insurance Trust Fund .....	-148	-16	-13
2103 Unemployment Trust Fund .....	-65	-5,061	-6,804
2103 Railroad Unemployment Insurance Trust Fund .....	-9		
2103 Railroad Unemployment Insurance Trust Fund .....	-354	-442	-360
2132 Unemployment Trust Fund .....	46	72	49
2135 Unemployment Trust Fund .....	5,069		
2135 Railroad Unemployment Insurance Trust Fund .....	10		
2135 Railroad Unemployment Insurance Trust Fund .....	440	350	245
2199 Total current law appropriations .....	-46,032	-54,846	-53,011
2999 Total appropriations .....	-46,032	-54,846	-53,011
5098 Budgetary receivable/payable difference between DoL and RRB ....	3		
5098 Rounding adjustment .....	1		
5099 Balance, end of year .....	75,163	76,884	84,783

## Program and Financing (in millions of dollars)

Identification code 016–8042–0–7–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Benefit payments by States .....	38,439	43,874	40,902
0002 Federal employees' unemployment compensation [FECA] .....	250	271	267
0003 State administrative expenses [ES Grants to States, ES Nat'l Actv, UI, and RESEA] .....	3,838	3,844	3,287
0010 Direct expenses [PA, FLC, OIG, SOL, and BLS] .....	212	212	207
0011 Reimbursements to the Department of the Treasury .....	107	125	135
0020 Veterans employment and training .....	270	270	277
0021 Interest on FUTA refunds .....	550	936	717
0023 EUC, CARES Admin, FFCRA [from PUTF] .....	23	187	
0900 Total new obligations, unexpired accounts .....	43,689	49,719	45,792

<b>Budgetary resources:</b>				
Unobligated balance:				
1021	Recoveries of prior year unpaid obligations .....	741		
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust) .....	4,320	4,326	3,771
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	46,678	45,404	42,766
1203	Appropriation (previously unavailable)(special or trust) ....	65	5,061	6,804
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-46	-72	-49
1235	Appropriations precluded from obligation (special or trust) .....	-5,069		
1236	Appropriations applied to repay debt .....	-3,000	-5,000	-7,500
1260	Appropriations, mandatory (total) .....	38,628	45,393	42,021
1900	Budget authority (total) .....	42,948	49,719	45,792
1930	Total budgetary resources available .....	43,689	49,719	45,792

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	14,434	12,389	6,940
3010	New obligations, unexpired accounts .....	43,689	49,719	45,792
3020	Outlays (gross) .....	-44,993	-55,168	-50,568
3040	Recoveries of prior year unpaid obligations, unexpired .....	-741		
3050	Unpaid obligations, end of year .....	12,389	6,940	2,164
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	14,434	12,389	6,940
3200	Obligated balance, end of year .....	12,389	6,940	2,164

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	4,320	4,326	3,771
Outlays, gross:				
4010	Outlays from new discretionary authority .....	4,320	3,576	3,014
4011	Outlays from discretionary balances .....	905	811	763
4020	Outlays, gross (total) .....	5,225	4,387	3,777
Mandatory:				
4090	Budget authority, gross .....	38,628	45,393	42,021
Outlays, gross:				
4100	Outlays from new mandatory authority .....	26,239	45,294	42,021
4101	Outlays from mandatory balances .....	13,529	5,487	4,770
4110	Outlays, gross (total) .....	39,768	50,781	46,791
4180	Budget authority, net (total) .....	42,948	49,719	45,792
4190	Outlays, net (total) .....	44,993	55,168	50,568

<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities Federal Accounts: Par value .....	16,877	16,513	11,619
5000	Total investments, SOY: Federal securities State Accounts: Par value .....	64,969	71,517	77,685
5001	Total investments, EOY: Federal securities Federal Accounts: Par value .....	16,513	11,619	9,462
5001	Total investments, EOY: Federal securities State Accounts: Par value .....	71,517	77,685	86,441
5080	Outstanding debt, SOY .....	-31,500	-28,500	-23,500
5081	Outstanding debt, EOY .....	-28,500	-23,500	-16,000

**Summary of Budget Authority and Outlays** (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	42,948	49,719	45,792
Outlays .....	44,993	55,168	50,568
Amounts included in the adjusted baseline:			
Budget Authority .....			-429
Outlays .....			-429
Total:			
Budget Authority .....	42,948	49,719	45,363
Outlays .....	44,993	55,168	50,139

The financial transactions of the Federal-State and railroad unemployment insurance systems are made through the Unemployment Trust Fund (UTF). The UTF has two accounts for the railroad unemployment insurance system but for the Federal-State unemployment insurance system there are 57 separate accounts: one for each of the 50 States, three jurisdictions (District of Columbia, Puerto Rico, Virgin Islands), and four Federal accounts. The State and jurisdiction accounts receive funds from a State unemployment insurance payroll tax which is used to pay benefits. The Federal Unemployment Tax Act (FUTA) payroll tax provides funds for two of the Federal

accounts—the Employment Security Administration Account (ESAA) and the Extended Unemployment Compensation Account (EUCA)—while the remaining two, the Federal Unemployment Account (FUA) and the Federal Employees Compensation Account (FEC Account), are revolving accounts.

Except for FEC Account balances, funds on deposit in the UTF accounts are invested in Government securities until needed for payment of benefits or administrative expenses. The FUTA payroll tax is deposited in the ESAA which retains 80 percent of the deposit and pays the costs of Federal and State administration of the unemployment insurance system, veterans' employment services, surveys of wages and employment, foreign labor certifications and about 97 percent of the costs of the Employment Service. The other 20 percent of FUTA is transferred to the EUCA which pays for certain extended benefit (EB) payments. During periods of high State unemployment, there is a stand-by program of EB, financed one-half by State unemployment taxes and one-half by the FUTA payroll tax.

The UTF also provides repayable advances (loans) from the FUA to States and jurisdictions when the balances in their individual accounts are insufficient to pay benefits. Federal accounts in the UTF may receive repayable and nonrepayable advances from the general fund when they have insufficient balances to make advances to States, pay the Federal share of extended unemployment benefits, or pay for State and Federal administrative costs.

The FEC Account in the UTF provides funds to States for unemployment compensation benefits paid to eligible former Federal civilian personnel, Postal Service employees, and ex-servicemembers. In turn, the various Federal agencies reimburse the FEC Account for benefits paid to their former employees. The FEC Account is not funded out of Federal unemployment taxes. Any additional resources necessary to assure that the FEC Account can make the required payments to States are provided from the Advances to the Unemployment Trust Fund and Other Funds appropriation.

Both the benefit payments and administrative expenses of the separate unemployment insurance program for railroad employees are paid from the UTF, and receipts from a tax on railroad payrolls are deposited into the program's accounts in the UTF to meet expenses.

**Status of Funds** (in millions of dollars)

Identification code	016–8042–0–7–999	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:				
0100	Balance, start of year .....	52,968	59,061	60,323
0999	Total balance, start of year .....	52,968	59,061	60,323
Cash income during the year:				
Current law:				
Receipts:				
1110	General Taxes, FUTA, Unemployment Trust Fund .....	8,005	9,159	9,908
1110	Unemployment Trust Fund, State Accounts, Deposits by States .....	39,811	43,347	46,691
1110	Unemployment Trust Fund, State Accounts, Deposits by States .....			
1110	Unemployment Trust Fund, State Accounts, Deposits by States .....			
1110	Unemployment Trust Fund, Deposits by Railroad Retirement Board .....	159	33	35
1130	Railroad Unemployment Insurance Trust Fund .....	18	17	16
1150	CMIA Interest, Unemployment Trust Fund .....	5	3	3
1150	Unemployment Trust Fund, Interest and Profits on Investments in Public Debt Securities .....	2,276	2,740	3,248
1150	Interest on Unemployment Insurance Loans to States, Federal Unemployment Account, Unemployment Trust Fund .....	631	821	757
1160	Deposits by Federal Agencies to the Federal Employees Compensation Account, Unemployment Trust Fund .....	257	266	268
1160	Payments from the General Fund for Extended Unemployment Benefit, Unemployment Trust Fund .....	23	198	
1199	Income under present law .....	51,185	56,584	60,926
1999	Total cash income .....	51,185	56,584	60,926
Cash outgo during year:				
Current law:				
2100	Unemployment Trust Fund .....			429
2100	Unemployment Trust Fund .....	-44,993	-55,168	-50,568
2100	Railroad Unemployment Insurance Trust Fund .....	-101	-154	-164

UNEMPLOYMENT TRUST FUND—Continued  
Status of Funds—Continued

Identification code 016–8042–0–7–999	2024 actual	2025 est.	2026 est.
2199 Outgo under current law .....	-45,094	-55,322	-50,303
2999 Total cash outgo (-) .....	-45,094	-55,322	-50,303
Surplus or deficit:			
3110 Excluding interest .....	3,179	-2,302	6,615
3120 Interest .....	2,912	3,564	4,008
3199 Subtotal, surplus or deficit .....	6,091	1,262	10,623
3298 Rounding adjustment .....	2		
3299 Total adjustments .....	2		
3999 Total change in fund balance .....	6,093	1,262	10,623
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-28,969	-28,981	-24,957
4200 Unemployment Trust Fund .....	88,030	89,304	95,903
4999 Total balance, end of year .....	59,061	60,323	70,946

## Object Classification (in millions of dollars)

Identification code 016–8042–0–7–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Reimbursements to Department of the Treasury .....	107	125	135
42.0 FECA (Federal Employee) Benefits .....	250	271	267
42.0 State unemployment benefits .....	35,439	43,874	40,902
43.0 Interest and dividends .....	550	936	717
94.0 ETA-PA, BLS, FLC .....	206	206	201
94.0 Veterans employment and training .....	270	270	277
94.0 Payments to States for administrative expenses .....	3,838	3,844	3,287
94.0 Departmental Management (OIG, SOL) .....	6	6	6
94.0 EUC/CARES Admin PUTF .....	23	187	
94.0 Repayment of debt .....	3,000		
99.9 Total new obligations, unexpired accounts .....	43,689	49,719	45,792

UNEMPLOYMENT TRUST FUND  
(Amounts included in the adjusted baseline)

## Program and Financing (in millions of dollars)

Identification code 016–8042–7–7–999	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....			-429
1900 Budget authority (total) .....			-429
1930 Total budgetary resources available .....			-429
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-429
Change in obligated balance:			
Unpaid obligations:			
3020 Outlays (gross) .....			429
3050 Unpaid obligations, end of year .....			429
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			429
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....			-429
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-429
4180 Budget authority, net (total) .....			-429
4190 Outlays, net (total) .....			-429

(1) \$185,000,000 is for Jobs for Veterans State grants under 38 U.S.C. 4102A(b)(5) to support disabled veterans' outreach program specialists under section 4103A of such title and local veterans' employment representatives under section 4102A(b)(5)(C), which shall be available for expenditure by the States through September 30, 2028, and not to exceed 3 percent for the necessary Federal expenditures for data systems and contract support to allow for the tracking of participant and performance information: Provided, That, in addition, such funds may be used to support such specialists and representatives in the provision of services to transitioning members of the Armed Forces who have participated in the Transition Assistance Program and have been identified as in need of intensive services, to members of the Armed Forces who are wounded, ill, or injured and receiving treatment in military treatment facilities or warrior transition units, and to the spouses or other family caregivers of such wounded, ill, or injured members;

(2) \$34,379,000 is for carrying out the Transition Assistance Program under 38 U.S.C. 4113 and 10 U.S.C. 1144;

(3) \$54,048,000 is for Federal administration of chapters 41, 42, and 43 of title 38, and sections 2021, 2021A, 2023, and 4212 of title 38, United States Code: Provided, That up to \$500,000 may be used to carry out the Hire VETS Act (division O of Public Law 115–31); and

(4) \$3,414,000 is for the National Veterans' Employment and Training Services Institute under 38 U.S.C. 4109:

Provided, That the Secretary may reallocate among the appropriations provided under paragraphs (1) through (4) above an amount not to exceed 3 percent of the appropriation from which such reallocation is made.

In addition, from the General Fund of the Treasury, \$65,500,000 is for carrying out programs to assist homeless veterans and veterans at risk of homelessness who are transitioning from certain institutions under sections 2021, 2021A, and 2023 of title 38, United States Code: Provided, That notwithstanding subsections (c)(3) and (d) of section 2023, the Secretary may award grants through September 30, 2026, to provide services under such section: Provided further, That services provided under sections 2021 or under 2021A may include, in addition to services to homeless veterans described in section 2002(a)(1), services to veterans who were homeless at some point within the 60 days prior to program entry or veterans who are at risk of homelessness within the next 60 days, and that services provided under section 2023 may include, in addition to services to the individuals described in subsection (e) of such section, services to veterans recently released from incarceration who are at risk of homelessness: Provided further, That notwithstanding paragraph (3) under this heading, funds appropriated in this paragraph may be used for data systems and contract support to allow for the tracking of participant and performance information: Provided further, That notwithstanding sections 2021(e)(2) and 2021A(f)(2) of title 38, United States Code, such funds shall be available for expenditure pursuant to 31 U.S.C. 1553.

In addition, fees may be assessed and deposited in the HIRE Vets Medallion Award Fund pursuant to section 5(b) of the HIRE Vets Act, and such amounts shall be available to the Secretary to carry out the HIRE Vets Medallion Award Program, as authorized by such Act, and shall remain available until expended: Provided, That such sums shall be in addition to any other funds available for such purposes, including funds available under paragraph (3) of this heading: Provided further, That section 2(d) of division O of the Consolidated Appropriations Act, 2017 (Public Law 115–31; 38 U.S.C. 4100 note) shall not apply.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 016–0164–0–1–702	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Jobs for Veterans State grants .....	179	185	185
0004 Transition Assistance Program .....	33	34	34
0005 Federal Administration .....	54	47	54
0006 National Veterans' Training Institute .....	3	3	3
0007 Homeless veterans program .....	66	66	66
0900 Total new obligations, unexpired accounts .....	335	335	342

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	66	66	66
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	270	270	277
1900 Budget authority (total) .....	336	336	343
1930 Total budgetary resources available .....	336	337	345

## VETERANS' EMPLOYMENT AND TRAINING SERVICE

## Federal Funds

## VETERANS' EMPLOYMENT AND TRAINING

Not to exceed \$276,841,000 may be derived from the Employment Security Administration account in the Unemployment Trust Fund to carry out the provisions of chapters 41, 42, and 43 of title 38, United States Code, of which—



Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1	2	3
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	203	198	210
3010	New obligations, unexpired accounts .....	335	335	342
3011	Obligations ("upward adjustments"), expired accounts .....	9		
3020	Outlays (gross) .....	-337	-323	-335
3041	Recoveries of prior year unpaid obligations, expired .....	-12		
3050	Unpaid obligations, end of year .....	198	210	217
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	203	198	210
3200	Obligated balance, end of year .....	198	210	217
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	336	336	343
Outlays, gross:				
4010	Outlays from new discretionary authority .....	171	169	176
4011	Outlays from discretionary balances .....	166	154	159
4020	Outlays, gross (total) .....	337	323	335
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-270	-270	-277
4040	Offsets against gross budget authority and outlays (total) ....	-270	-270	-277
4180	Budget authority, net (total) .....	66	66	66
4190	Outlays, net (total) .....	67	53	58

**Jobs for Veterans State grants.**—The Jobs for Veterans Act (JVA) of 2002 provides the foundation for this budget activity. The JVA requires the Veterans' Employment and Training Service (VETS) to act on behalf of the Secretary in the promulgation of policies and regulations that ensure maximum employment and training opportunities for veterans and priority of service for veterans (38 U.S.C. 4215) within the state workforce delivery system for employment and training programs funded in whole or in part by the U.S. Department of Labor. Under the JVA, grants are allocated to the states according to the statutory formula to support Disabled Veterans' Outreach Program (DVOP) specialists and Local Veterans' Employment Representative (LVERs) staff.

DVOP specialists (38 U.S.C. 4103A) provide intensive services to meet the employment needs of eligible veterans. DVOP specialists place maximum emphasis on assisting veterans with significant barriers to employment. LVER staff (38 U.S.C. 4104) conduct outreach to employers, employer associations, and business groups to promote the advantages of hiring veterans. LVERs also facilitate employment, training, and placement services provided to veterans under the applicable state employment service delivery system, including American Job Centers by educating all workforce partner staff on current employment initiatives and programs for veterans. In addition, each LVER provides reports to the manager of the state employment service delivery system and to the state Director for Veterans Employment and Training (38 U.S.C. 4103) regarding the state's compliance with Federal law and regulations with respect to special services and priorities for eligible veterans.

**Transition Assistance Program (TAP).**—(10 U.S.C. 1144, 38 U.S.C. 4113) This program provides employment workshops for separating service members and their spouses to prepare these individuals for entry into the civilian workforce and job market. Its primary goal is to facilitate the transition from military to civilian employment. VETS coordinates with Federal agencies including the Departments of Defense, Veterans Affairs, Education and Homeland Security, and also the Small Business Administration and the Office of Personnel Management to provide transition services to military service members separating from active duty. The 2019 National Defense Authorization Act instructed responsible agencies to improve TAP and directed DOL to deliver a mandatory one-day employment planning workshop for all transitioning service members, as well as optional days of instruction on general employment preparation and Vocational Training for transitioning service members interested in apprenticeship opportunities and technical careers. VETS also serves veterans and veteran spouses through the Off Base Transition Training pilot at selected

states, to further serve and support underserved populations in locations away from active duty installations.

**Federal Administration.**—VETS' Federal Administration budget activity supports the Federal administration of 38 U.S.C. 41, 42, and 43. This allows VETS to carry out programs and develop policies to provide employment and training opportunities designed to meet the needs of veterans (38 U.S.C. 4102–4115). This activity provides for the salary and benefits, travel, and training for all VETS' current staff in the national office, six regional offices, and offices in each state, the District of Columbia, and Puerto Rico. In addition, this activity provides for outreach and engagement with Federal, state, and local governments; private sector employers and trade associations; institutions of higher learning; non-profit organizations; and Veteran Service Organizations to help service members, returning veterans, and families reintegrate into the workforce.

It also enables VETS to discharge its responsibilities to administer, interpret, and enforce the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), 38 U.S.C. 4301–4335, by providing technical assistance and investigating complaints received from veterans and service members who believe their employment and reemployment rights were violated. This budget activity enables VETS to investigate complaints received from veterans who claim a violation of their veterans' preference rights in Federal hiring pursuant to the Veterans' Employment Opportunities Act of 1998 (VEOA), 5 U.S.C. 3330a. VETS' Federal Contractor Program (VETS-4212) is also supported under this activity, pursuant to 38 U.S.C. 4212. These responsibilities involve the administration of a system whereby Federal contractors submit reports setting forth their affirmative action efforts to hire and retain eligible veterans.

Resources under the Federal Administration activity are also used to evaluate the job training and employment assistance services provided to veterans under the Jobs for Veterans State Grants (38 U.S.C. 4102A(b)(5)), and the Homeless Veterans Reintegration (38 U.S.C. 2021). VETS personnel provide technical assistance to grantees to ensure they meet negotiated and mandated performance goals and other grant provisions.

Federal Administration supports the oversight and development of policies for TAP (10 U.S.C. 1144 and 38 U.S.C. 4113). Through outreach and education efforts, such as job fairs, VETS staff raise the awareness of employers about the benefits of hiring veterans. The activities of the Advisory Committee for Veterans Employment, Training, and Employer Outreach (38 U.S.C. 4110) also are supported through this budget activity. In addition, through fee collection, the federal administration activity fund administrative processes associated with the Honoring Investments in Recruiting and Employing American Military Veterans Act of 2017 (HIRE VETS Act or the Act).

**National Veterans' Training Institute (NVTI).**—NVTI develops and supplies competency-based training to Federal and state providers of services to veterans (38 U.S.C. 4109). NVTI is administered through a contract and supported by dedicated funds. NVTI ensures that these service providers receive a comprehensive foundation and ongoing staff development so they can effectively assist job-seeking veterans.

**Homeless Veterans' Reintegration Program (HVRP).**—HVRP (38 U.S.C. 2021, 2021A and 2023) provides grants to states or other public entities, as well as to non-profits, including faith-based organizations. Grantees operate employment programs to assist homeless veterans reintegrate into meaningful employment and stimulate the development of effective service delivery systems that will address the complex problems facing homeless veterans. VETS partners with the U.S. Departments of Veterans Affairs and Housing and Urban Development to promote multi-agency-funded programs that integrate the different services needed by homeless veterans.

#### Object Classification (in millions of dollars)

Identification code 016–0164–0–1–702	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	28	26	28

## VETERANS' EMPLOYMENT AND TRAINING—Continued

## Object Classification—Continued

Identification code 016–0164–0–1–702	2024 actual	2025 est.	2026 est.
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	29	27	29
12.1 Civilian personnel benefits .....	10	9	10
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	42	43	44
25.3 Other goods and services from Federal sources .....	17	12	15
41.0 Grants, subsidies, and contributions .....	234	241	241
99.0 Direct obligations .....	335	335	342
99.9 Total new obligations, unexpired accounts .....	335	335	342

## Employment Summary

Identification code 016–0164–0–1–702	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	226	210	227

## EMPLOYEE BENEFITS SECURITY ADMINISTRATION

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses for the Employee Benefits Security Administration, \$181,100,000, of which up to \$3,000,000 shall be made available through September 30, 2027, for the procurement of expert witnesses for enforcement litigation.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 016–1700–0–1–601	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Enforcement and participant assistance .....	159	.....	.....
0002 Policy and compliance assistance .....	20	.....	.....
0003 Executive leadership, program oversight and administration ....	11	.....	.....
0005 Expert Witness .....	1	.....	.....
0008 Employee Benefits Security Programs .....	.....	191	181
0799 Total direct obligations .....	191	191	181
0801 Reimbursable obligations .....	8	8	8
0900 Total new obligations, unexpired accounts .....	199	199	189
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	191	191	181
Spending authority from offsetting collections, discretionary:			
1700 Collected: Federal Sources .....	8	8	8
1900 Budget authority (total) .....	199	199	189
1930 Total budgetary resources available .....	202	202	192
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	29	27	15
3010 New obligations, unexpired accounts .....	199	199	189
3020 Outlays (gross) .....	-200	-211	-190
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	27	15	14
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	27	27	15
3200 Obligated balance, end of year .....	27	15	14

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	199	199	189
Outlays, gross:			
4010 Outlays from new discretionary authority .....	182	184	175
4011 Outlays from discretionary balances .....	18	27	15
4020 Outlays, gross (total) .....	200	211	190
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-8	-8	-8
4040 Offsets against gross budget authority and outlays (total) ....	-8	-8	-8
4180 Budget authority, net (total) .....	191	191	181
4190 Outlays, net (total) .....	192	203	182

**Employee Benefits Security Programs<sup>2</sup>**—Assures compliance with applicable reporting, disclosure and other requirements of ERISA as well as accounting, auditing, and actuarial standards. Discloses required plan filings to the public. Provides information, technical, and compliance assistance to benefit plan professionals and participants and to the general public. Conducts policy, research, and legislative analysis on pension, health, and other employee benefit issues. Provides compliance assistance to employers and plan officials. Conducts criminal and civil investigations to ensure compliance with the fiduciary provisions of the Employee Retirement Income Security Act (ERISA) and the Federal Employees' Retirement System Act (FERSA). Develops regulations and interpretations. Issues individual and class exemptions from regulations. Provides leadership, policy direction, strategic planning, and administrative guidance in the support of the Department's ERISA responsibilities.

	2024 Actual	2025 est. <sup>1</sup>	2026 est.
EMPLOYEE BENEFITS AND SECURITY PROGRAMS <sup>2</sup>	906	N/A	N/A <sup>3</sup>
Investigations conducted .....	\$1,286,807,221 <sup>4</sup>	\$1,244,723,083	\$1,221,706,880
Participant benefit recoveries and plan assets restored .....			
Other non-major civil cases closed or referred for litigation within 18 months .....	77.72%	76.0%	76.0%
Inquiries closed .....	200,061	201,000	190,058
Reporting compliance reviews .....	3,737	3,600	3,550
Exemptions, determinations, interpretations and regulations issued .....	4,934	4,027	3,389 <sup>5</sup>
Average days to process exemption requests .....	773	634	773

<sup>1</sup>Reflects revised measures starting in FY 2023.

<sup>2</sup>Employee Benefits Security Programs encompass three budget activities to include: (1) Enforcement and Participant Assistance (2) Policy and Compliance Assistance; and (3) Executive Leadership, Program Oversight, and Administration.

<sup>3</sup>The agency continues its efforts to enhance the quality and impact of its investigations and has placed special emphasis on Major Case monetary recoveries, as well as the impact of its investigations (e.g., the amounts recovered for plan participants and beneficiaries). While the agency will continue to report the total number of investigations conducted, it will no longer make projections of the raw number of investigations.

<sup>4</sup>Reflects over \$1.2 billion in participant benefit recoveries, \$107.9 million in plan assets restored, \$676.2 million in participant health plan recoveries, \$53.5 million in distributions for abandoned plans, and over \$44.2 million for Voluntary Fiduciary Correction Program recoveries.

<sup>5</sup>Includes Multiple Employer Welfare Arrangement (MEWA) registrations and individual exemptions.

## Object Classification (in millions of dollars)

Identification code 016–1700–0–1–601	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	89	93	86
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	93	97	90
12.1 Civilian personnel benefits .....	35	34	32
13.0 Benefits for former personnel .....	.....	1	3
21.0 Travel and transportation of persons .....	1	2	2
23.1 Rental payments to GSA .....	10	10	10
24.0 Printing and reproduction .....	1	.....	.....
25.1 Advisory and assistance services .....	1	1	.....
25.2 Other services from non-Federal sources .....	9	5	4
25.3 Other goods and services from Federal sources .....	38	38	37
25.4 Operation and maintenance of facilities .....	1	.....	.....
25.5 Research and development contracts .....	1	1	1
26.0 Supplies and materials .....	1	2	2
99.0 Direct obligations .....	191	191	181
99.0 Reimbursable obligations .....	8	8	8
99.9 Total new obligations, unexpired accounts .....	199	199	189

## Employment Summary

Identification code 016—1700—0—1—601	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	715	687	640

## PENSION BENEFIT GUARANTY CORPORATION

## Federal Funds

## PENSION BENEFIT GUARANTY CORPORATION FUND

The Pension Benefit Guaranty Corporation ("Corporation") is authorized to make such expenditures, including financial assistance authorized by subtitle E of title IV of the Employee Retirement Income Security Act of 1974, within limits of funds and borrowing authority available to the Corporation, and in accord with law, and to make such contracts and commitments without regard to fiscal year limitations, as provided by 31 U.S.C. 9104, as may be necessary in carrying out the program, including associated administrative expenses, through September 30, 2026, for the Corporation: Provided, That none of the funds available to the Corporation for fiscal year 2026 shall be available for obligations for administrative expenses in excess of \$494,264,000: Provided further, That to the extent that the number of new plan participants in plans terminated by the Corporation exceeds 100,000 in fiscal year 2026, an amount not to exceed an additional \$9,200,000 shall be available through September 30, 2030, for obligations for administrative expenses for every 20,000 additional terminated participants: Provided further, That obligations in excess of the amounts provided for administrative expenses in this paragraph may be incurred and shall be available through September 30, 2030 for obligation for unforeseen and extraordinary pre-termination or termination expenses or extraordinary multiemployer program related expenses after approval by the Office of Management and Budget and notification of the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That an additional amount shall be available for obligation through September 30, 2030 to the extent the Corporation's costs exceed \$250,000 for the provision of credit or identity monitoring to affected individuals upon suffering a security incident or privacy breach, not to exceed an additional \$100 per affected individual.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 016—4204—0—3—601	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0080 Multiemployer, Administrative Expenses [Special Financial Assistance] .....	24	37	15
0081 Multiemployer [Special Financial Assistance] .....	14,518	9,816	1,476
0192 Direct program activities, subtotal .....	14,542	9,853	1,491
0799 Total direct obligations .....	14,542	9,853	1,491
0801 Single-employer benefit payment .....	6,327	7,196	7,873
0802 Multiemployer financial assistance .....	163	193	187
0806 Administrative Expenses .....	490	513	494
0807 Investment Management Fees .....	117	140	140
0899 Total reimbursable obligations .....	7,097	8,042	8,694
0900 Total new obligations, unexpired accounts .....	21,639	17,895	10,185
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	59,316	62,050	72,048
1021 Recoveries of prior year unpaid obligations .....	67		
1037 Unobligated balance of appropriations withdrawn .....	-1		
1070 Unobligated balance (total) .....	59,382	62,050	72,048
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation [Special Financial Assistance] .....	14,518	9,816	1,476
1200 Appropriation [Special Financial Assistance (Administrative Exp.)] .....	24	37	15
1202 Appropriation (previously unavailable) .....	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-1
1260 Appropriations, mandatory (total) .....	14,542	9,853	1,492
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	9,767	18,040	11,661
1802 Offsetting collections (previously unavailable) .....	8	10	10

1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-10	-10	-10
1850 Spending auth from offsetting collections, mand (total) .....	9,765	18,040	11,661
1900 Budget authority (total) .....	24,307	27,893	13,153
1930 Total budgetary resources available .....	83,689	89,943	85,201
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	62,050	72,048	75,016

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	743	597	1
3010 New obligations, unexpired accounts .....	21,639	17,895	10,185
3020 Outlays (gross) .....	-21,716	-18,491	-10,185
3040 Recoveries of prior year unpaid obligations, unexpired .....	-67		
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	597	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	743	597	1
3200 Obligated balance, end of year .....	597	1	1

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	24,307	27,893	13,153
Outlays, gross:			
4100 Outlays from new mandatory authority .....	21,131	17,895	10,185
4101 Outlays from mandatory balances .....	585	596	
4110 Outlays, gross (total) .....	21,716	18,491	10,185
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Cash Investment Receipts .....	2,568	-3,183	-3,464
4123 Non-Federal sources .....	-12,335	-14,857	-8,197
4130 Offsets against gross budget authority and outlays (total) ....	-9,767	-18,040	-11,661
4160 Budget authority, net (mandatory) .....	14,540	9,853	1,492
4170 Outlays, net (mandatory) .....	11,949	451	-1,476
4180 Budget authority, net (total) .....	14,540	9,853	1,492
4190 Outlays, net (total) .....	11,949	451	-1,476

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	61,162	63,356	73,349
5001 Total investments, EOY: Federal securities: Par value .....	63,356	73,349	76,262
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	9	11	11
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	11	11	11
5096 Unexpired unavailable balance, SOY: Appropriations .....	2	2	2
5098 Unexpired unavailable balance, EOY: Appropriations .....	2	2	1

The Pension Benefit Guaranty Corporation (PBGC or the Corporation) is a Federal corporation established under the Employee Retirement Income Security Act (ERISA) of 1974, as amended. It guarantees payment of basic pension benefits earned by about 31 million of America's workers and retirees participating in more than 24,300 private-sector defined benefit pension plans. The Single-Employer Program protects about 19.4 million workers and retirees in about 23,000 pension plans. The Multiemployer Program protects about 11.1 million participants in about 1,335 pension plans. By law, the two programs are funded and administered separately, and their financial conditions, results of operations, and cash flows are reported separately.

The Single-Employer Program is financed by insurance premiums paid by companies that sponsor defined benefit pension plans, investment income from plan assets trustee by PBGC and recoveries from companies formerly responsible for the plans. Congress sets PBGC premium rates.

The Multiemployer Program is financed by premiums paid by insured plans and investment income. The American Rescue Plan (ARP) Act of 2021 (Public Law 117–2) established the Special Financial Assistance (SFA) Program for certain financially troubled multiemployer pension plans. The SFA program is funded entirely by an appropriation from the General Fund of the U.S. Department of the Treasury.

**Plan Preservation Efforts.**—PBGC works to preserve plans and keep pension promises in the hands of the employers who make them. When companies undertake major transactions that might threaten their ability to pay pensions, PBGC negotiates protections for their pension plans. PBGC encouraged companies, both in bankruptcy and otherwise, to preserve their plans that were at risk. In FY 2024, PBGC:

## PENSION BENEFIT GUARANTY CORPORATION FUND—Continued

—Protected 10,639 single-employer plan participants by taking action to encourage companies to keep their plans when they emerged from bankruptcy.

*Stepping in to Insure Pensions When Plans Fail.*—Nearly 1.4 million current and future retirees in trustee single-employer pension plans rely on PBGC for their pension benefits. In FY 2024, PBGC:

—Paid over \$5.8 billion to over 912,000 retirees in single-employer plans; and

—Completed 238 standard termination audits to verify plan administrators' calculation of benefits upon plan termination resulting in more than \$2.1 million in additional benefits distributed to 1,134 participants and beneficiaries in these plans.

*Single-employer benefit payments.*—The Single-Employer Program covers defined benefit pension plans that generally are sponsored by a single employer. When an under-funded single-employer plan terminates, PBGC steps in to pay participants' benefits up to legal limits. This typically happens when the employer sponsoring an underfunded plan liquidates in bankruptcy, ceases operation, or can no longer afford to keep the plan going. PBGC takes over the plan's assets, administration, and payment of benefits up to the legal limits. If a plan has enough money to pay all benefits owed to participants and beneficiaries, the plan sponsor can choose to terminate a plan by filing a standard termination. In FY 2024, PBGC:

—Assumed responsibility for the benefit payments of approximately 6,362 workers and retirees in the 22 single-employer plans that were trustee.

*Multiemployer financial assistance.*—The Multiemployer Program protects about 11.1 million participants in about 1,335 pension plans. The Multiemployer Program covers defined benefit pension plans that are maintained through one or more collective bargaining agreements between employers and one or more employee organizations or unions. The participating employers are usually in the same or related industries, such as transportation, construction, mining, or hospitality. If a PBGC-insured multiemployer plan is unable to pay guaranteed benefits when due, PBGC provides insolvent multiemployer plans with traditional financial assistance, in the statutorily required form of loans (generally unsecured), sufficient to pay PBGC guaranteed benefits and reasonable administrative expenses. In FY 2024, PBGC:

—Provided \$163.1 million in traditional financial assistance to 98 multiemployer plans covering 62,881 participants (including beneficiaries) receiving guaranteed benefits; and

—Initiated audits of four insolvent multiemployer plans covering approximately 4,100 participants to ensure timely and accurate benefit payments to all participants, compliance with laws and regulations, and effective and efficient management of the remaining assets in terminated or insolvent plans.

Under the SFA Program as of the end of FY 2024, PBGC has approved 127 applications for \$68 billion in SFA. PBGC provides funding to eligible multiemployer plans in an amount projected to enable plans to cover their full plan benefits through 2051.

*Investment management fees.*—PBGC contracts with professional financial services corporations to manage Trust Fund assets in accordance with an investment strategy approved by PBGC's Board of Directors. Investment management fees are driven by the amount of assets under management. They are a direct, programmatic expense required to maintain the Trust Fund which supports single-employer benefit payments.

*Consolidated Administrative Budget.*—PBGC's administrative budget comprises all expenditures and operations that support:

- Benefit payments to pension plan participants;
- Financial assistance to distressed multiemployer pension plans; and
- Stewardship and accountability.

These operations include premium collections, pre-trusteeship work, efforts to preserve pension plans, recovery of assets from former plan sponsors, and pension insurance program protection activities. This area also

covers the expenditures that support activities related to trusteeship; plan asset management (excluding investment management fees) and trust accounting; as well as benefit payments and administration services. Furthermore, this area includes the administrative functions covering procurement, financial management, human resources, facilities management, communications, legal support, and information technology infrastructure. Finally, these funds support the operations of the Participant and Plan Sponsor Advocate and the required functions and efforts of the Office of the Inspector General, including training and participation in the Council of the Inspectors General on Integrity and Efficiency (CIGIE) activities.

## Object Classification (in millions of dollars)

Identification code 016-4204-0-3-601	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	8	10	7
11.3 Other than full-time permanent .....	1	1	.....
11.9 Total personnel compensation .....	9	11	7
12.1 Civilian personnel benefits .....	3	4	3
23.2 Rental payments to others .....	.....	1	.....
25.2 Other services from non-Federal sources .....	11	21	5
25.3 Other goods and services from Federal sources .....	1	.....	.....
33.0 Investments and loans .....	14,518	9,816	1,476
99.0 Direct obligations .....	14,542	9,853	1,491
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	133	136	125
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	3	4	4
11.9 Total personnel compensation .....	138	142	131
12.1 Civilian personnel benefits .....	49	51	48
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	.....	16	23
23.3 Communications, utilities, and miscellaneous charges .....	4	4	5
25.1 Advisory and assistance services .....	117	140	140
25.2 Other services from non-Federal sources .....	244	284	269
25.3 Other goods and services from Federal sources .....	51	14	14
26.0 Supplies and materials .....	1	.....	1
31.0 Equipment .....	2	1	2
33.0 Investments and loans .....	163	193	187
42.0 Insurance claims and indemnities .....	6,327	7,196	7,873
99.0 Reimbursable obligations .....	7,097	8,042	8,694
99.9 Total new obligations, unexpired accounts .....	21,639	17,895	10,185

## Employment Summary

Identification code 016-4204-0-3-601	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	.....	61	58
2001 Reimbursable civilian full-time equivalent employment .....	965	951	866

## OFFICE OF WORKERS' COMPENSATION PROGRAMS

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses for the Office of Workers' Compensation Programs, \$107,823,000, together with \$2,177,000 which may be expended from the Special Fund in accordance with sections 39(c), 44(d), and 44(j) of the Longshore and Harbor Workers' Compensation Act (33 U.S.C. 939(c), 944(d), 944(j)).*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 016-0163-0-1-505	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Federal programs for workers' compensation .....	120	121	108
0801 Trust Funds, Federal Programs for Workers' Compensation .....	44	52	51
0900 Total new obligations, unexpired accounts .....	164	173	159

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	1	3
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	121	108
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	44	53
1900	Budget authority (total) .....	165	161
1930	Total budgetary resources available .....	165	164
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	12	17
3010	New obligations, unexpired accounts .....	164	159
3020	Outlays (gross) .....	-167	-162
3041	Recoveries of prior year unpaid obligations, expired .....	-1	
3050	Unpaid obligations, end of year .....	8	14
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	12	17
3200	Obligated balance, end of year .....	8	14
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	165	161
Outlays, gross:			
4010	Outlays from new discretionary authority .....	157	151
4011	Outlays from discretionary balances .....	10	11
4020	Outlays, gross (total) .....	167	162
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-42	-53
4034	Offsetting governmental collections .....	-2	
4040	Offsets against gross budget authority and outlays (total) ....	-44	-53
4070	Budget authority, net (discretionary) .....	121	108
4080	Outlays, net (discretionary) .....	123	109
4180	Budget authority, net (total) .....	121	108
4190	Outlays, net (total) .....	123	109

The Office of Workers' Compensation Programs (OWCP) administers the Federal Employees' Compensation Act (FECA), the Longshore and Harbor Workers' Compensation Act, the Energy Employees Occupational Illness Compensation Program Act (EEOICPA), and the Black Lung Benefits Act (Black Lung). These programs ensure that eligible disabled and injured workers or their survivors receive compensation and medical benefits and a range of services, including vocational rehabilitation, supervision of medical care, and technical and advisory counseling, to which they are entitled.

#### Object Classification (in millions of dollars)

Identification code 016–0163–0–1–505	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	70	68
11.5	Other personnel compensation .....	1	1
11.9	Total personnel compensation .....	71	69
12.1	Civilian personnel benefits .....	28	25
23.1	Rental payments to GSA .....	3	1
23.3	Communications, utilities, and miscellaneous charges .....	1	1
25.2	Other services from non-Federal sources .....	1	
25.3	Other goods and services from Federal sources .....	14	11
25.7	Operation and maintenance of equipment .....	1	1
26.0	Supplies and materials .....	1	
99.0	Direct obligations .....	120	108
99.0	Reimbursable obligations .....	44	51
99.9	Total new obligations, unexpired accounts .....	164	159

#### Employment Summary

Identification code 016–0163–0–1–505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	809	773	653

#### SPECIAL BENEFITS

(INCLUDING TRANSFER OF FUNDS)

*For the payment of compensation, benefits, and expenses (except administrative expenses not otherwise authorized) accruing during the current or any prior fiscal year authorized by 5 U.S.C. 81; continuation of benefits as provided for under the heading "Civilian War Benefits" in the Federal Security Agency Appropriation Act, 1947; the Employees' Compensation Commission Appropriation Act, 1944; section 5(f) of the War Claims Act (50 U.S.C. App. 2012); obligations incurred under the War Hazards Compensation Act (42 U.S.C. 1701 et seq.); and 50 percent of the additional compensation and benefits required by section 10(h) of the Longshore and Harbor Workers' Compensation Act, \$1,298,385,000, together with such amounts as may be necessary to be charged to the subsequent year appropriation for the payment of compensation and other benefits for any period subsequent to August 15 of the current year, for deposit into and to assume the attributes of the Employees' Compensation Fund established under 5 U.S.C. 8147(a): Provided, That amounts appropriated may be used under 5 U.S.C. 8104 by the Secretary to reimburse an employer, who is not the employer at the time of injury, for portions of the salary of a re-employed, disabled beneficiary: Provided further, That balances of reimbursements unobligated on September 30, 2025, shall remain available until expended for the payment of compensation, benefits, and expenses: Provided further, That in addition there shall be transferred to this appropriation from the Postal Service and from any other corporation or instrumentality required under 5 U.S.C. 8147(c) to pay an amount for its fair share of the cost of administration, such sums as the Secretary determines to be the cost of administration for employees of such fair share entities through September 30, 2026: Provided further, That of those funds transferred to this account from the fair share entities to pay the cost of administration of the Federal Employees' Compensation Act, \$81,808,000 shall be made available to the Secretary as follows:*

- (1) For enhancement and maintenance of automated data processing systems operations and telecommunications systems, \$27,549,000;
- (2) For automated workload processing operations, including document imaging, centralized mail intake, and medical bill processing, \$25,956,000;
- (3) For periodic roll disability management and medical review, \$25,957,000;
- (4) For program integrity, \$2,346,000; and
- (5) The remaining funds shall be paid into the Treasury as miscellaneous receipts: Provided further, That the Secretary may require that any person filing a notice of injury or a claim for benefits under 5 U.S.C. 81, or the Longshore and Harbor Workers' Compensation Act, provide as part of such notice and claim, such identifying information (including Social Security account number) as such regulations may prescribe.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 016–1521–0–1–600	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Longshore and harbor workers' compensation benefits .....	2	2
0002	Federal Employees' Compensation Act benefits .....	698	1,296
0799	Total direct obligations .....	700	1,298
0801	Federal Employees' Compensation Act benefits .....	3,126	3,200
0802	FECA Fair Share (administrative expenses) .....	84	82
0899	Total reimbursable obligations .....	3,210	3,282
0900	Total new obligations, unexpired accounts .....	3,910	4,580
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	931	174
1021	Recoveries of prior year unpaid obligations .....	2	
1070	Unobligated balance (total) .....	933	174
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation .....	700	1,298

SPECIAL BENEFITS—Continued  
Program and Financing—Continued

Identification code 016–1521–0–1–600	2024 actual	2025 est.	2026 est.
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2,726	2,926	3,188
1801 Change in uncollected payments, Federal sources .....	3		
1850 Spending auth from offsetting collections, mand (total) .....	2,729	2,926	3,188
1900 Budget authority (total) .....	3,429	3,653	4,486
1930 Total budgetary resources available .....	4,362	4,105	4,660
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	452	174	80
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	181	218	451
3010 New obligations, unexpired accounts .....	3,910	3,931	4,580
3020 Outlays (gross) .....	-3,871	-3,698	-4,516
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	218	451	515
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-77	-80	-80
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3		
3090 Uncollected pymts, Fed sources, end of year .....	-80	-80	-80
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	104	138	371
3200 Obligated balance, end of year .....	138	371	435
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	3,429	3,653	4,486
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2,759	3,653	4,486
4101 Outlays from mandatory balances .....	1,112	45	30
4110 Outlays, gross (total) .....	3,871	3,698	4,516
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-2,726	-2,926	-3,188
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-3		
4160 Budget authority, net (mandatory) .....	700	727	1,298
4170 Outlays, net (mandatory) .....	1,145	772	1,328
4180 Budget authority, net (total) .....	700	727	1,298
4190 Outlays, net (total) .....	1,145	772	1,328

**Federal Employees' Compensation Act benefits.**—The Federal Employees' Compensation Act (FECA) program provides monetary and medical benefits to Federal workers who sustain work-related injury or disease. Not all benefits are paid by the program, since the first 45 days of disability are usually covered by keeping injured workers in pay status with their employing agencies (the continuation-of-pay period). A workers' compensation case is created following the receipt of an injury report or claim for occupational disease. In 2026, the FECA program projects to create 120,000 cases for Federal workers or their survivors; 16,000 Federal employees are projected to submit initial wage-loss claims; and 35,000 are projected to receive long-term wage replacement benefits for job-related injuries, diseases, or deaths. Most of the costs of this account are charged back to the beneficiaries' employing agencies.

## FEDERAL EMPLOYEES' COMPENSATION WORKLOAD

	2024 actual	2025 proj.	2026 proj.
Initial Wage-Loss Claims Received .....	17,536	15,000	16,000
Number of Compensation and Medical Payments Processed (by Chargeback Year) .....	7,286,785	7,000,000	7,000,000
Cases Created .....	92,235	120,000	120,000
Periodic Roll Payment Cases - Long-term Disability .....	38,685	35,000	35,000

**Longshore and Harbor Workers' Compensation Act benefits.**—Under the Longshore and Harbor Workers' Compensation Act, as amended, the Federal Government pays from direct appropriations one-half of the increased benefits provided by the amendments for persons receiving benefits prior to 1972. The remainder is provided from the Special Workers' Compensation Fund, which is financed by private employers, and is assessed

at the beginning of each calendar year for their proportionate share of these payments.

## Object Classification (in millions of dollars)

Identification code 016–1521–0–1–600	2024 actual	2025 est.	2026 est.
42.0 Direct obligations: Insurance claims and indemnities .....	700	727	1,298
99.0 Reimbursable obligations .....	3,210	3,204	3,282
99.9 Total new obligations, unexpired accounts .....	3,910	3,931	4,580

## Employment Summary

Identification code 016–1521–0–1–600	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	194	182	133

## ENERGY EMPLOYEES OCCUPATIONAL ILLNESS COMPENSATION FUND

## Program and Financing (in millions of dollars)

Identification code 016–1523–0–1–053	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Part B benefits and all medical .....	2,153	2,468	2,680
0002 Part E benefits .....	529	490	497
0003 RECA DOJ benefits .....	11	12	11
0799 Total direct obligations .....	2,693	2,970	3,188
0801 Collections .....	28	11	11
0900 Total new obligations, unexpired accounts .....	2,721	2,981	3,199
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	2,693	2,970	3,188
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	28	11	11
1900 Budget authority (total) .....	2,721	2,981	3,199
1930 Total budgetary resources available .....	2,721	2,981	3,199
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	54	54	46
3010 New obligations, unexpired accounts .....	2,721	2,981	3,199
3020 Outlays (gross) .....	-2,721	-2,989	-3,205
3050 Unpaid obligations, end of year .....	54	46	40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	54	54	46
3200 Obligated balance, end of year .....	54	46	40
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2,721	2,981	3,199
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2,721	2,981	3,199
4101 Outlays from mandatory balances .....		8	6
4110 Outlays, gross (total) .....	2,721	2,989	3,205
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-28	-11	-11
4180 Budget authority, net (total) .....	2,693	2,970	3,188
4190 Outlays, net (total) .....	2,693	2,978	3,194

**Energy Employees Occupational Illness Compensation Program Act of 2000 (EEOICPA) benefits.**—The Department of Labor is delegated responsibility to adjudicate and administer claims for benefits under the Energy Employees Occupational Illness Compensation Program Act of 2000 (EEOICPA). In July 2001, the program began accepting claims from employees or survivors of employees of the Department of Energy (DOE) and of private companies under contract with DOE who suffer from a radiation-related cancer, beryllium-related disease, or chronic silicosis as a result of their work in producing or testing nuclear weapons. The Act authorizes a lump-sum payment of \$150,000 and reimbursement of medical expenses. This program is EEOICPA Part B.

The Ronald Reagan National Defense Authorization Act of 2005 (P.L. 108–767) amended EEOICPA, giving DOL responsibility for a new program (Part E) to pay workers' compensation benefits to DOE contractors and their families for illness and death arising from toxic exposures in DOE's nuclear weapons complex. This law also provides compensation for uranium workers covered under section 5 of the Radiation Exposure Compensation Act. Benefit payments under Part E began in 2005.

	2024 actual	2025 proj.	2026 proj.
Initial Claims Received (Part B) .....	8,645	10,000	11,800
Consequential Condition Claims Received (Part B and E)** .....	N/A	6,000*	6,000*
Threads - Medical Authorizations (Part B and E)*** .....	69,870	N/A	N/A

*\*In 2025, the program implemented the Form EE-1A that allows claimants to submit a claim form for consequential conditions. As a result, in 2025, the program changed the methodology of the metric from the count of individual consequential conditions claimed, to the number of EE-1A forms received. A form can include multiple individual consequential illness conditions for a claimant. \*\*Starting 2025 the measure will be titled, Number of Consequential Condition Claim Forms Received (Part B and E) \*\*\*The program will not be utilizing this metric in 2025 and 2026.*

Part E	2024 actual	2025 proj.	2026 proj.
Initial Claims Received (Part E) .....	8,311	9,500	11,000

#### Object Classification (in millions of dollars)

Identification code 016–1523–0–1–053	2024 actual	2025 est.	2026 est.
42.0 Direct obligations: Insurance claims and indemnities .....	2,693	2,970	3,188
99.0 Reimbursable obligations .....	28	11	11
99.9 Total new obligations, unexpired accounts .....	2,721	2,981	3,199

#### ADMINISTRATIVE EXPENSES, ENERGY EMPLOYEES OCCUPATIONAL ILLNESS COMPENSATION FUND

*For necessary expenses to administer the Energy Employees Occupational Illness Compensation Program Act, \$68,148,000, to remain available until expended: Provided, That the Secretary may require that any person filing a claim for benefits under the Act provide as part of such claim such identifying information (including Social Security account number) as may be prescribed.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 016–1524–0–1–053	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Energy Part B .....	61	61	62
0004 Energy Part E .....	77	77	71
0799 Total direct obligations .....	138	138	133
0801 Reimbursable program activity .....	7		
0900 Total new obligations, unexpired accounts .....	145	138	133
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	1	1
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	4	1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (Part B) .....	66	67	68
1200 Appropriation (Part E) .....	82	84	77
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-13	-13	-12
1260 Appropriations, mandatory (total) .....	135	138	133
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	8		
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1		
1850 Spending auth from offsetting collections, mand (total) .....	7		
1900 Budget authority (total) .....	142	138	133
1930 Total budgetary resources available .....	146	139	134

<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	26	28	5
3010 New obligations, unexpired accounts .....	145	138	133
3020 Outlays (gross) .....	-142	-161	-138
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	28	5	
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	26	28	5
3200 Obligated balance, end of year .....	28	5	

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	142	138	133
Outlays, gross:			
4100 Outlays from new mandatory authority .....	135	138	133
4101 Outlays from mandatory balances .....	7	23	5
4110 Outlays, gross (total) .....	142	161	138
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-8		
4180 Budget authority, net (total) .....	134	138	133
4190 Outlays, net (total) .....	134	161	138

<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....		1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1	1	1

*Energy Employees Occupational Illness Compensation Program Act of 2000 (EEOICPA) administration.*—Under Executive Order 13179 the Secretary of Labor is assigned primary responsibility for administering the EEOICPA program, while other responsibilities have been delegated to the Departments of Health and Human Services (HHS), Energy (DOE), and Justice (DOJ). The Office of Workers' Compensation Programs (OWCP) in the Department of Labor (DOL) is responsible for claims adjudication, and award and payment of compensation and medical benefits. DOL's Office of the Solicitor provides legal support and represents the Department in claimant appeals of OWCP decisions. HHS is responsible for developing individual dose reconstructions to estimate occupational radiation exposure, and developing regulations to guide DOL's determination of whether an individual's cancer was caused by radiation exposure at a DOE or atomic weapons facility. DOE is responsible for providing exposure histories at employment facilities covered under the Act, and other employment information. DOJ assists claimants who have been awarded compensation under the Radiation Exposure Compensation Act to file for additional compensation, including medical benefits, under EEOICPA.

The Ronald Reagan National Defense Authorization Act of 2005 (P.L. 108–767) amended EEOICPA, giving DOL responsibility for a new program Part E, to pay workers' compensation benefits to DOE contractors and their families for illness and death arising from toxic exposures in DOE's nuclear weapons complex. This law also provides compensation for uranium workers covered by the Radiation Exposure Compensation Act.

Part B was created with a definite mandatory appropriation for administrative costs, consistent with other DOL Office of Workers' Compensation Programs (OWCP) administration accounts, which is reflected in the appropriations language for this account. Part E was created with an indefinite mandatory appropriation, because initial administration costs were uncertain, which is why the Part E amount is not included in the appropriations account, though the planned amount is included in tables.

The Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act of 2015 (P.L. 113–291) amended EEOICPA to include Section 3687, creating the Advisory Board on Toxic Substances and Worker Health to advise the Secretary of Labor (as delegated by Executive Order 13699) with respect to technical aspects of the EEOICPA program. The Advisory Board is charged with advising the Secretary on four statutorily-specific technical issues related to EEOICPA: DOL's site exposure

ADMINISTRATIVE EXPENSES, ENERGY EMPLOYEES OCCUPATIONAL ILLNESS  
COMPENSATION FUND—Continued

matrices; medical guidance for claims examiners; evidentiary requirements for claims under subtitle B related to lung disease; and the work of industrial hygienists and staff physicians and consulting physicians to ensure quality, objectivity, and consistency.

**Object Classification** (in millions of dollars)

Identification code 016–1524–0–1–053	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	53	58	57
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	54	59	58
12.1 Civilian personnel benefits .....	20	21	20
23.1 Rental payments to GSA .....	1	2	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	.....
25.2 Other services from non-Federal sources .....	32	28	28
25.3 Other goods and services from Federal sources .....	27	25	24
25.7 Operation and maintenance of equipment .....	3	2	2
99.0 Direct obligations .....	138	138	133
99.0 Reimbursable obligations .....	7	.....	.....
99.9 Total new obligations, unexpired accounts .....	145	138	133

**Employment Summary**

Identification code 016–1524–0–1–053	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	454	475	410

## SPECIAL BENEFITS FOR DISABLED COAL MINERS

For carrying out title IV of the Federal Mine Safety and Health Act of 1977, as amended by Public Law 107–275, \$24,585,000, to remain available until expended.

For making after July 31 of the current fiscal year, benefit payments to individuals under title IV of such Act, for costs incurred in the current fiscal year, such amounts as may be necessary.

For making benefit payments under title IV for the first quarter of fiscal year 2027, \$5,900,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 016–0169–0–1–601	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Benefits .....	34	26	26
0002 Administration .....	5	5	5
0900 Total new obligations, unexpired accounts .....	39	31	31
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	10	10
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	23	24	25
Advance appropriations, mandatory:			
1270 Advance appropriation .....	10	7	6
1900 Budget authority (total) .....	33	31	31
1930 Total budgetary resources available .....	49	41	41
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	10	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	2	1
3010 New obligations, unexpired accounts .....	39	31	31
3020 Outlays (gross) .....	-41	-32	-32
3050 Unpaid obligations, end of year .....	2	1	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	2	1
3200 Obligated balance, end of year .....	2	1	.....

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	33	31	31
Outlays, gross:			
4100 Outlays from new mandatory authority .....	33	31	31
4101 Outlays from mandatory balances .....	8	1	1
4110 Outlays, gross (total) .....	41	32	32
4180 Budget authority, net (total) .....	33	31	31
4190 Outlays, net (total) .....	41	32	32

Title IV of the Federal Mine Safety and Health Act authorizes monthly benefits to coal miners disabled due to coal workers' pneumoconiosis (black lung), and to their spouses and certain other dependents. Part B of the Act assigned the processing and paying of claims filed between December 30, 1969 (when the program originated) and June 30, 1973 to the Social Security Administration (SSA). P.L. 107–275 transferred Part B claims processing and payment operations from SSA to the Department of Labor's Office of Workers' Compensation Programs. This change was implemented on October 1, 2003.

Beneficiaries .....	2024 actual 3,668	2025 proj. 3,100	2026 proj. 2,800
Benefit Payments (\$ in 000s) .....	\$34,934	\$31,257	\$28,246

**Object Classification** (in millions of dollars)

Identification code 016–0169–0–1–601	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	2	1
12.1 Civilian personnel benefits .....	1	1	1
25.3 Other goods and services from Federal sources .....	2	2	2
25.7 Operation and maintenance of equipment .....	1	.....	1
42.0 Insurance claims and indemnities .....	34	26	26
99.9 Total new obligations, unexpired accounts .....	39	31	31

**Employment Summary**

Identification code 016–0169–0–1–601	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	13	13	12

## PANAMA CANAL COMMISSION COMPENSATION FUND

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 016–5155–0–2–602	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1140 Interest on Investments, Panama Canal Commission .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
Appropriations:			
Current law:			
2101 Panama Canal Commission Compensation Fund .....	-1	-1	-1
5099 Balance, end of year .....	.....	.....	.....

**Program and Financing** (in millions of dollars)

Identification code 016–5155–0–2–602	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Benefits .....	3	3	3
0900 Total new obligations, unexpired accounts (object class 42.0) .....	3	3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	10	8
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1	1	1
1930 Total budgetary resources available .....	13	11	9
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	8	6



<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....		2	
3010	New obligations, unexpired accounts .....	3	3	3
3020	Outlays (gross) .....	-3	-1	-1
3050	Unpaid obligations, end of year .....		2	4
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....			2
3200	Obligated balance, end of year .....		2	4

<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1	1	1
Outlays, gross:				
4100	Outlays from new mandatory authority .....		1	1
4101	Outlays from mandatory balances .....	3		
4110	Outlays, gross (total) .....	3	1	1
4180	Budget authority, net (total) .....	1	1	1
4190	Outlays, net (total) .....	3	1	1

<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	13	10	7
5001	Total investments, EOY: Federal securities: Par value .....	10	7	4

This fund was established to provide for the accumulation of funds to meet the Panama Canal Commission's obligations to defray costs of workers' compensation which will accrue pursuant to the Federal Employees' Compensation Act (FECA). On December 31, 1999, the Commission was dissolved as set forth in the Panama Canal Treaty of 1977; however, the liability of the Commission for payments beyond that date did not end with its termination. The establishment of this fund, into which funds were deposited on a regular basis by the Commission, was in conjunction with the transfer of the administration of the FECA program from the Commission to the Department of Labor, effective January 1, 1989.

### Trust Funds

#### BLACK LUNG DISABILITY TRUST FUND

(INCLUDING TRANSFER OF FUNDS)

*Such sums as may be necessary from the Black Lung Disability Trust Fund (the "Fund"), to remain available until expended, for payment of all benefits authorized by section 9501(d)(1), (2), (6), and (7) of the Internal Revenue Code of 1986; and repayment of, and payment of interest on advances, as authorized by section 9501(d)(4) of that Act. In addition, the following amounts may be expended from the Fund for fiscal year 2026, for expenses of operation and administration of the Black Lung Benefits program, as authorized by section 9501(d)(5): not to exceed \$50,684,000 for transfer to the Office of Workers' Compensation Programs, "Salaries and Expenses"; not to exceed \$39,086,000 for transfer to Departmental Management, "Salaries and Expenses"; not to exceed \$373,000 for transfer to Departmental Management, "Office of Inspector General"; and not to exceed \$356,000 for payments into miscellaneous receipts for the expenses of the Department of the Treasury.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 016-8144-0-7-601		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	130	219	223
0198	Reconciliation adjustment .....	1		
0199	Balance, start of year .....	131	219	223
Receipts:				
Current law:				
1110	Transfer from General Fund, Black Lung Benefits Revenue Act Taxes .....	243	249	241
1130	Miscellaneous Interest, Black Lung Disability Trust Fund .....	3	2	2
1199	Total current law receipts .....	246	251	243
1999	Total receipts .....	246	251	243
2000	Total: Balances and receipts .....	377	470	466
Appropriations:				
Current law:				
2101	Black Lung Disability Trust Fund .....	-245	-252	-243

2103	Black Lung Disability Trust Fund .....	-63		
2132	Black Lung Disability Trust Fund .....	5	5	5
2199	Total current law appropriations .....	-303	-247	-238
2999	Total appropriations .....	-303	-247	-238
5098	Prior-Year-Adjustment for indefinite borrowing authority .....	146		
5098	Rounding adjustment .....	-1		
5099	Balance, end of year .....	219	223	228

#### Program and Financing (in millions of dollars)

Identification code 016-8144-0-7-601		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Disabled coal miners benefits .....	119	126	116
0002	Administrative expenses .....	81	89	85
0003	Interest on zero coupon bonds .....	129	142	155
0004	Interest on short term advances .....	151	119	116
0900	Total new obligations, unexpired accounts .....	480	476	472
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	245	252	243
1203	Appropriation (previously unavailable)(special or trust) ...	63		
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-5	-5	-5
1260	Appropriations, mandatory (total) .....	303	247	238
Borrowing authority, mandatory:				
1400	Borrowing authority [combined] .....	3,030	3,385	3,745
1422	Borrowing authority applied to repay debt [Advances] .....	-2,853	-3,030	-3,385
1422	Borrowing authority applied to repay debt [Repayment of Treasury Bonds] .....		-126	-126
1440	Borrowing authority, mandatory (total) .....	177	229	234
1900	Budget authority (total) .....	480	476	472
1930	Total budgetary resources available .....	480	476	472

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	9	49	1
3010	New obligations, unexpired accounts .....	480	476	472
3020	Outlays (gross) .....	-440	-524	-472
3050	Unpaid obligations, end of year .....	49	1	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	9	49	1
3200	Obligated balance, end of year .....	49	1	1

<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	480	476	472
Outlays, gross:				
4100	Outlays from new mandatory authority .....	431	476	472
4101	Outlays from mandatory balances .....	9	48	
4110	Outlays, gross (total) .....	440	524	472
4180	Budget authority, net (total) .....	480	476	472
4190	Outlays, net (total) .....	440	524	472

<b>Memorandum (non-add) entries:</b>				
5080	Outstanding debt, SOY .....	-4,793	-4,970	-5,199
5081	Outstanding debt, EOY .....	-4,970	-5,199	-5,433
5082	Borrowing .....	-3,030	-3,385	-3,745

The Black Lung Disability Trust Fund (BLDTF) consists of all monies collected from the coal mine industry under the provisions of the Black Lung Benefits Revenue Act of 1981, as amended by the Consolidated Omnibus Budget Reconciliation Act of 1985, in the form of an excise tax on coal mined and used domestically, along with the amounts borrowed from Treasury. These monies are used to pay compensation and medical benefits to eligible miners and their survivors, where mine employment terminated prior to 1970 or where no mine operator can be assigned liability. In addition, the BLDTF pays all administrative costs incurred in the operation of Part C of the Black Lung program. The fund is administered jointly by the Secretaries of Labor, Treasury, and Health and Human Services. Because excise tax receipts have been insufficient to cover the BLDTF's expenses, the fund has borrowed monies necessary to meet the shortfall

## BLACK LUNG DISABILITY TRUST FUND—Continued

from the U.S. Treasury, subject to repayment with interest. This led to the fund accumulating a large amount of debt. The Emergency Economic Stabilization Act of 2008, enacted on October 3, 2008, authorized restructuring of the Black Lung Disability Trust Fund (BLDTF) debt by (1) extending the current coal excise tax rates of \$1.10 per ton on underground-mined coal and \$0.55 per ton on surface-mined coal until December 31, 2018; (2) providing a one-time appropriation for the BLDTF to repay the market value of parts of the outstanding repayable advances and accrued interest; and (3) refinancing the remainder of the outstanding debt through the issuance of zero-coupon bonds, to be retired using the BLDTF's annual operating surplus until all of its remaining obligations have been paid. Due to a decline in coal production and other factors, however, the Trust Fund's debt has continued to grow.

*Note.*—The coal excise tax rate fluctuated between 2019 and 2022, alternating between \$0.50 to \$1.10 per ton on underground-mined coal and \$0.25 to \$0.55 per ton on surface-mined coal or 2% of the sales price (whichever is lower). With the Inflation Reduction Act of 2022, Congress permanently set the rates to provide more stability for the BLDTF. Effective September 30, 2022, all coal from underground mines is taxed at \$1.10 per ton or 4.4% of the sale price and all coal from surface mines is taxed at \$0.55 per ton or 4.4% of the sale price.

## BLACK LUNG DISABILITY TRUST FUND WORKLOAD

	2024 actual	2025 proj.	2026 proj.
Number of Claims Received .....	6,120	6,500	6,250
Number of Trust Fund Beneficiaries .....	9,251	8,900	8,700
Number of Beneficiaries Paid by Responsible Operators .....	6,846	6,800	7,000

## Status of Funds (in millions of dollars)

Identification code 016-8144-0-7-601	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	-4,507	-4,702	-4,975
0999 Total balance, start of year .....	-4,507	-4,702	-4,975
Cash income during the year:			
Current law:			
Receipts:			
1110 Transfer from General Fund, Black Lung Benefits Revenue Act Taxes .....	243	249	241
1150 Miscellaneous Interest, Black Lung Disability Trust Fund .....	3	2	2
1199 Income under present law .....	246	251	243
1999 Total cash income .....	246	251	243
Cash outgo during year:			
Current law:			
2100 Black Lung Disability Trust Fund .....	-440	-524	-472
2199 Outgo under current law .....	-440	-524	-472
2999 Total cash outgo (-) .....	-440	-524	-472
Surplus or deficit:			
3110 Excluding interest .....	-197	-275	-231
3120 Interest .....	3	2	2
3199 Subtotal, surplus or deficit .....	-194	-273	-229
3298 Reconciliation adjustment .....	-1		
3299 Total adjustments .....	-1		
3999 Total change in fund balance .....	-195	-273	-229
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-4,702	-4,975	-5,204
4999 Total balance, end of year .....	-4,702	-4,975	-5,204

## Object Classification (in millions of dollars)

Identification code 016-8144-0-7-601	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	81	89	85
42.0 Insurance claims and indemnities .....	270	245	232
43.0 Interest and dividends .....	129	142	155

99.9	Total new obligations, unexpired accounts .....	480	476	472
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## SPECIAL WORKERS' COMPENSATION EXPENSES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 016-9971-0-7-601	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1
Receipts:			
Current law:			
1110 Longshore and Harbor Workers Compensation Act, Receipts, Special Workers' .....	88	89	88
1110 Workmen's Compensation Act within District of Columbia, Receipts, Special Workers' .....	5	5	5
1140 Interest, Special Worker's Compensation Expenses .....	3	1	1
1198 Rounding adjustment .....	1		
1199 Total current law receipts .....	97	95	94
1999 Total receipts .....	97	95	94
2000 Total: Balances and receipts .....	97	95	95
Appropriations:			
Current law:			
2101 Special Workers' Compensation Expenses .....	-2	-2	-2
2101 Special Workers' Compensation Expenses .....	-95	-92	-91
2199 Total current law appropriations .....	-97	-94	-93
2999 Total appropriations .....	-97	-94	-93
5099 Balance, end of year .....		1	2

## Program and Financing (in millions of dollars)

Identification code 016-9971-0-7-601	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Longshore and Harbor Workers' Compensation Act, as amended .....	89	89	88
0002 District of Columbia Compensation Act .....	5	5	5
0900 Total new obligations, unexpired accounts .....	94	94	93
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	75	78	78
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	2	2	2
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	95	92	91
1900 Budget authority (total) .....	97	94	93
1930 Total budgetary resources available .....	172	172	171
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	78	78	78
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010 New obligations, unexpired accounts .....	94	94	93
3020 Outlays (gross) .....	-94	-95	-93
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	
3200 Obligated balance, end of year .....	1		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross .....	2	2	2
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	2	2
Mandatory:			
4090 Budget authority, gross .....	95	92	91
Outlays, gross:			
4100 Outlays from new mandatory authority .....	92	92	91
4101 Outlays from mandatory balances .....		1	
4110 Outlays, gross (total) .....	92	93	91
4180 Budget authority, net (total) .....	97	94	93
4190 Outlays, net (total) .....	94	95	93

**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	72	77	70
5001	Total investments, EOY: Federal securities: Par value .....	77	70	73

The trust fund consists of amounts received from employers for the death of an employee where no person is entitled to compensation for such death, for fines and penalty payments, and—pursuant to an annual assessment of the industry—for the general expenses of the fund under the Longshore and Harbor Workers' Compensation Act (LHWCA), as amended.

The trust fund is available for payments of additional compensation for second injuries. When a second injury is combined with a previous disability and results in increased permanent partial disability, permanent total disability, or death, the employer's liability for benefits is limited to a specified period of compensation payments, after which the fund provides continuing compensation benefits. In addition, the fund pays one-half of the increased benefits provided under the LHWCA for persons receiving benefits prior to 1972. Maintenance payments are made to disabled employees undergoing vocational rehabilitation to enable them to return to remunerative occupations, and the costs of necessary rehabilitation services not otherwise available to disabled workers are defrayed. Payments are made in cases where other circumstances preclude payment by an employer and to provide medical, surgical, and other treatment in disability cases where there has been a default by the insolvency of an uninsured employer.

**Object Classification (in millions of dollars)**

Identification code 016-9971-0-7-601	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	2	2	2
42.0 Insurance claims and indemnities .....	92	92	91
99.9 Total new obligations, unexpired accounts .....	94	94	93

**WAGE AND HOUR DIVISION****Federal Funds****SALARIES AND EXPENSES**

*For necessary expenses for the Wage and Hour Division, including reimbursement to State, Federal, and local agencies and their employees for inspection services rendered, \$235,000,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing (in millions of dollars)**

Identification code 016-0143-0-1-505	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Wage and Hour .....	260	260	235
0801 Salaries and Expenses (Reimbursable) .....	5	6	3
0900 Total new obligations, unexpired accounts .....	265	266	238

**Budgetary resources:**

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	260	260	235
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	5	6	6
1900 Budget authority (total) .....	265	266	241
1930 Total budgetary resources available .....	265	266	241
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			3

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	7	26
3010 New obligations, unexpired accounts .....	265	266	238
3020 Outlays (gross) .....	-271	-247	-243
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	7	26	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	7	26

3200	Obligated balance, end of year .....	7	26	21
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	265	266	241
Outlays, gross:				
4010	Outlays from new discretionary authority .....	257	245	222
4011	Outlays from discretionary balances .....	14	2	21
4020	Outlays, gross (total) .....	271	247	243
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-5	-6	-6
4040	Offsets against gross budget authority and outlays (total) ....	-5	-6	-6
4180	Budget authority, net (total) .....	260	260	235
4190	Outlays, net (total) .....	266	241	237

The Wage and Hour Division enforces the minimum wage, overtime, child labor, and other employment standards under the Fair Labor Standards Act (FLSA), the Migrant and Seasonal Agricultural Worker Protection Act (MSPA), the Family and Medical Leave Act (FMLA), certain provisions of the Immigration and Nationality Act (INA), the wage garnishment provisions in Title III of the Consumer Credit Protection Act (CCPA), the Employee Polygraph Protection Act (EPPA), and provisions of the United States-Mexico-Canada Agreement (USMCA). The Division also determines prevailing wages and enforces employment standards under various Government contract wage standards, including the Davis-Bacon and Related Acts (DBRA) and the McNamara-O'Hara Service Contract Act (SCA). Collectively, these labor standards cover most private, state, and local government employment. They protect over 165 million workers in more than 11 million establishments throughout the United States and its territories.

**Object Classification (in millions of dollars)**

Identification code 016-0143-0-1-505	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	134	125	116
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	138	129	120
12.1 Civilian personnel benefits .....	53	50	41
21.0 Travel and transportation of persons .....	3	3	4
23.1 Rental payments to GSA .....	11	11	10
24.0 Printing and reproduction .....	1		1
25.1 Advisory and assistance services .....	2	2	3
25.2 Other services from non-Federal sources .....	1	1	2
25.3 Other goods and services from Federal sources .....	50	64	54
31.0 Equipment .....	1		
99.0 Direct obligations .....	260	260	235
99.0 Reimbursable obligations .....	5	6	3
99.9 Total new obligations, unexpired accounts .....	265	266	238

**Employment Summary**

Identification code 016-0143-0-1-505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,254	1,151	906

**H-1 B AND L FRAUD PREVENTION AND DETECTION****Program and Financing (in millions of dollars)**

Identification code 016-5393-0-2-505	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 H-1 B and L Fraud Prevention and Detection .....	51	60	60
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	30	28	14

H-1 B AND L FRAUD PREVENTION AND DETECTION—Continued  
Program and Financing—Continued

Identification code 016–5393–0–2–505	2024 actual	2025 est.	2026 est.
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	49	46	46
1203 Appropriation (previously unavailable)(special or trust) ....	3	3	3
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-3	-3	-3
1260 Appropriations, mandatory (total) .....	49	46	46
1930 Total budgetary resources available .....	79	74	60
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	28	14	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	1	11
3010 New obligations, unexpired accounts .....	51	60	60
3020 Outlays (gross) .....	-52	-50	-46
3050 Unpaid obligations, end of year .....	1	11	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	1	11
3200 Obligated balance, end of year .....	1	11	25
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	49	46	46
Outlays, gross:			
4100 Outlays from new mandatory authority .....	21	46	46
4101 Outlays from mandatory balances .....	31	4	.....
4110 Outlays, gross (total) .....	52	50	46
4180 Budget authority, net (total) .....	49	46	46
4190 Outlays, net (total) .....	52	50	46

The Wage and Hour Division has traditionally had responsibility for enforcing certain worker protections provisions of the Immigration and Nationality Act, specifically the H-2A and H-1B temporary non-immigrant foreign worker programs. Pursuant to an Interagency Agreement (IAA) between the U.S. Department of Homeland Security (DHS) and the U.S. Department of Labor (DOL) and section 214(c)(14)(B) of the Immigration and Nationality Act (INA), 8 U.S.C. 1184(c)(14)(B), DOL and WHD have been delegated the enforcement authority located at section 214(c)(14)(A)(i) of the INA, 8 U.S.C. 1184(c)(14)(A)(i) for enforcing the H-2B temporary non-immigrant foreign worker program. Under section 524 of H.R. 3288, the Secretary of Labor may use one-third of the H-1B and L Fraud Protection and Detection fee account for enforcement of these temporary worker program provisions and for related enforcement activities.

## Object Classification (in millions of dollars)

Identification code 016–5393–0–2–505	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	21	28	28
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	22	29	29
12.1 Civilian personnel benefits .....	8	11	11
25.3 Other goods and services from Federal sources .....	21	20	20
99.9 Total new obligations, unexpired accounts .....	51	60	60

## Employment Summary

Identification code 016–5393–0–2–505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	181	162	254

OFFICE OF FEDERAL CONTRACT COMPLIANCE  
PROGRAMS

## Federal Funds

## SALARIES AND EXPENSES

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 016–0148–0–1–505	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Federal contractor EEO standards enforcement .....	111	111	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	111	111	.....
1930 Total budgetary resources available .....	111	111	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7	4	4
3010 New obligations, unexpired accounts .....	111	111	.....
3020 Outlays (gross) .....	-114	-111	-4
3050 Unpaid obligations, end of year .....	4	4	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	4	4
3200 Obligated balance, end of year .....	4	4	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	111	111	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	108	111	.....
4011 Outlays from discretionary balances .....	6	.....	4
4020 Outlays, gross (total) .....	114	111	4
4180 Budget authority, net (total) .....	111	111	.....
4190 Outlays, net (total) .....	114	111	4

The 2026 Budget proposes to eliminate OFCCP. Executive Order (EO) 14173, *Ending Illegal Discrimination and Restoring Merit-Based Opportunity*, rescinded EO 11246, thus permanently removing the primary basis for OFCCP's enforcement authority and program work. The Budget transfers enforcement of the Vietnam Era Veterans' Readjustment Assistance Act of 1974 to VETS, and enforcement of Section 503 of the Rehabilitation Act of 1973 to the Equal Employment Opportunity Commission.

## Object Classification (in millions of dollars)

Identification code 016–0148–0–1–505	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	57	63	.....
11.5 Other personnel compensation .....	1	1	.....
11.9 Total personnel compensation .....	58	64	.....
12.1 Civilian personnel benefits .....	22	23	.....
21.0 Travel and transportation of persons .....	1	.....	.....
23.1 Rental payments to GSA .....	6	6	.....
25.2 Other services from non-Federal sources .....	1	1	.....
25.3 Other goods and services from Federal sources .....	23	17	.....
99.9 Total new obligations, unexpired accounts .....	111	111	.....

## Employment Summary

Identification code 016–0148–0–1–505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	489	480	.....

## OFFICE OF LABOR MANAGEMENT STANDARDS

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses for the Office of Labor-Management Standards, \$48,515,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 016–0150–0–1–505	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Labor-management standards .....	49	49	49
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	49	49	49
1900 Budget authority (total) .....	49	49	49
1930 Total budgetary resources available .....	50	50	50
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	1	6
3010 New obligations, unexpired accounts .....	49	49	49
3020 Outlays (gross) .....	-53	-44	-49
3050 Unpaid obligations, end of year .....	1	6	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	1	6
3200 Obligated balance, end of year .....	1	6	6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	49	49	49
Outlays, gross:			
4010 Outlays from new discretionary authority .....	48	44	44
4011 Outlays from discretionary balances .....	5		5
4020 Outlays, gross (total) .....	53	44	49
4180 Budget authority, net (total) .....	49	49	49
4190 Outlays, net (total) .....	53	44	49

The Office of Labor-Management Standards (OLMS) administers the Labor-Management Reporting and Disclosure Act (LMRDA) and related laws. OLMS is the lead agency responsible for safeguarding labor union assets, ensuring fair and democratic elections of union officers, and creating transparency through public disclosure of various required forms. OLMS conducts criminal investigations into potential offenses such as embezzlement, deprivation of rights through violence, extortionate picketing, willful failure to file required reports, destruction of records, filing false reports, and election fraud within unions. Additionally, the LMRDA prohibits individuals convicted of certain crimes from holding union office or employment, or from occupying positions with employers or employer associations where they possess "specific collective bargaining authority or direct responsibility in the area of labor-management relations." Civil investigations encompass violations of the LMRDA, including those related to union elections, financial disclosures by unions, union officers and employees, employers, and labor relations consultants, and the imposition of trusteeships on labor unions. OLMS also conducts audits into the financial conditions and operations of unions.

The 2026 funding level is the same as the 2025 Enacted level of \$48,515,000. With this funding, OLMS will maintain effective oversight of unions' compliance with the statutory financial reporting obligations under the LMRDA, investigations of complaints under the laws governing the holding of elections of labor union officers, and its responsibilities under 13(c) of the Federal Transit Act.

## Object Classification (in millions of dollars)

Identification code 016–0150–0–1–505	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	23	24	23
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	24	25	24
12.1 Civilian personnel benefits .....	10	10	10
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	3	3	3
25.2 Other services from non-Federal sources .....	1		
25.3 Other goods and services from Federal sources .....	10	10	11
99.9 Total new obligations, unexpired accounts .....	49	49	49

## Employment Summary

Identification code 016–0150–0–1–505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	193	184	170

OCCUPATIONAL SAFETY AND HEALTH  
ADMINISTRATION

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses for the Occupational Safety and Health Administration, \$582,381,000, including not to exceed \$115,200,000 which shall be the maximum amount available for grants to States under section 23(g) of the Occupational Safety and Health Act (the "Act") (29 U.S.C. 672(g)), which grants shall be no less than 50 percent of the costs of State occupational safety and health programs required to be incurred under plans approved by the Secretary under section 18 of the Act (29 U.S.C. 667); and, in addition, notwithstanding 31 U.S.C. 3302, the Occupational Safety and Health Administration may retain up to \$499,000 per fiscal year of training institute course tuition and fees, otherwise authorized by law to be collected, and may utilize such sums for occupational safety and health training and education: Provided, That notwithstanding 31 U.S.C. 3302, the Secretary is authorized, during the fiscal year ending September 30, 2026, to collect and retain fees for services provided to Nationally Recognized Testing Laboratories, and may utilize such sums, in accordance with the provisions of 29 U.S.C. 9a, to administer national and international laboratory recognition programs that ensure the safety of equipment and products used by workers in the workplace: Provided further, That none of the funds appropriated under this paragraph shall be obligated or expended to prescribe, issue, administer, or enforce any standard, rule, regulation, or order under the Act which is applicable to any person who is engaged in a farming operation which does not maintain a temporary labor camp and employs 10 or fewer employees: Provided further, That no funds appropriated under this paragraph shall be obligated or expended to administer or enforce any standard, rule, regulation, or order under the Act with respect to any employer of 10 or fewer employees who is included within a category having a Days Away, Restricted, or Transferred ("DART") occupational injury and illness rate, at the most precise industrial classification code for which such data are published, less than the national average rate as such rates are most recently published by the Secretary, acting through the Bureau of Labor Statistics, in accordance with section 24 of the Act (29 U.S.C. 673), except—*

- (1) to provide, as authorized by the Act, consultation, technical assistance, educational and training services, and to conduct surveys and studies;
  - (2) to conduct an inspection or investigation in response to an employee complaint, to issue a citation for violations found during such inspection, and to assess a penalty for violations which are not corrected within a reasonable abatement period and for any willful violations found;
  - (3) to take any action authorized by the Act with respect to imminent dangers;
  - (4) to take any action authorized by the Act with respect to health hazards;
  - (5) to take any action authorized by the Act with respect to a report of an employment accident which is fatal to one or more employees or which results in hospitalization of two or more employees, and to take any action pursuant to such investigation authorized by the Act; and
  - (6) to take any action authorized by the Act with respect to complaints of discrimination against employees for exercising rights under the Act:
- Provided further, That the foregoing proviso shall not apply to any person who is engaged in a farming operation which does not maintain a temporary labor camp*

## SALARIES AND EXPENSES—Continued

and employs 10 or fewer employees: Provided further, That not less than \$3,500,000 shall be for Voluntary Protection Programs.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 016–0400–0–1–554	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Safety and health standards .....	20	21	16
0002 Federal enforcement .....	256	243	219
0003 Whistleblower protection .....	24	26	25
0004 State programs .....	116	117	115
0005 Technical support .....	26	26	24
0006 Federal compliance assistance .....	78	80	78
0007 State consultation grants .....	61	61	60
0008 Training grants .....	13	13	.....
0009 Safety and health statistics .....	35	35	35
0010 Executive direction and administration .....	10	10	10
0799 Total direct obligations .....	639	632	582
0801 Salaries and Expenses (Reimbursable) .....	3	3	3
0900 Total new obligations, unexpired accounts .....	642	635	585
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	1	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	632	632	582
1121 Appropriations transferred from other acct [016–0174] .....	4	.....	.....
1121 Appropriations transferred from other acct [016–0175] .....	4	.....	.....
1160 Appropriation, discretionary (total) .....	640	632	582
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	3	3
1900 Budget authority (total) .....	643	635	585
1930 Total budgetary resources available .....	643	636	585
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	.....	-1	.....
1941 Unexpired unobligated balance, end of year .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	92	60	94
3010 New obligations, unexpired accounts .....	642	635	585
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-667	-601	-592
3041 Recoveries of prior year unpaid obligations, expired .....	-8	.....	.....
3050 Unpaid obligations, end of year .....	60	94	87
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-2
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	90	58	92
3200 Obligated balance, end of year .....	58	92	85
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	643	635	585
Outlays, gross:			
4010 Outlays from new discretionary authority .....	592	553	509
4011 Outlays from discretionary balances .....	69	48	83
4020 Outlays, gross (total) .....	661	601	592
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-3	-3	-3
4040 Offsets against gross budget authority and outlays (total) ....	-3	-3	-3
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	6	.....	.....
4180 Budget authority, net (total) .....	640	632	582
4190 Outlays, net (total) .....	664	598	589

**Safety and Health Standards.**—This activity provides for the protection of worker safety and health through the development, promulgation, review, and evaluation of occupational safety and health standards and guidance, as specified under the Occupational Safety and Health Act of 1970 (OSH Act). Before any standard is proposed or promulgated, a determination is

made that: (1) a significant risk of serious injury or health impairment exists; (2) the standard will reduce this risk; (3) the standard is economically and technologically feasible; and (4) the standard is cost effective when compared with alternative regulatory proposals providing equal levels of protection. This activity also ensures, through the Small Business Regulatory Enforcement Fairness Act of 1996 (SBREFA) process, that small business concerns are considered in the process of developing standards.

**Federal Enforcement.**—This activity provides for the protection of employees through the enforcement of workplace standards promulgated under the OSH Act, through the physical inspection of worksites, and by providing guidance on how to comply with the requirements of OSHA standards. OSHA's enforcement strategy ranges from a selective targeting of inspections and related compliance activities to a focus on specific high-hazard industries and worksites. Enforcement is prioritized by the investigation of imminent danger situations and employee complaints, investigation of fatal and catastrophic accidents, programmed inspections of firms with injury and illness rates that are above the national average, and special emphasis inspections for serious safety and health hazards.

**Whistleblower Programs.**—This activity provides for the enforcement of 25 whistleblower protection statutes, including Section 11(c) of the OSH Act, which prohibits any person from discharging or in any manner retaliating against any employee because the employee has exercised rights under the Act, including complaining to OSHA and seeking an OSHA inspection, participating in an OSHA inspection, and participating or testifying in any proceeding related to an OSHA inspection. In addition to the OSH Act, this activity includes administration of 24 other whistleblower protection statutes that protect employees who report violations of various airline, commercial motor carrier, consumer product, environmental, financial reform, food safety, health care reform, nuclear, pipeline, public transportation agency, railroad, maritime, automotive manufacturing, and securities, tax, antitrust, and anti-money laundering laws.

**State Programs.**—This activity supports states that assume responsibility for administering occupational safety and health programs under State Plans approved by the Secretary. Under section 23 of the OSH Act, grants matching up to 50 percent of total program costs are made to States that meet the Act's criteria for establishing and implementing State programs that are at least as effective as the Federal OSHA program. State programs, like Federal OSHA, provide a mix of enforcement, outreach, training, and compliance assistance activities. There are 29 approved State Plans.

**Technical Support.**—This activity provides support for OSHA's emergency response activities, including responses to oil spills, hurricanes, tornados, and other natural or manmade disasters. This activity also provides specialized technical expertise and advice in support of a wide range of program areas, including construction, standards setting, variance determinations, compliance assistance, and enforcement. Areas of expertise include laboratory accreditation, industrial hygiene, occupational medicine, chemical analysis, equipment calibration, safety engineering, environmental impact statements, technical and scientific databases, computer-based outreach products, and emergency preparedness.

**Federal Compliance Assistance.**—This activity supports a broad range of training, outreach, and cooperative programs that provide compliance assistance for employers and employees in protecting workers' safety and health, with particular emphasis on high-hazard industries, small business, and other hard-to-reach workers. OSHA works with employer and employee stakeholder groups to share compliance assistance information, resources, and tools, and to plan, coordinate, and participate in meetings, conferences, training events, and outreach activities in support of the agency's key initiatives, including enforcement and rulemaking activities, outreach campaigns, and other priority initiatives. OSHA also works with employers and employees through cooperative programs, such as the Voluntary Protection Programs to recognize employers with exemplary safety and health programs, and Alliances and Strategic Partnerships, which commit organizations to proactively collaborate with OSHA. This activity also provides assistance to federal agencies in implementing and improving their job

safety and health programs. Occupational safety and health training is provided at the OSHA Training Institute and affiliated Education Centers throughout the country. Compliance and technical assistance materials are prepared and disseminated to the public through various means, including online.

**State Compliance Assistance: Consultation Grants.**—This activity supports OSHA's On-Site Consultation Program, which offers no-cost and confidential occupational safety and health services to small- and medium-sized businesses in all 50 states, the District of Columbia, and several U.S. territories, with priority given to high-hazard worksites. On-Site Consultation services are separate from enforcement and do not result in penalties and citations. Consultants from state agencies or universities work with employers to identify workplace hazards, provide advice for compliance with OSHA standards, and assist in establishing and improving safety and health programs. Designated state agencies or universities enter into cooperative agreements that provide a 90 percent federal funding match.

**Safety and Health Statistics.**—This activity supports the agency's information technology infrastructure, management of information, OSHA's webpage and web-based compliance assistance services, and the statistical basis for OSHA's programs and field operations. These services are provided through an integrated data network and statistical analysis and review. OSHA administers and maintains the recordkeeping system that serves as the foundation for the BLS survey on occupational injuries and illnesses and provides guidance on recordkeeping requirements to both the public and private sectors.

**Executive Direction.**—This activity supports overall leadership, direction, and support for agency operations. This includes developing strategic and agency priorities, coordination of policy, planning and evaluation, audit, management support, legislative liaison, interagency affairs, federal agency liaison, administrative services, and budgeting and financial control.

#### PROGRAM STATISTICS

	2024 actual	2025 est.	2026 est.
Inspections:			
Federal inspections .....	34,645	31,643	24,929
State program inspections .....	36,714	37,939	35,473
Consultation Visits .....	21,698	21,264	19,869

#### Object Classification (in millions of dollars)

Identification code 016-0400-0-1-554	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	224	221	196
11.5 Other personnel compensation .....	6	6	6
11.9 Total personnel compensation .....	230	227	202
12.1 Civilian personnel benefits .....	87	86	76
21.0 Travel and transportation of persons .....	7	7	7
23.1 Rental payments to GSA .....	23	23	25
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
24.0 Printing and reproduction .....	1	1	.....
25.1 Advisory and assistance services .....	2	1	1
25.2 Other services from non-Federal sources .....	7	6	6
25.3 Other goods and services from Federal sources .....	89	87	85
25.7 Operation and maintenance of equipment .....	.....	1	1
26.0 Supplies and materials .....	2	1	1
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	189	190	176
99.0 Direct obligations .....	639	632	582
99.0 Reimbursable obligations .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	642	635	585

#### Employment Summary

Identification code 016-0400-0-1-554	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,959	1,810	1,587
2001 Reimbursable civilian full-time equivalent employment .....	.....	4	5

## MINE SAFETY AND HEALTH ADMINISTRATION

### Federal Funds

#### SALARIES AND EXPENSES

*For necessary expenses for the Mine Safety and Health Administration, \$348,207,000, including for State assistance grants and the hire of passenger motor vehicles, including up to \$2,000,000 for mine rescue and recovery activities: Provided, That notwithstanding 31 U.S.C. 3302, not to exceed \$750,000 may be collected by the National Mine Health and Safety Academy for room, board, tuition, and the sale of training materials, otherwise authorized by law to be collected, to be available for mine safety and health education and training activities: Provided further, That notwithstanding 31 U.S.C. 3302, the Mine Safety and Health Administration is authorized to collect and retain up to \$2,499,000 from fees collected for the approval and certification of equipment, materials, and explosives for use in mines, and may utilize such sums for such activities: Provided further, That the Secretary is authorized to accept lands, buildings, equipment, and other contributions from public and private sources and to prosecute projects in cooperation with other agencies, Federal, State, or private: Provided further, That the Mine Safety and Health Administration is authorized to promote health and safety education and training in the mining community through cooperative programs with States, industry, and safety associations: Provided further, That the Secretary is authorized to recognize the Joseph A. Holmes Safety Association as a principal safety association and, notwithstanding any other provision of law, may provide funds and, with or without reimbursement, personnel, including service of Mine Safety and Health Administration officials as officers in local chapters or in the national organization: Provided further, That any funds available to the Department of Labor may be used, with the approval of the Secretary, to provide for the costs of mine rescue and survival operations in the event of a major disaster.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 016-1200-0-1-554	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Standards development .....	5	5	4
0004 Assessments .....	7	8	7
0005 Educational policy and development .....	40	39	25
0006 Technical support .....	36	36	31
0007 Program administration .....	16	17	14
0008 Program evaluation & information resources .....	18	16	15
0009 Mine Safety and Health Enforcement .....	266	267	252
0799 Total direct obligations .....	388	388	348
0801 Salaries and Expenses (Reimbursable) .....	1	3	3
0900 Total new obligations, unexpired accounts .....	389	391	351
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	388	388	348
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	3	3
1900 Budget authority (total) .....	389	391	351
1930 Total budgetary resources available .....	389	391	351
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	42	32	39
3010 New obligations, unexpired accounts .....	389	391	351
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-396	-384	-355
3041 Recoveries of prior year unpaid obligations, expired .....	-4	.....	.....
3050 Unpaid obligations, end of year .....	32	39	35
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	42	32	39
3200 Obligated balance, end of year .....	32	39	35

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	389	391	351
Outlays, gross:			
4010 Outlays from new discretionary authority .....	363	356	320
4011 Outlays from discretionary balances .....	33	28	35
4020 Outlays, gross (total) .....	396	384	355

## SALARIES AND EXPENSES—Continued

## Program and Financing—Continued

Identification code 016–1200–0–1–554	2024 actual	2025 est.	2026 est.
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1	-3	-3
4180 Budget authority, net (total) .....	388	388	348
4190 Outlays, net (total) .....	395	381	352

**Mine Safety and Health Enforcement.**—This activity uses an integrated approach toward the prevention of mining accidents, injuries, and occupational illnesses, in coal, metal, and nonmetal mines. This includes inspection of mines and other activities as mandated by the Federal Mine Safety and Health Act of 1977 (Mine Act), as amended by the Mine Improvement and New Emergency Response Act of 2006 (MINER Act), special emphasis initiatives that focus on persistent safety and health hazards, promulgation of federal mine safety and health standards, investigation of serious accidents, and on-site education and training. The desired outcome of these enforcement efforts is to prevent death, disease, and injury from mining and promote safe and healthful workplaces for the Nation's miners.

**Office of Standards, Regulations, and Variances.**—This activity develops standards and regulations for the mining industry that protect the safety and health of miners.

**Office of Assessments.**—This activity assesses and collects civil monetary penalties for violations of safety and health standards and manages MSHA's accountability, special enforcement, and investigation functions.

**Educational Policy and Development.**—This activity develops and coordinates MSHA's mine safety and health education and training policies, and provides classroom instruction at the National Mine Health and Safety Academy for MSHA personnel, other governmental personnel, and the mining industry.

**Technical Support.**—This activity applies engineering and scientific expertise through field and laboratory forensic investigations to resolve technical problems associated with implementing the Mine Act and the MINER Act. Technical Support administers a fee program to approve equipment, materials, and explosives for use in mines and performs field and laboratory audits of equipment previously approved by MSHA. It also collects and analyzes data relative to the cause, frequency, and circumstances of mine accidents.

**Program Evaluation and Information Resources (PEIR).**—This activity provides program evaluation and information technology resource management services for the agency.

**Program Administration.**—This activity performs general administrative functions and is responsible for meeting performance requirements and developing MSHA's performance plan and Annual Performance Report.

## PROGRAM STATISTICS

	2024 Actual	2025 Est.	2026 Est.
Enforcement per 200,000 hours worked by employees:			
Fatality Rates			
All-MSHA fatality rates .....	0.0110	0.0104	0.0104
Coal Mines .....	0.0174	0.0164	0.0164
Metal/non-metal mines .....	0.0091	0.0085	0.0085
Regulations promulgated .....	2	1	0
Assessments:			
Violations assessed .....	76,136	86,068	86,068
Educational Policy and Development:			
Course days .....	1,185	657	607
Technical Support:			
Equipment approvals .....	255	260	225
Laboratory samples analyzed .....	89,701	96,000	106,000

## Object Classification (in millions of dollars)

Identification code 016–1200–0–1–554	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	170	172	165
11.5 Other personnel compensation .....	12	9	8
11.9 Total personnel compensation .....	182	181	173

12.1 Civilian personnel benefits .....	77	76	75
21.0 Travel and transportation of persons .....	10	8	7
22.0 Transportation of things .....	7	6	6
23.1 Rental payments to GSA .....	17	16	13
23.3 Communications, utilities, and miscellaneous charges .....	2	3	2
24.0 Printing and reproduction .....	1	.....	.....
25.1 Advisory and assistance services .....	1	.....	.....
25.2 Other services from non-Federal sources .....	4	3	3
25.3 Other goods and services from Federal sources .....	66	74	62
25.4 Operation and maintenance of facilities .....	2	1	1
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....	4	3	3
31.0 Equipment .....	2	4	2
41.0 Grants, subsidies, and contributions .....	12	12	.....
99.0 Direct obligations .....	388	388	348
99.0 Reimbursable obligations .....	1	3	3
99.9 Total new obligations, unexpired accounts .....	389	391	351

## Employment Summary

Identification code 016–1200–0–1–554	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,664	1,637	1,590

## BUREAU OF LABOR STATISTICS

## Federal Funds

## SALARIES AND EXPENSES

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 016–0200–0–1–505	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Labor force statistics .....	316	318	.....
0002 Prices and cost of living .....	241	246	.....
0003 Compensation and working conditions .....	91	91	.....
0004 Productivity and technology .....	13	12	.....
0006 Executive direction and staff services .....	37	37	.....
0007 Headquarters Relocation .....	3	.....	.....
0799 Total direct obligations .....	701	704	.....
0801 Salaries and Expenses (Reimbursable) .....	37	40	.....
0900 Total new obligations, unexpired accounts .....	738	744	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	1	.....	.....
1070 Unobligated balance (total) .....	3	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	630	636	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	105	108	.....
1900 Budget authority (total) .....	735	744	.....
1930 Total budgetary resources available .....	738	744	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	205	158	88
3010 New obligations, unexpired accounts .....	738	744	.....
3011 Obligations ("upward adjustments"), expired accounts .....	3	.....	.....
3020 Outlays (gross) .....	-784	-814	-88
3041 Recoveries of prior year unpaid obligations, expired .....	-4	.....	.....
3050 Unpaid obligations, end of year .....	158	88	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	205	158	88
3200 Obligated balance, end of year .....	158	88	.....

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	735	744	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	637	656	.....



4011	Outlays from discretionary balances .....	147	158	88
4020	Outlays, gross (total) .....	784	814	88
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030	Federal sources .....	-105	-108	
4033	Non-Federal sources .....	-1	-1	
4040	Offsets against gross budget authority and outlays (total) ....	-106	-109	
4052	Additional offsets against gross budget authority only: Offsetting collections credited to expired accounts .....	1	1	
4060	Additional offsets against budget authority only (total) .....	1	1	
4070	Budget authority, net (discretionary) .....	630	636	
4080	Outlays, net (discretionary) .....	678	705	88
4180	Budget authority, net (total) .....	630	636	
4190	Outlays, net (total) .....	678	705	88

**Object Classification** (in millions of dollars)

Identification code 016-0200-0-1-505	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	226	230	
11.3 Other than full-time permanent .....	13	14	
11.5 Other personnel compensation .....	7	7	
11.9 Total personnel compensation .....	246	251	
12.1 Civilian personnel benefits .....	89	91	
21.0 Travel and transportation of persons .....	4	3	
23.1 Rental payments to GSA .....	19	23	
23.3 Communications, utilities, and miscellaneous charges .....	3	2	
24.0 Printing and reproduction .....	1	1	
25.2 Other services from non-Federal sources .....	11	7	
25.3 Other goods and services from Federal sources .....	156	159	
25.5 Research and development contracts .....	24	25	
25.7 Operation and maintenance of equipment .....	59	51	
31.0 Equipment .....	8	8	
41.0 Grants, subsidies, and contributions .....	81	83	
99.0 Direct obligations .....	701	704	
99.0 Reimbursable obligations .....	37	40	
99.9 Total new obligations, unexpired accounts .....	738	744	

**Employment Summary**

Identification code 016-0200-0-1-505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,062	2,019	
2001 Reimbursable civilian full-time equivalent employment .....	166	156	

**OFFICE OF DISABILITY EMPLOYMENT POLICY****Federal Funds****SALARIES AND EXPENSES****(INCLUDING TRANSFER OF FUNDS)**

*For necessary expenses for the Office of Disability Employment Policy to provide leadership, develop policy and initiatives, and award grants, cooperative agreements, and contracts furthering the objective of eliminating barriers to the training and employment of people with disabilities, \$33,810,000: Provided, That such funds may be used for research and demonstration projects related to testing effective ways to promote greater labor force participation of people with disabilities: Provided further, That the Secretary may transfer amounts made available under this heading for research and demonstration projects to the "State Unemployment Insurance and Employment Service Operations" account for such purposes.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 016-0166-0-1-505	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Office of Disability Employment Policy .....	43	43	34

**Budgetary resources:**

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	43	43	34
1900 Budget authority (total) .....	43	43	34
1930 Total budgetary resources available .....	43	43	34

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	70	56	52
3010 New obligations, unexpired accounts .....	43	43	34
3020 Outlays (gross) .....	-56	-47	-40
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	56	52	46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	70	56	52
3200 Obligated balance, end of year .....	56	52	46

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	43	43	34
Outlays, gross:			
4010 Outlays from new discretionary authority .....	20	14	11
4011 Outlays from discretionary balances .....	36	33	29
4020 Outlays, gross (total) .....	56	47	40
4180 Budget authority, net (total) .....	43	43	34
4190 Outlays, net (total) .....	56	47	40

**Office of Disability Employment Policy.**—This agency provides national leadership in developing policy to eliminate barriers to employment faced by people with disabilities. ODEP works within the Department of Labor and in collaboration with other Federal, state and local agencies, private-sector employers, and employer associations to develop and disseminate evidence-based policy strategies and effective practices. ODEP also assists agencies and employers in adopting evidence-based policies and practices. The goal of these efforts is to increase employment opportunities for and the workforce participation rate of people with disabilities.

**Object Classification** (in millions of dollars)

Identification code 016-0166-0-1-505	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	9	10	7
12.1 Civilian personnel benefits .....	3	3	3
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	7	7	9
25.3 Other goods and services from Federal sources .....	5	5	6
41.0 Grants, subsidies, and contributions .....	18	17	8
99.0 Direct obligations .....	43	43	34
99.9 Total new obligations, unexpired accounts .....	43	43	34

**Employment Summary**

Identification code 016-0166-0-1-505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	61	63	46

**OFFICE OF INSPECTOR GENERAL****Federal Funds****OFFICE OF INSPECTOR GENERAL**

*For salaries and expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, \$85,187,000, together with not to exceed \$5,841,000 which may be expended from the Employment Security Administration account in the Unemployment Trust Fund: Provided, That not more than \$2,000,000 of the amount provided under this heading may be available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

OFFICE OF INSPECTOR GENERAL—Continued  
Program and Financing (in millions of dollars)

Identification code 016–0106–0–1–505	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Program and Trust Funds .....	97	97	91
0003 CARES Act .....	9		
0900 Total new obligations, unexpired accounts .....	106	97	91
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	1	1
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	10		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	91	91	85
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	6	6	6
1900 Budget authority (total) .....	97	97	91
1930 Total budgetary resources available .....	107	98	92
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13	9	19
3010 New obligations, unexpired accounts .....	106	97	91
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-109	-87	-94
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	9	19	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13	9	19
3200 Obligated balance, end of year .....	9	19	16
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	97	97	91
Outlays, gross:			
4010 Outlays from new discretionary authority .....	88	82	77
4011 Outlays from discretionary balances .....	20	5	15
4020 Outlays, gross (total) .....	108	87	92
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-6	-6	-6
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1		2
4180 Budget authority, net (total) .....	91	91	85
4190 Outlays, net (total) .....	103	81	88

The Office of Inspector General (OIG) is a federal law enforcement agency that conducts audits, investigations, and evaluations to improve the effectiveness, efficiency, and economy of departmental programs and operations. It addresses DOL program fraud and labor racketeering in the American workplace, provides technical assistance to DOL program agencies, and advice to the Secretary and the Congress on how to attain the highest possible program performance. The Office of Audit performs audits of the Department's financial statements, programs, activities, and systems to determine whether information is reliable, controls are effective, and resources are safeguarded. It also ensures funds are expended in a manner consistent with laws and regulations, and with achieving the desired program results. The Office of Investigations—Labor Racketeering and Fraud conducts investigations to detect and deter fraud, waste, and abuse in departmental programs. It also identifies and reduces labor racketeering and corruption in employee benefit plans, labor management relations, and internal union affairs.

	2024 actual	2025 est.	2026 est.
Number of Audits .....	26	34	20
Number of Investigations Completed .....	481	210	160

## Object Classification (in millions of dollars)

Identification code 016–0106–0–1–505	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	47	46	42
11.5 Other personnel compensation .....	6	1	1
11.9 Total personnel compensation .....	53	47	43
12.1 Civilian personnel benefits .....	24	25	23
21.0 Travel and transportation of persons .....	2	1	1
23.1 Rental payments to GSA .....	5	5	5
23.2 Rental payments to others .....		1	1
25.1 Advisory and assistance services .....	6	2	2
25.2 Other services from non-Federal sources .....	1	7	7
25.3 Other goods and services from Federal sources .....	11	8	8
25.7 Operation and maintenance of equipment .....	2		
26.0 Supplies and materials .....		1	1
31.0 Equipment .....	2		
99.9 Total new obligations, unexpired accounts .....	106	97	91

## Employment Summary

Identification code 016–0106–0–1–505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	332	301	290

## DEPARTMENTAL MANAGEMENT

## Federal Funds

## SALARIES AND EXPENSES

## (INCLUDING TRANSFER OF FUNDS)

For necessary expenses for Departmental Management, including the hire of passenger motor vehicles, \$300,522,000, together with not to exceed \$308,000, which may be expended from the Employment Security Administration account in the Unemployment Trust Fund: Provided, That \$38,350,000, for the Bureau of International Labor Affairs shall be available for obligation through December 31, 2026: Provided further, That funds available to the Bureau of International Labor Affairs may be used to administer or operate international labor activities, bilateral and multilateral technical assistance, and microfinance programs; for programs to combat exploitative child labor internationally; and to implement model programs that address worker rights issues through technical assistance in countries with which the United States has free trade agreements or trade preference programs: Provided further, That such activities may be carried out by or through contracts, grants, subgrants and other arrangements: Provided further, That \$4,281,000 shall be used for program evaluation and shall be available for obligation through September 30, 2027: Provided further, That funds available for program evaluation may be used to administer grants for the purpose of evaluation: Provided further, That grants made for the purpose of evaluation shall be awarded through fair and open competition: Provided further, That funds available for program evaluation may be transferred to any other appropriate account in the Department for such purpose: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 016–0165–0–1–505	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Program direction and support .....	33	35	30
0002 Legal services .....	142	136	129
0003 International labor affairs .....	150	165	70
0004 Administration and management .....	31	31	28
0005 Adjudication .....	65	69	66
0007 Women's bureau .....	23	19	
0008 Civil rights .....	7	7	7
0009 Chief Financial Officer .....	6	6	6
0011 Departmental Program Evaluation .....	19	36	4
0192 Total Direct Program - Subtotal .....	476	504	340
0799 Total direct obligations .....	476	504	340
0801 Reimbursable - SOL .....	16	18	18

0802	Reimbursable - ILAB .....	1	2	2
0804	Reimbursable - OASAM .....	13	6	6
0899	Total reimbursable obligations .....	30	26	26
0900	Total new obligations, unexpired accounts .....	506	530	366
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	105	75	19
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	104		
1011	Unobligated balance transfer from ETA-CSEOA to DPE [016-0175] .....	1	3	
1011	Unobligated balance transfer from ETA-TES to DPE [016-0174] .....	4	3	
1011	Unobligated balance transfer from ETA-OJC to DPE [016-0181] .....	5	4	
1011	Unobligated balance transfer from SUIESO to DPE [016-0179] .....	4	4	
1070	Unobligated balance (total) .....	119	89	19
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation (Regular) .....	388	388	301
Advance appropriations, discretionary:				
1173	Advance appropriations transferred from ETA-TES Advances to DPE [016-0174] .....	5	4	
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	69	68	65
1900	Budget authority (total) .....	462	460	366
1930	Total budgetary resources available .....	581	549	385
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	75	19	19
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	349	329	236
3010	New obligations, unexpired accounts .....	506	530	366
3011	Obligations ("upward adjustments"), expired accounts .....	1		
3020	Outlays (gross) .....	-524	-623	-414
3041	Recoveries of prior year unpaid obligations, expired .....	-3		
3050	Unpaid obligations, end of year .....	329	236	188
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-15	-14	-14
3071	Change in uncollected pymts, Fed sources, expired .....	1		
3090	Uncollected pymts, Fed sources, end of year .....	-14	-14	-14
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	334	315	222
3200	Obligated balance, end of year .....	315	222	174
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	462	460	366
Outlays, gross:				
4010	Outlays from new discretionary authority .....	352	340	276
4011	Outlays from discretionary balances .....	171	283	138
4020	Outlays, gross (total) .....	523	623	414
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-70	-68	-65
4040	Offsets against gross budget authority and outlays (total) ....	-70	-68	-65
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	1		
4060	Additional offsets against budget authority only (total) .....	1		
4070	Budget authority, net (discretionary) .....	393	392	301
4080	Outlays, net (discretionary) .....	453	555	349
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	1		
4180	Budget authority, net (total) .....	393	392	301
4190	Outlays, net (total) .....	454	555	349

**Program Direction and Support.**—The Program Direction and Support (PDS) activity provides leadership and direction for the various DOL agencies. As part of its responsibilities, the PDS activity oversees a program of analysis and general research on issues affecting America's workforce, and also evaluates the effectiveness of Departmental programs. The PDS activity includes funding for the following organizations: Office of the Secretary; Office of the Deputy Secretary; Office of the Assistant Secretary for Policy; Office of Congressional and Intergovernmental Affairs; Office

of Public Affairs; Office of Public Liaison; and the Centers for Faith and Opportunity Initiatives.

**Legal Services.**—The Office of the Solicitor (SOL) provides the Secretary of Labor and departmental program officials with the legal services, including enforcement litigation, required to accomplish the Department's mission. SOL enforces worker protection statutes in Federal courts and other tribunals, including bankruptcy courts and various administrative forums throughout the nation. SOL directly litigates cases under most civil programs under DOL's jurisdiction, including appellate matters, and runs a robust amicus program. SOL works hand-in-hand with DOJ in the few instances where SOL does not have direct litigating authority and plays a significant role in developing many criminal investigations referred to DOJ and other law enforcement agencies. SOL also supports the Department's enforcement efforts by providing legal advice on individual investigations of labor violations. SOL's legal services are integral to the Department's rulemaking efforts, both in the development and then the defense of rules. SOL provides legal advice to the Department's agencies on a wide range of matters, including orders, written interpretations, and opinions and legislation, as well as legal services to Departmental management with respect to issues like appropriations, procurement, data, privacy, FOIA, ethics, and employment law.

**Bureau of International Labor Affairs.**—The Bureau of International Labor Affairs (ILAB) prioritizes the interests of American workers in U.S. trade and international labor and employment policy. ILAB's mission is to promote a level global playing field for U.S. workers and companies.

**Administration and Management.**—Exercises leadership in all departmental administrative and management programs and services and ensures efficient and effective operation of Departmental programs; provides policy guidance on matters of personnel management, information resource management and procurement; and provides for consistent and constructive internal labor-management relations throughout the Department.

**Adjudication.**—The Adjudication activity includes the Office of Administrative Law Judges (OALJ), the Benefits Review Board (BRB), the Employees Compensation Appeals Board (ECAB), and the Administrative Review Board (ARB). OALJ holds hearings and adjudicates thousands of cases each year under dozens of statutes administered by DOL. The Boards review and determine several thousand appeals each year, make legal interpretations, and establish legal precedents that set standards for certain DOL-administered statutes.

**Women's Bureau.**—Develops policies and standards, and conducts inquiries related to the interests of working women. The Budget proposes to eliminate the agency in 2026.

**Civil Rights.**—Enforces compliance with Federal civil rights laws that cover DOL employees (including former employees), applicants for DOL employment, and customers, participants, and beneficiaries in certain DOL conducted programs as well as programs and activities receiving or benefiting from DOL financial assistance (generally grantees, including Workforce Innovation and Opportunity Act (WIOA) recipients). In addition to maintaining compliance with statutory and regulatory requirements related to equal employment access, CRC will assist the Department in complying with relevant Executive Orders.

**Chief Financial Officer.**—Established under the CFO Act of 1990, this entity provides strategic financial management leadership and guidance to all DOL program agencies. It oversees financial matters stemming from legislative and regulatory requirements, including the CFO Act, GMRA, FFMIA, FMFIA, Clinger-Cohen Act, The Reports Consolidation Act, IPIA, Treasury Financial Manual directives, and OMB Circulars. Additionally, the CFO spearheads the execution of travel-related and financial Executive Orders.

**Program Evaluation.**—The Evaluation Officer is charged with coordinating and overseeing rigorous evaluations of the Department of Labor's programs, ensuring high standards in evaluations undertaken and funded by the Department, and in leading implementation of the Department's evidence-building agenda. Through its development and dissemination of

## SALARIES AND EXPENSES—Continued

rigorous scientific knowledge, the office builds evaluation capacity and expertise to ensure that evaluation and research findings are available and accessible for policy and program decision-makers in a timely and user-friendly way.

## Object Classification (in millions of dollars)

Identification code 016–0165–0–1–505	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	184	188	157
11.3 Other than full-time permanent .....	2	1	2
11.5 Other personnel compensation .....	4	3	2
11.8 Special personal services payments .....	1		
11.9 Total personnel compensation .....	191	192	161
12.1 Civilian personnel benefits .....	66	67	58
13.0 Benefits for former personnel .....		1	
21.0 Travel and transportation of persons .....	3	4	4
23.1 Rental payments to GSA .....	16	18	17
25.1 Advisory and assistance services .....	25	44	8
25.2 Other services from non-Federal sources .....	9	6	9
25.3 Other goods and services from Federal sources .....	64	65	42
25.4 Operation and maintenance of facilities .....			1
25.7 Operation and maintenance of equipment .....			1
26.0 Supplies and materials .....	1	1	1
41.0 Grants, subsidies, and contributions .....	101	106	38
99.0 Direct obligations .....	476	504	340
99.0 Reimbursable obligations .....	30	26	26
99.9 Total new obligations, unexpired accounts .....	506	530	366

## Employment Summary

Identification code 016–0165–0–1–505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,252	1,162	985
2001 Reimbursable civilian full-time equivalent employment .....	65	59	59

## IT MODERNIZATION

For necessary expenses for Department of Labor centralized infrastructure technology investment activities related to support systems and modernization, \$6,889,000, which shall be available through September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 016–0162–0–1–505	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Departmental Support Systems .....	5	7	7
0002 IT Infrastructure Modernization .....	22	22	
0100 Direct program activities, subtotal .....	27	29	7
0900 Total new obligations, unexpired accounts .....	27	29	7
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	9	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	29	29	7
1930 Total budgetary resources available .....	36	38	16
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	9	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15	8	9
3010 New obligations, unexpired accounts .....	27	29	7
3020 Outlays (gross) .....	-33	-28	-16
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	8	9	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	15	8	9

3200 Obligated balance, end of year .....	8	9	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross .....	29	29	7
Outlays, gross:			
4010 Outlays from new discretionary authority .....	16	13	3
4011 Outlays from discretionary balances .....	17	15	13
4020 Outlays, gross (total) .....	33	28	16
4180 Budget authority, net (total) .....	29	29	7
4190 Outlays, net (total) .....	33	28	16

**Departmental Support Systems.**—This activity represents a permanent, centralized IT investment fund for the Department of Labor managed by the Chief Information Officer. The fund supports enterprise-wide IT security enhancements that facilitate a centrally managed IT environment with increased risk mitigation parameters to protect the integrity of DOL data and network availability. These efforts are achieved through several new and ongoing projects mandated by executive and congressional directives.

**IT Infrastructure Modernization.**—This Chief Information Officer-managed activity funds the unified IT infrastructure, which is centrally managed and provides all agencies with general purpose business productivity tools, is a shared environment for common data sources, and the underlying IT services to support it.

## Object Classification (in millions of dollars)

Identification code 016–0162–0–1–505	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	3	
12.1 Civilian personnel benefits .....	1	1	
23.3 Communications, utilities, and miscellaneous charges .....		2	
25.3 Other goods and services from Federal sources .....	2	2	
25.7 Operation and maintenance of equipment .....	15	16	7
31.0 Equipment .....	6	5	
99.9 Total new obligations, unexpired accounts .....	27	29	7

## Employment Summary

Identification code 016–0162–0–1–505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	16	19	

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 016–4601–0–4–505	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Financial and administrative services (includes Core Financial) .....	186	215	183
0802 Field services .....	22	22	19
0804 Human resources services .....	69	69	59
0805 Telecommunications .....	15		
0806 Non-DOL Reimbursables .....		2	2
0808 Information technology services .....	454	576	491
0900 Total new obligations, unexpired accounts .....	746	884	754
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	177	165	43
1011 Unobligated balance transfer from other acct [047–0616] ...	19	19	19
1012 Unobligated balance transfers between expired and unexpired accounts .....	23		36
1021 Recoveries of prior year unpaid obligations .....	21	5	10
1033 Recoveries of prior year paid obligations .....		1	
1070 Unobligated balance (total) .....	240	190	108
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	671	737	786
1900 Budget authority (total) .....	671	737	786
1930 Total budgetary resources available .....	911	927	894

Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	165	43	140
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	273	251	293
3010	New obligations, unexpired accounts .....	746	884	754
3020	Outlays (gross) .....	-747	-837	-746
3040	Recoveries of prior year unpaid obligations, unexpired .....	-21	-5	-10
3050	Unpaid obligations, end of year .....	251	293	291
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	273	251	293
3200	Obligated balance, end of year .....	251	293	291
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	671	737	786
Outlays, gross:				
4010	Outlays from new discretionary authority .....	294	480	512
4011	Outlays from discretionary balances .....	453	357	234
4020	Outlays, gross (total) .....	747	837	746
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-671	-737	-785
4033	Non-Federal sources .....	-1	-1	-1
4040	Offsets against gross budget authority and outlays (total) ....	-671	-738	-786
Additional offsets against gross budget authority only:				
4053	Recoveries of prior year paid obligations, unexpired accounts .....		1	
4060	Additional offsets against budget authority only (total) .....		1	
4080	Outlays, net (discretionary) .....	76	99	-40
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	76	99	-40

**Financial and Administrative Services.**—Provides a program of centralized services at both the national and regional levels supporting financial systems on a Department-wide basis, financial services primarily for DOL national office staff, cost determination activities, maintenance of departmental host computer systems, procurement and contract services, safety and health services, maintenance and operation of the Frances Perkins Building and general administrative support in the following areas: space, property and supplies, printing and reproduction, and energy management. In addition, support is provided for the operation and maintenance of the New Core Financial Management System.

**Information Technology Operations.**—The Information Technology (IT) Operations budget funds the operations and maintenance of the Department's centralized data center and network infrastructure; agency computer systems; cloud computing environment; and additional IT services including email, remote access, file storage, and security operations. The IT Operations budget activity funds all staffing for DOL-wide IT services while the Agency Applications budget activity funds staff who work directly on agency-specific applications.

**Agency Applications.**—The Agency Applications budget activity provides resources for programmatic IT spending. This includes operations and maintenance spending for over 100 mission support applications, as well as development, modernization, and enhancement investments.

**Field Services.**—Provides a range of administrative and technical services to all agencies of the Department located in its regional and field offices, including space management, financial services, security and emergency management.

**Human Resources Services.**—Provides leadership, guidance, and technical expertise in all areas related to the management of the Department's human resources, including recruitment, development, training, work-life balance and retention of staff, and leadership in labor-management cooperation. This activity's focus is on a strategic planning process that will result in sustained leadership and support to DOL agencies in recruiting, developing and retaining a high quality, diverse workforce that effectively meets the changing mission requirements and program priorities of the Department.

**Non-DOL Reimbursements.**—Provides for services rendered to any entity or person for use of Departmental facilities and services, including associated utilities and security services and support for regional consolidated

administrative support unit activities. The income received from non-DOL agencies and organizations funds in full the costs of all services provided. This income is credited to and merged with other income received by the Working Capital Fund.

**Financing.**—The Working Capital Fund is funded by the agencies and organizations for which centralized services are performed at rates that return in full all expenses of operation, including reserves for accrued annual leave.

#### Object Classification (in millions of dollars)

Identification code 016-4601-0-4-505	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	165	166	142
11.3 Other than full-time permanent .....			2
11.5 Other personnel compensation .....	5	3	2
11.9 Total personnel compensation .....	170	169	146
12.1 Civilian personnel benefits .....	64	57	51
21.0 Travel and transportation of persons .....	1	2	1
23.1 Rental payments to GSA .....	13	11	14
23.3 Communications, utilities, and miscellaneous charges .....	24	37	20
25.1 Advisory and assistance services .....	48	56	56
25.2 Other services from non-Federal sources .....	32	39	41
25.3 Other goods and services from Federal sources .....	30	24	12
25.4 Operation and maintenance of facilities .....	11	18	40
25.6 Medical care .....		9	4
25.7 Operation and maintenance of equipment .....	243	356	340
26.0 Supplies and materials .....	1	1	3
31.0 Equipment .....	109	105	26
99.9 Total new obligations, unexpired accounts .....	746	884	754

#### Employment Summary

Identification code 016-4601-0-4-505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	10	2	
2001 Reimbursable civilian full-time equivalent employment .....	1,176	1,181	1,133

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
016-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	1	1	1
016-309900 Miscellaneous Recoveries and Refunds, not Otherwise Classified .....	1		
016-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	20	20	21
General Fund Offsetting receipts from the public .....	22	21	22
Intragovernmental payments:			
016-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	2		
General Fund Intragovernmental payments .....	2		

## GENERAL PROVISIONS

**SEC. 101.** None of the funds appropriated by this Act for the Job Corps shall be used to pay the salary and bonuses of an individual, either as direct costs or any proration as an indirect cost, at a rate in excess of Executive Level II.

(TRANSFER OF FUNDS)

**SEC. 102.** Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated for the current fiscal year for the Department of Labor in this Act may be transferred between a program, project, or activity, but no such program, project, or activity shall be increased by more than 3 percent by any such transfer: Provided, That the transfer authority granted by this section shall not be used to create any new program or to fund any project or activity for which no funds are provided in this Act:

Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.

SEC. 103. In accordance with Executive Order 13126, none of the funds appropriated or otherwise made available pursuant to this Act shall be obligated or expended for the procurement of goods mined, produced, manufactured, or harvested or services rendered, in whole or in part, by forced or indentured child labor in industries and host countries already identified by the United States Department of Labor prior to enactment of this Act.

SEC. 104. Except as otherwise provided in this section, none of the funds made available to the Department of Labor for grants under section 414(c) of the American Competitiveness and Workforce Improvement Act of 1998 (29 U.S.C. 2916a) may be used for any purpose other than competitive grants for training individuals who are older than 16 years of age and are not currently enrolled in school within a local educational agency in the occupations and industries for which employers are using H-1B visas to hire foreign workers, and the related activities necessary to support such training.

SEC. 105. None of the funds made available by this Act under the heading "Employment and Training Administration" shall be used by a recipient or subrecipient of such funds to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II. This limitation shall not apply to vendors providing goods and services as defined in Office of Management and Budget Circular A-133. Where States are recipients of such funds, States may establish a lower limit for salaries and bonuses of those receiving salaries and bonuses from subrecipients of such funds, taking into account factors including the relative cost-of-living in the State, the compensation levels for comparable State or local government employees, and the size of the organizations that administer Federal programs involved including Employment and Training Administration programs.

(TRANSFER OF FUNDS)

SEC. 106. (a) Notwithstanding section 102, the Secretary may reserve not more than 0.25 percent of "Make America Skilled Again Grant Program" for technical assistance services to grantees, and may transfer such funds to "Program Administration" when it is determined that those services will be more efficiently performed by Federal employees.

(b) Notwithstanding section 102, the Secretary may transfer not more than 0.5 percent of each discretionary appropriation made available to the Employment and Training Administration by this Act to "Program Administration" in order to carry out program integrity activities relating to any of the programs or activities that are funded under any such discretionary appropriations: Provided, That notwithstanding section 102 and the preceding proviso, the Secretary may transfer not more than 0.5 percent of funds made available in paragraphs (1) and (2) of the "Office of Job Corps" account to paragraph (3) of such account to carry out program integrity activities related to the Job Corps program: Provided further, That funds transferred under this subsection shall be available to the Secretary to carry out program integrity activities directly or through grants, cooperative agreements, contracts and other arrangements with States and other appropriate entities: Provided further, That funds transferred under the authority provided by this subsection shall be available for obligation through September 30, 2027.

(TRANSFER OF FUNDS)

SEC. 107. (a) The Secretary may reserve not more than 0.75 percent from each appropriation made available in this Act identified in subsection (b) in order to carry out evaluations of any of the programs or activities that are funded under such accounts. Any funds reserved under this section shall be transferred to "Departmental Management" for use by the Office of the Chief Evaluation Officer within the Department of Labor, and shall be available for obligation through September 30, 2027: Provided, That such funds shall only be available if the Chief Evaluation Officer of the Department of Labor submits a plan to the Committees on Appropriations of the House of Representatives and the Senate describing the evaluations to be carried out 15 days in advance of any transfer.

(b) The accounts referred to in subsection (a) are: "Training and Employment Services", "Job Corps", "State Unemployment Insurance and Employment Service Operations", "Employee Benefits Security Administration", "Office of Workers' Compensation Programs", "Wage and Hour Division", "Office of Labor Management Standards", "Occupational Safety and Health Administration", "Mine Safety and Health Administration", "Office of Disability Employment Policy", funding made available to the "Bureau of International Labor Affairs" "within the "Departmental Management, Salaries and Expenses" account, and "Veterans' Employment and Training".

SEC. 108. (a) Section 7 of the Fair Labor Standards Act of 1938 (29 U.S.C. 207) shall be applied as if the following text is part of such section:

"(s)(1) The provisions of this section shall not apply for a period of 2 years after the occurrence of a major disaster to any employee—

"(A) employed to adjust or evaluate claims resulting from or relating to such major disaster, by an employer not engaged, directly or through an affiliate, in underwriting, selling, or marketing property, casualty, or liability insurance policies or contracts;

"(B) who receives from such employer on average weekly compensation of not less than \$591.00 per week or any minimum weekly amount established by the Secretary, whichever is greater, for the number of weeks such employee is engaged in any of the activities described in subparagraph (C); and

"(C) whose duties include any of the following:

"(i) interviewing insured individuals, individuals who suffered injuries or other damages or losses arising from or relating to a disaster, witnesses, or physicians;

"(ii) inspecting property damage or reviewing factual information to prepare damage estimates;

"(iii) evaluating and making recommendations regarding coverage or compensability of claims or determining liability or value aspects of claims;

"(iv) negotiating settlements; or

"(v) making recommendations regarding litigation.

"(2) The exemption in this subsection shall not affect the exemption provided by section 13(a)(1).

"(3) For purposes of this subsection—

"(A) the term "major disaster" means any disaster or catastrophe declared or designated by any State or Federal agency or department;

"(B) the term "employee employed to adjust or evaluate claims resulting from or relating to such major disaster" means an individual who timely secured or secures a license required by applicable law to engage in and perform the activities described in clauses (i) through (v) of paragraph (1)(C) relating to a major disaster, and is employed by an employer that maintains worker compensation insurance coverage or protection for its employees, if required by applicable law, and withholds applicable Federal, State, and local income and payroll taxes from the wages, salaries and any benefits of such employees; and

"(C) the term "affiliate" means a company that, by reason of ownership or control of 25 percent or more of the outstanding shares of any class of voting securities of one or more companies, directly or indirectly, controls, is controlled by, or is under common control with, another company."

(b) This section shall be effective on the date of enactment of this Act.

SEC. 109. (a) FLEXIBILITY WITH RESPECT TO THE CROSSING OF H-2B NONIMMIGRANTS WORKING IN THE SEAFOOD INDUSTRY.—

(1) IN GENERAL.—Subject to paragraph (2), if a petition for H-2B nonimmigrants filed by an employer in the seafood industry is granted, the employer may bring the nonimmigrants described in the petition into the United States at any time during the 120-day period beginning on the start date for which the employer is seeking the services of the nonimmigrants without filing another petition.

(2) REQUIREMENTS FOR CROSSINGS AFTER 90TH DAY.—An employer in the seafood industry may not bring H-2B nonimmigrants into the United States after the date that is 90 days after the start date for which the employer is seeking the services of the nonimmigrants unless the employer—

(A) completes a new assessment of the local labor market by—

(i) listing job orders in local newspapers on 2 separate Sundays; and

(ii) posting the job opportunity on the appropriate Department of Labor Electronic Job Registry and at the employer's place of employment; and

(B) offers the job to an equally or better qualified United States worker who—

(i) applies for the job; and

(ii) will be available at the time and place of need.

(3) EXEMPTION FROM RULES WITH RESPECT TO STAGGERING.—The Secretary of Labor shall not consider an employer in the seafood industry who brings H-2B nonimmigrants into the United States during the 120-day period specified in paragraph (1) to be staggering the date of need in violation of section 655.20(d) of title 20, Code of Federal Regulations, or any other applicable provision of law.

(b) H-2B NONIMMIGRANTS DEFINED.—In this section, the term "H-2B nonimmigrants" means aliens admitted to the United States pursuant to section 101(a)(15)(H)(ii)(B) of the Immigration and Nationality Act (8 U.S.C. 1101(a)(15)(H)(ii)(B)).

SEC. 110. (a) The Act of March 4, 1913 entitled "An Act to create a Department of Labor" (37 Stat. 736, chapter 141) is amended—

(1) in section 11, by inserting "(except for section 12)" before "shall take effect"; and

(2) by adding the following after section 11:

"SEC. 12. SECURITY DETAIL.

"(a) IN GENERAL.—The Secretary of Labor is authorized to employ law enforcement officers or special agents to provide—

"(1) protection for the Secretary and Deputy Secretary during the performance of official duties by each such officer and during any activity that is preliminary or postliminary to the performance of official duties by each such officer;

"(2) protection, incidental to the protection provided pursuant to paragraph (1), an individual accompanying each such officer who is participating in an activity or event relating to the official duties of each such officer when there is an articulable threat to such individual;

"(3) continuous protection to the Secretary and Deputy Secretary (including during periods not described in paragraph (1)) if there is an articulable threat of physical harm, in accordance with guidelines established by the Secretary; and

"(4) protection of another senior officer (including a person nominated to be the Secretary during the pendency of such nomination) if there is an articulable threat of physical harm, in accordance with guidelines established by the Secretary.

**"(b) AUTHORITIES OF THE PROTECTIVE OPERATION**

"(1) In general—The Secretary may authorize officers or special agents employed pursuant to subsection (a)

"(A) to carry firearms;

"(B) to conduct criminal investigations into potential threats to the security of persons protected under this section;

"(C) to make arrests without a warrant for any offense against the United States committed in the presence of such officer or special agent;

"(D) to perform protective intelligence work, including identifying and mitigating potential threats and conducting advance work to review security matters relating to sites and events; and

"(E) coordinate with local law enforcement agencies.

"(2) GUIDELINES.—The authority provided by this section shall be exercised in accordance with any—

"(A) guidelines issued by the Attorney General; and

"(B) such additional guidelines as may be issued by the Secretary.

"(c) EXCEPTION.—The authorities granted under this section may be exercised notwithstanding section 1343(b)(1) of Title 31."

## TITLE V—GENERAL PROVISIONS

### (TRANSFER OF FUNDS)

SEC. 501. The Secretaries of Labor, Health and Human Services, and Education are authorized to transfer unexpended balances of prior appropriations to accounts corresponding to current appropriations provided in this Act. Such transferred balances shall be used for the same purpose, and for the same periods of time, for which they were originally appropriated.

SEC. 502. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 503. (a) No part of any appropriation contained in this Act or transferred pursuant to section 4002 of Public Law 111–148 shall be used, other than for normal and recognized executive-legislative relationships, for publicity or propaganda purposes, for the preparation, distribution, or use of any kit, pamphlet, booklet, publication, electronic communication, radio, television, or video presentation designed to support or defeat the enactment of legislation before the Congress or any State or local legislature or legislative body, except in presentation to the Congress or any State or local legislature itself, or designed to support or defeat any proposed or pending regulation, administrative action, or order issued by the executive branch of any State or local government, except in presentation to the executive branch of any State or local government itself.

(b) No part of any appropriation contained in this Act or transferred pursuant to section 4002 of Public Law 111–148 shall be used to pay the salary or expenses of any grant or contract recipient, or agent acting for such recipient, related to any activity designed to influence the enactment of legislation, appropriations, regulation, administrative action, or Executive order proposed or pending before the Congress or any State government, State legislature or local legislature or legislative body, other than for normal and recognized executive-legislative relationships or participation by an agency or officer of a State, local or tribal government in policymaking and administrative processes within the executive branch of that government.

(c) The prohibitions in subsections (a) and (b) shall include any activity to advocate or promote any proposed, pending or future Federal, State or local tax increase, or any proposed, pending, or future requirement or restriction on any legal consumer product, including its sale or marketing, including but not limited to the advocacy or promotion of gun control.

SEC. 504. The Secretaries of Labor and Education are authorized to make available not to exceed \$28,000 and \$20,000, respectively, from funds available for salaries

and expenses under titles I and III, respectively, for official reception and representation expenses.

SEC. 505. When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all grantees receiving Federal funds included in this Act, including but not limited to State and local governments and recipients of Federal research grants, shall clearly state—

(1) the percentage of the total costs of the program or project which will be financed with Federal money;

(2) the dollar amount of Federal funds for the project or program; and

(3) percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

SEC. 506. (a) None of the funds appropriated in this Act, and none of the funds in any trust fund to which funds are appropriated in this Act, shall be expended for any abortion.

(b) None of the funds appropriated in this Act, and none of the funds in any trust fund to which funds are appropriated in this Act, shall be expended for health benefits coverage that includes coverage of abortion.

(c) The term "health benefits coverage" means the package of services covered by a managed care provider or organization pursuant to a contract or other arrangement.

SEC. 507. (a) The limitations established in the preceding section shall not apply to an abortion—

(1) if the pregnancy is the result of an act of rape or incest; or

(2) in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed.

(b) Nothing in the preceding section shall be construed as prohibiting the expenditure by a State, locality, entity, or private person of State, local, or private funds (other than a State's or locality's contribution of Medicaid matching funds).

(c) Nothing in the preceding section shall be construed as restricting the ability of any managed care provider from offering abortion coverage or the ability of a State or locality to contract separately with such a provider for such coverage with State funds (other than a State's or locality's contribution of Medicaid matching funds).

(d)(1) None of the funds made available in this Act may be made available to a Federal agency or program, or to a State or local government, if such agency, program, or government subjects any institutional or individual health care entity to discrimination on the basis that the health care entity does not provide, pay for, provide coverage of, or refer for abortions.

(2) In this subsection, the term "health care entity" includes an individual physician or other health care professional, a hospital, a provider-sponsored organization, a health maintenance organization, a health insurance plan, or any other kind of health care facility, organization, or plan.

SEC. 508. (a) None of the funds made available in this Act may be used for—

(1) the creation of a human embryo or embryos for research purposes; or

(2) research in which a human embryo or embryos are destroyed, discarded, or knowingly subjected to risk of injury or death greater than that allowed for research on fetuses in utero under 45 CFR 46.204(b) and section 498(b) of the Public Health Service Act (42 U.S.C. 289g(b)).

(b) For purposes of this section, the term "human embryo or embryos" includes any organism, not protected as a human subject under 45 CFR 46 as of the date of the enactment of this Act, that is derived by fertilization, parthenogenesis, cloning, or any other means from one or more human gametes or human diploid cells.

SEC. 509. (a) None of the funds made available in this Act may be used for any activity that promotes the legalization of any drug or other substance included in schedule I of the schedules of controlled substances established under section 202 of the Controlled Substances Act except for normal and recognized executive-congressional communications.

(b) The limitation in subsection (a) shall not apply when there is significant medical evidence of a therapeutic advantage to the use of such drug or other substance or that federally sponsored clinical trials are being conducted to determine therapeutic advantage.

SEC. 510. None of the funds made available in this Act may be used to promulgate or adopt any final standard under section 1173(b) of the Social Security Act providing for, or providing for the assignment of, a unique health identifier for an individual (except in an individual's capacity as an employer or a health care provider), until legislation is enacted specifically approving the standard.

SEC. 511. None of the funds made available in this Act may be obligated or expended to enter into or renew a contract with an entity if—

(1) such entity is otherwise a contractor with the United States and is subject to the requirement in 38 U.S.C. 4212(d) regarding submission of an annual report to the Secretary of Labor concerning employment of certain veterans; and

(2) such entity has not submitted a report as required by that section for the most recent year for which such requirement was applicable to such entity.

SEC. 512. (a) None of the funds made available in this Act may be used to request that a candidate for appointment to a Federal scientific advisory committee disclose the political affiliation or voting history of the candidate or the position that the candidate holds with respect to political issues not directly related to and necessary for the work of the committee involved.

(b) None of the funds made available in this Act may be used to disseminate information that is deliberately false or misleading.

SEC. 513. None of the funds appropriated in this Act shall be expended or obligated by the Commissioner of Social Security, for purposes of administering Social Security benefit payments under title II of the Social Security Act, to process any claim for credit for a quarter of coverage based on work performed under a social security account number that is not the claimant's number and the performance of such work under such number has formed the basis for a conviction of the claimant of a violation of section 208(a)(6) or (7) of the Social Security Act.

SEC. 514. None of the funds appropriated by this Act may be used by the Commissioner of Social Security or the Social Security Administration to pay the compensation of employees of the Social Security Administration to administer Social Security benefit payments, under any agreement between the United States and Mexico establishing totalization arrangements between the social security system established by title II of the Social Security Act and the social security system of Mexico, which would not otherwise be payable but for such agreement.

SEC. 515. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

SEC. 516. Notwithstanding any other provision of this Act, no funds appropriated in this Act shall be used to purchase sterile needles or syringes for the hypodermic injection of any illegal drug: Provided, That such limitation does not apply to the use of funds for elements of a program other than making such purchases if the relevant State or local health department, in consultation with the Centers for Disease Control and Prevention, determines that the State or local jurisdiction, as applicable, is experiencing, or is at risk for, a significant increase in hepatitis infections or an HIV outbreak due to injection drug use, and such program is operating in accordance with State and local law.

SEC. 517. Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated to an agency in this Act for the current fiscal year shall be available for necessary expenses to wind down or terminate programs or activities of such agency that received funds in the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119–4), but for which no funds are being provided in this Act: Provided, That an agency making use of the authority provided in this section may transfer funds between the appropriations of such agency as necessary to carry out this section: Provided further, That such transfer authority shall be in addition to any other transfer authority provided by law.

SEC. 518. Of amounts deposited in the Child Enrollment Contingency Fund under section 2104(n)(2) of the Social Security Act and the income derived from investment of those funds pursuant to section 2104(n)(2)(C) of that Act, \$7,247,000,000 are hereby permanently cancelled.

SEC. 519. (a) This section applies to: (1) funds made available for evaluation and planning for the Office of Strategy and the Administration for Children and Families in the Department of Health and Human Services; and (2) the Chief Evaluation Office and the statistical-related cooperative and interagency agreements and contracting activities of the Bureau of Labor Statistics in the Department of Labor.

(b) Amounts made available under this or any other Act which are either appropriated, allocated, advanced on a reimbursable basis, or transferred to the functions and organizations identified in subsection (a) for research, evaluation, or statistical purposes shall be available for obligation through September 30, 2030: Provided, That when an office referenced in subsection (a) receives research and evaluation funding from multiple appropriations, such offices may use a single Treasury account for such activities, with funding advanced on a reimbursable basis.

(c) Amounts referenced in subsection (b) that are unexpended at the time of completion of a contract, grant, or cooperative agreement may be deobligated and shall immediately become available and may be reobligated in that fiscal year or the subsequent fiscal year for the research, evaluation, or statistical purposes for which such amounts are available.

SEC. 520. (a) IN GENERAL. Notwithstanding any other provision of law, none of the funds made available by this Act may be made available either directly, through a State (including through managed care contracts with a State), or through any other means, to a prohibited entity.

(b) PROHIBITED ENTITY. The term "prohibited entity" means an entity, including its affiliates, subsidiaries, successors, and clinics—

(1) that, as of the date of enactment of this Act—

(A) is an organization described in section 501(c)(3) of the Internal Revenue Code of 1986 and exempt from taxation under section 501(a) of such Code;

(B) is an essential community provider described in section 156.235 of title 45, Code of Federal Regulations (as in effect on the date of enactment of this Act), that is primarily engaged in family planning services, reproductive health, and related medical care; and

(C) performs, or provides any funds to any other entity that performs, abortions other than an abortion performed—

(i) in the case of a pregnancy that is the result of an act of rape or incest; or

(ii) in the case where a woman suffers from a physical disorder, physical injury, or physical illness that would, as certified by a physician, place the woman in danger of death unless an abortion is performed, including a life-endangering physical condition caused by, or arising from, the pregnancy itself; and

(2) for which the total amount of Federal grants to such entity, including grants to any affiliates, subsidiaries, or clinics of such entity, under title X of the Public Health Service Act in fiscal year 2016 exceeded \$23,000,000.

(c)

(1) END OF PROHIBITION. The definition in subsection (b) shall cease to apply to an entity if such entity certifies that it, including its affiliates, subsidiaries, successors, and clinics, will not perform, and will not provide any funds to any other entity that performs, an abortion as described in subsection (b)(1)(C).

(2) REPAYMENT. The Secretary of Health and Human Services shall seek the repayment of any Federal assistance received by any entity that makes a certification described in paragraph (1) and subsequently violates the terms of such certification.

SEC. 521. None of the funds made available by this or any other Act may be used for social transitioning, or for drugs or surgery that alter bodily sex traits as interventions for gender dysphoria.

SEC. 522. None of the funds provided by this Act may be used to conduct or support research using human fetal tissue if such tissue is obtained pursuant to an induced abortion.

SEC. 523. Notwithstanding any other provision of law, none of the funds made available by this Act may be made available to support, directly or indirectly, research facilities or laboratories under the control of adversaries or countries of concern as determined by the Secretary of State.

SEC. 524. (a) None of the funds appropriated in this Act, and none of the funds in any trust fund to which funds are appropriated in this Act, shall be made available to a hospital or any other entity that administers any postgraduate physician training program, or any other program of training in the health professions, that provides training in the performance of, or assisting in the performance of, induced abortions, or in counseling or referrals for such abortions, if such program—

(1) provides or requires such training for any participant in such program without the participant first voluntarily electing to opt in to undergo such training; or

(2) subjects any participant in such program to discrimination on the basis that the participant does not—

(A) voluntarily elect to opt in to undergo such training; or

(B) perform, assist in the performance of, or provide counseling or referrals for, such abortions.

(b) Nothing in this section shall be construed to permit training described in subsection (a) that is not otherwise allowed by law.



## DEPARTMENT OF STATE AND OTHER INTERNATIONAL PROGRAMS

The Department of State and other international programs advance America's safety, security, and prosperity around the world. The new America First Opportunity Fund will support some of America's most enduring and critical partners, activities to keep Americans safe, and new activities to strengthen America's national security priorities.

### ADMINISTRATION OF FOREIGN AFFAIRS

#### Federal Funds

##### H&L FRAUD PREVENTION AND DETECTION FEE

##### Program and Financing (in millions of dollars)

Identification code 019–5515–0–2–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	51	52	52
0900 Total new obligations, unexpired accounts (object class 41.0) .....	51	52	52
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	32	34	28
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	2	.....	.....
1021 Recoveries of prior year unpaid obligations .....	2	.....	.....
1070 Unobligated balance (total) .....	36	34	28
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	49	46	46
1203 Appropriation (previously unavailable)(special or trust) ....	3	3	3
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-3	-3	-3
1260 Appropriations, mandatory (total) .....	49	46	46
1900 Budget authority (total) .....	49	46	46
1930 Total budgetary resources available .....	85	80	74
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	34	28	22
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	38	35	34
3010 New obligations, unexpired accounts .....	51	52	52
3020 Outlays (gross) .....	-52	-53	-51
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	35	34	35
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	38	35	34
3200 Obligated balance, end of year .....	35	34	35
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	49	46	46
Outlays, gross:			
4100 Outlays from new mandatory authority .....	22	23	23
4101 Outlays from mandatory balances .....	30	30	28
4110 Outlays, gross (total) .....	52	53	51
4180 Budget authority, net (total) .....	49	46	46
4190 Outlays, net (total) .....	52	53	51

### DIPLOMATIC PROGRAMS

For necessary expenses of the Department of State and the Foreign Service not otherwise provided for, \$8,569,529,000, of which \$1,285,429,350 may remain available until September 30, 2027, and of which up to \$3,737,656,000 may remain available until expended for Worldwide Security Protection: Provided, That funds made available under this heading shall be allocated in accordance with paragraphs (1) through (4), as follows:

(1) **HUMAN RESOURCES.**—For necessary expenses for training, human resources management, and salaries, including employment without regard to civil service and classification laws of persons on a temporary basis (not to exceed \$700,000), as authorized by section 801 of the United States Information and Educational

Exchange Act of 1948 (62 Stat. 11; Chapter 36), \$3,698,045,000, of which up to \$723,187,000 is for Worldwide Security Protection.

(2) **OVERSEAS PROGRAMS.**—For necessary expenses for the regional bureaus of the Department of State and overseas activities as authorized by law, \$1,202,091,000.

(3) **DIPLOMATIC POLICY AND SUPPORT.**—For necessary expenses for the functional bureaus of the Department of State, including representation to certain international organizations in which the United States participates pursuant to treaties ratified pursuant to the advice and consent of the Senate or specific Acts of Congress, general administration, and arms control, nonproliferation, and disarmament activities as authorized, \$630,195,000.

(4) **SECURITY PROGRAMS.**—For necessary expenses for security activities, \$3,039,198,000, of which up to \$3,014,469,000 is for Worldwide Security Protection.

(5) **REPROGRAMMING.**—Notwithstanding any other provision of this Act, funds may be reprogrammed within and between paragraphs (1) through (4) under this heading.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

##### Program and Financing (in millions of dollars)

Identification code 019–0113–0–1–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Human Resources .....	3,042	3,200	2,836
0002 Overseas Programs .....	1,434	1,564	1,200
0003 Overseas Programs - Public Diplomacy .....	488	452	310
0005 Diplomatic Policy and Support .....	1,031	800	750
0006 Security .....	29	30	37
0007 Security - Worldwide Security Protection .....	3,985	4,091	3,930
0008 Overseas Contingency Operations .....	26	3	10
0009 OHDACA/Enduring Welcome .....	162	10	.....
0010 Ukraine Supplemental Appropriations .....	259	59	20
0011 Israel Supplemental Appropriations .....	70	60	70
0012 Other DP Activities .....	3	.....	.....
0799 Total direct obligations .....	10,529	10,269	9,163
0801 Diplomatic Programs (Reimbursable) .....	1,204	1,133	1,253
0900 Total new obligations, unexpired accounts .....	11,733	11,402	10,416
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,390	695	483
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,379	.....	.....
1010 Unobligated balance transfer to other accts [019–5713] .....	-4	.....	.....
1010 Unobligated balance transfer to other accts [019–1160] .....	-327	.....	.....
1011 Unobligated balance transfer from other acct [019–0524] ....	198	299	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	158	.....	.....
1021 Recoveries of prior year unpaid obligations .....	188	250	333
1033 Recoveries of prior year paid obligations .....	5	.....	1
1070 Unobligated balance (total) .....	1,608	1,244	817
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	9,623	9,413	8,570
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [019–1159] ....	16	16	16
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1,211	1,211	1,210
1701 Change in uncollected payments, Federal sources .....	1	1	1
1750 Spending auth from offsetting collections, disc (total) .....	1,212	1,212	1,211
1900 Budget authority (total) .....	10,851	10,641	9,797
1930 Total budgetary resources available .....	12,459	11,885	10,614
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-31	.....	.....
1941 Unexpired unobligated balance, end of year .....	695	483	198
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,282	4,025	5,442
3010 New obligations, unexpired accounts .....	11,733	11,402	10,416
3011 Obligations ("upward adjustments"), expired accounts .....	151	.....	.....
3020 Outlays (gross) .....	-11,648	-9,735	-9,989
3040 Recoveries of prior year unpaid obligations, unexpired .....	-188	-250	-333
3041 Recoveries of prior year unpaid obligations, expired .....	-305	.....	.....
3050 Unpaid obligations, end of year .....	4,025	5,442	5,536

DIPLOMATIC PROGRAMS—Continued  
Program and Financing—Continued

Identification code 019–0113–0–1–153	2024 actual	2025 est.	2026 est.
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-15	-21	-22
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	-1
3071 Change in uncollected pymts, Fed sources, expired .....	-5		
3090 Uncollected pymts, Fed sources, end of year .....	-21	-22	-23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4,267	4,004	5,420
3200 Obligated balance, end of year .....	4,004	5,420	5,513
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	10,835	10,625	9,781
Outlays, gross:			
4010 Outlays from new discretionary authority .....	8,231	7,282	6,613
4011 Outlays from discretionary balances .....	3,408	2,438	3,360
4020 Outlays, gross (total) .....	11,639	9,720	9,973
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1,147	-1,142	-1,142
4033 Non-Federal sources .....	-100	-100	-100
4040 Offsets against gross budget authority and outlays (total) ....	-1,247	-1,242	-1,242
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	-1
4052 Offsetting collections credited to expired accounts .....	31	31	31
4053 Recoveries of prior year paid obligations, unexpired accounts .....	5		1
4060 Additional offsets against budget authority only (total) .....	35	30	31
4070 Budget authority, net (discretionary) .....	9,623	9,413	8,570
4080 Outlays, net (discretionary) .....	10,392	8,478	8,731
Mandatory:			
4090 Budget authority, gross .....	16	16	16
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	11	11
4101 Outlays from mandatory balances .....	6	4	5
4110 Outlays, gross (total) .....	9	15	16
4180 Budget authority, net (total) .....	9,639	9,429	8,586
4190 Outlays, net (total) .....	10,401	8,493	8,747

Diplomatic Programs (DP) is financed by this appropriation, fees for services, and reimbursements from other agencies (including for administrative and other services provided by the Department of State). The 2026 request includes base funding to enable the merger of select components of the United States Agency for International Development (USAID) into the Department of State.

Funds are requested in the following categories:

**Human Resources.**—This category supports American salaries at overseas and domestic U.S. diplomatic missions, including Department of State employees who carry out worldwide law enforcement security functions. Through continuous professional development and training, the Department ensures that its professionals have the skills, experience, and judgment to fulfill its functions at all levels. Training programs are designed to provide employees with the specific functional area and language skills needed for the conduct of foreign relations in the Department and abroad. This activity also supports the management, recruitment, and performance evaluation of Foreign and Civil Service employees and locally employed staff.

**Overseas Programs.**—This category provides funding for the operational programs of all the regional bureaus of the Department of State, which are responsible for managing United States foreign policy through bilateral and multilateral relationships. Funds made available for 2026 will support United States embassies, consulates, and other diplomatic posts worldwide. Resources for this activity are used to provide for: the political and economic reporting and analysis of interests to the United States; the representation of U.S. diplomatic and national interests to countries abroad; and the bilateral and multilateral negotiation of U.S. foreign policy objectives, including the hosting of and participation in various international conferences, meetings, and other multilateral activities in the United States and abroad. This activity also encompasses medical programs for the Department of

State, the Foreign Service and other U.S. Government departments and agencies overseas. Centralized funding for travel and transportation of effects associated with the assignment, transfer, home leave and separation of the Department's personnel and dependents is also included in this activity.

**Diplomatic Policy and Support.**—This category supports the operational programs of the functional bureaus of the Department of State, which includes providing overall policy direction, coordination, and program management among United States missions abroad in pursuit of regional and global foreign policy objectives, including the hosting of various international conferences and meetings in the United States and abroad. Resources also fund the management of U.S. participation in arms control, nonproliferation, and disarmament negotiations and other verification and compliance activities, in addition to funds otherwise available for such purposes. The information management activity in DP includes resources that are used for the creation, collection, processing, use, storage, and disposition of information required for the formulation and execution of foreign policy and for the conduct of daily business. Components of the information management activity include: telecommunications, information security, information system services, pouch, mail and publishing services for both unclassified and classified information. These activities include domestic and overseas execution of Department programs, such as budget and financial management, contracting and procurement, domestic facilities and vehicles, and rental payments to GSA.

**Security Programs.**—This category provides for the operation of security programs, including Worldwide Security Protection (WSP) and the Bureau of Diplomatic Security (DS), to protect diplomatic personnel, overseas diplomatic missions, residences, domestic facilities and information. The salaries paid to Department employees who carry out worldwide law enforcement security functions are included in the Human Resources program activity. This activity identifies resources that are used in meeting security and counterintelligence responsibilities, both foreign and domestic, as well as supports law enforcement activities for Passport and Visa Fraud and related offenses. Other programs include, but are not limited to: security operations; engineering services, which provide technical defense of U.S. Government personnel and facilities against electronic and physical attacks; homeland security-related activities; and protection of foreign dignitaries.

## Object Classification (in millions of dollars)

Identification code 019–0113–0–1–153	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2,571	2,751	2,321
11.3 Other than full-time permanent .....	52	53	40
11.5 Other personnel compensation .....	83	83	53
11.8 Special personal services payments .....	1		1
11.9 Total personnel compensation .....	2,707	2,887	2,415
12.1 Civilian personnel benefits .....	1,510	1,480	1,400
13.0 Benefits for former personnel .....	3	6	3
21.0 Travel and transportation of persons .....	278	264	200
22.0 Transportation of things .....	53	28	40
23.1 Rental payments to GSA .....	373	417	400
23.3 Communications, utilities, and miscellaneous charges .....	124	138	100
24.0 Printing and reproduction .....	6	6	6
25.1 Advisory and assistance services .....	1,000	934	800
25.3 Purchases of goods and services from Government accounts (ICASS) .....	3,678	3,537	3,256
26.0 Supplies and materials .....	311	190	200
31.0 Equipment .....	308	316	300
41.0 Grants, subsidies, and contributions .....	175	62	42
42.0 Insurance claims and indemnities .....	3	4	1
99.0 Direct obligations .....	10,529	10,269	9,163
99.0 Reimbursable obligations .....	1,204	1,133	1,253
99.9 Total new obligations, unexpired accounts .....	11,733	11,402	10,416

**Employment Summary**

Identification code 019–0113–0–1–153	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	20,087	20,087	19,257

**CONSULAR AND BORDER SECURITY PROGRAMS**

*Of the amounts deposited in the Consular and Border Security Programs account in this or any prior fiscal year pursuant to section 7069(e) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2022 (division K of Public Law 117–103), \$517,000,000 shall be available until expended for the purposes of such account: Provided, That the Secretary of State may by regulation authorize State officials or the United States Postal Service to collect and retain the execution fee for each application for a passport accepted by such officials or by that Service.*

(CANCELLATION)

*Of the unobligated balances available in the Consular and Border Security Programs account, \$775,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Special and Trust Fund Receipts (in millions of dollars)**

Identification code 019–5713–0–2–153	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	491	1,813	1,727
Receipts:			
Current law:			
1130 Expedited Passport Fees, Consular and Border Security Programs .....	396	347	339
1130 Passport Security Surcharge, Consular and Border Security Programs .....	1,559	1,757	1,720
1130 Western Hemisphere Travel Surcharge, Consular and Border Security Programs .....	492	551	538
1130 Machine-Readable Visa Fee, Consular and Border Security Programs .....	2,561	2,312	2,270
1130 Immigrant Visa Security Surcharge, Consular and Border Security Programs .....	54	61	56
1130 Affidavit of Support Fee, Consular and Border Security Programs .....	39	42	42
1130 Diversity Immigrant Lottery Fee, Consular and Border Security Programs .....	21	17	17
1130 Passport Application and Execution Fee, Consular and Border Security Programs .....	470	491	517
1199 Total current law receipts .....	5,592	5,578	5,499
1999 Total receipts .....	5,592	5,578	5,499
2000 Total: Balances and receipts .....	6,083	7,391	7,226
Appropriations:			
Current law:			
2101 Consular and Border Security Programs .....	-5,592	-5,528	-4,982
2101 Consular and Border Security Programs .....		-50	-517
2103 Consular and Border Security Programs .....		-902	-375
2133 Consular and Border Security Programs .....	902	375	
2135 Consular and Border Security Programs .....	420	441	
2199 Total current law appropriations .....	-4,270	-5,664	-5,874
2999 Total appropriations .....	-4,270	-5,664	-5,874
5099 Balance, end of year .....	1,813	1,727	1,352

**Program and Financing (in millions of dollars)**

Identification code 019–5713–0–2–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Consular and Border Security Programs (Direct) .....	4,865	5,308	5,407
0801 Reimbursable program activity .....	61	61	61
0900 Total new obligations, unexpired accounts .....	4,926	5,369	5,468
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,450	1,970	2,411
1011 Unobligated balance transfer from other acct [019–0113] ....	4		

1021 Recoveries of prior year unpaid obligations .....	106	145	145
1033 Recoveries of prior year paid obligations .....	5		
1070 Unobligated balance (total) .....	2,565	2,115	2,556
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	5,592	5,528	4,982
1101 Appropriation (special or trust) .....		50	517
1103 Appropriation (previously unavailable)(special or trust) ....		902	375
1131 Unobligated balance of appropriations permanently reduced .....			-400
1131 Unobligated balance of appropriations permanently reduced .....			-375
1133 Unobligated balance of appropriations temporarily reduced .....	-902	-375	
1135 Appropriations precluded from obligation (special or trust) .....	-420	-441	
1160 Appropriation, discretionary (total) .....	4,270	5,664	5,099
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	60	1	
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	61	1	
1900 Budget authority (total) .....	4,331	5,665	5,099
1930 Total budgetary resources available .....	6,896	7,780	7,655
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,970	2,411	2,187
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	2	2	2
1953 Expired unobligated balance, end of year .....	2	2	2

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,544	1,710	955
3010 New obligations, unexpired accounts .....	4,926	5,369	5,468
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-4,655	-5,979	-5,866
3040 Recoveries of prior year unpaid obligations, unexpired .....	-106	-145	-145
3050 Unpaid obligations, end of year .....	1,710	955	412
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090 Uncollected pymts, Fed sources, end of year .....	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,542	1,707	952
3200 Obligated balance, end of year .....	1,707	952	409

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	4,331	5,665	5,099
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3,422	4,118	3,750
4011 Outlays from discretionary balances .....	1,233	1,861	2,116
4020 Outlays, gross (total) .....	4,655	5,979	5,866
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-61	-1	
4033 Non-Federal sources .....	-4		
4040 Offsets against gross budget authority and outlays (total) ....	-65	-1	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	5		
4060 Additional offsets against budget authority only (total) .....	4		
4070 Budget authority, net (discretionary) .....	4,270	5,664	5,099
4080 Outlays, net (discretionary) .....	4,590	5,978	5,866
4180 Budget authority, net (total) .....	4,270	5,664	5,099
4190 Outlays, net (total) .....	4,590	5,978	5,866

The Department of State continues to seek stable budget authorities to ensure that the Bureau of Consular Affairs (CA) can function as a self-sustaining fee-funded operation for the long-term. The Consular and Border Security Programs (CBSP) account uses revenue from consular fees and surcharges to fund programs and activities, consistent with applicable statutory authorities. These fees and surcharges include Machine Readable Visa (MRV) fees, Western Hemisphere Travel Initiative (WHTI) surcharges, Passport Security surcharges, Immigrant Visa Security surcharges, Diversity Visa Lottery fees, H and L Visa Fraud Prevention and Detection

## CONSULAR AND BORDER SECURITY PROGRAMS—Continued

Fees, Affidavit of Support fees, Expedited Passport Fees (EPF), and use of J Waiver Fees from a Diplomatic Programs account.

The Passport Application and Execution Fees (PAEF) are the only retained fees that are specifically designated by Congress to offset the costs for providing U.S. citizen services overseas. Section 7069(e) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2022 (Div. K, P.L. 117–103) provided the Department with new authority to retain PAEF and to deposit them in the CBSP account. However, that provision only provided authority to spend fees deposited in 2022. The majority of fees deposited in the CBSP account after 2022 remain unavailable for expenditure. Expenditure authority for PAEF and other fees also reduces the reliance on Machine-Readable Visa (MRV) fees to fund U.S. citizen services and costs while providing critical resilience to fluctuations in demand and temporary revenue authorities. In 2026, the Budget requests \$517 million to support critical U.S. citizen services and passport activities using PAEF revenues, offset by PAEF collections. The budget also includes a proposed cancellation of other excess CBSP prior-year balances. The proposal will enable PAEF balances and new receipts to be applied to meeting the cost of critical U.S. citizen services and passport activities for which the fee is being charged to the public.

Section 7043 extends expanded expenditure authorities for certain fees and surcharges, providing the ability to use such fees for the costs of providing consular services.

The Department plays a vital role in supporting U.S. citizens through emergency and routine services, issuing millions of secure passports to U.S. citizens domestically at 29 passport facilities and more than 8,000 state and local government facilities and protecting U.S. borders through visa adjudications. Together with the Department of Homeland Security, the Department of Justice, the Intelligence Community, Department of the Treasury, and the law enforcement community, the Department strengthens its layered visa and border security screening system that rests on training, fraud prevention and detection, technological advances, biometric innovations and expanded data sharing. These efforts are only possible building on a strong, stable, and constantly improving base of security, technology, and trained personnel funded by consular fees and surcharges.

## Object Classification (in millions of dollars)

Identification code 019–5713–0–2–153	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	760	770	762
11.9 Total personnel compensation .....	760	770	762
12.1 Civilian personnel benefits .....	293	294	295
21.0 Travel and transportation of persons .....	38	38	38
22.0 Transportation of things .....	5		
23.3 Communications, utilities, and miscellaneous charges .....	560	562	570
24.0 Printing and reproduction .....	506	508	510
25.2 Other services from non-Federal sources .....	2,552	2,985	3,079
26.0 Supplies and materials .....	21	22	22
31.0 Equipment .....	122	122	125
41.0 Grants, subsidies, and contributions .....	2	2	
42.0 Insurance claims and indemnities .....	6	5	6
99.0 Direct obligations .....	4,865	5,308	5,407
99.0 Reimbursable obligations .....	61	61	61
99.9 Total new obligations, unexpired accounts .....	4,926	5,369	5,468

## Employment Summary

Identification code 019–5713–0–2–153	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5,292	5,609	5,609

## INTERNATIONAL INFORMATION PROGRAMS

## Program and Financing (in millions of dollars)

Identification code 019–0201–0–1–154	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

This is a historical account for the U.S. Information Agency, which was disbanded in 1999. Since 2000, the appropriation for overseas information and cultural programs previously provided to the U.S. Information Agency and designed to inform and influence foreign audiences has been administered by the Department of State and funded from Diplomatic Programs and other accounts within the Department of State. Former U.S. Information Agency activities associated with international broadcasting functions were previously funded from the U.S. Agency for Global Media account, which the Budget proposes for elimination in FY 2026.

## CAPITAL INVESTMENT FUND

*For necessary expenses of the Capital Investment Fund, as authorized, \$399,700,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 019–0120–0–1–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Capital Investment Fund .....	407	390	403
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	15	14
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	14		
1011 Unobligated balance transfer from other acct [047–0616] .....	17		
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	33	15	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	389	389	400
1930 Total budgetary resources available .....	422	404	414
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	14	11
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	239	217	218
3010 New obligations, unexpired accounts .....	407	390	403
3020 Outlays (gross) .....	-427	-389	-395
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	217	218	226
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	239	217	218
3200 Obligated balance, end of year .....	217	218	226
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	389	389	400
Outlays, gross:			
4010 Outlays from new discretionary authority .....	211	214	220
4011 Outlays from discretionary balances .....	216	175	175
4020 Outlays, gross (total) .....	427	389	395
4180 Budget authority, net (total) .....	389	389	400
4190 Outlays, net (total) .....	427	389	395

The Capital Investment Fund (CIF) provides for the capital investment of information technology (IT) programs for the Department of State. It is designed to ensure the efficient management, coordination, operation, and

utilization of such resources across the enterprise. The fund is used to make investments that improve the Department's cybersecurity posture and system modernization efforts in a continually evolving technological environment. The request will also be used to enable the merger of select United States Agency for International Development (USAID) information technology assets into the Department of State.

**Object Classification** (in millions of dollars)

Identification code 019-0120-0-1-153	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	344	330	341
31.0 Equipment .....	63	60	62
99.9 Total new obligations, unexpired accounts .....	407	390	403

**OFFICE OF INSPECTOR GENERAL**

*For necessary expenses of the Office of Inspector General, \$134,400,000, of which \$20,160,000 may remain available until September 30, 2027, and of which up to \$6,000,000 may remain available until September 30, 2026 for the Special Inspector General for Afghanistan Reconstruction (SIGAR): Provided, That funds appropriated under this heading are made available notwithstanding section 209(a)(1) of the Foreign Service Act of 1980 (22 U.S.C. 3929(a)(1)), as it relates to post inspections.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 019-0529-0-1-153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Office of the Inspector General (Direct) .....	102	103	128
0006 Office of the Inspector General (SIGAR) .....	28	27	6
0799 Total direct obligations .....	130	130	134
0900 Total new obligations, unexpired accounts .....	130	130	134

**Budgetary resources:**  
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....	11	20	23
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	10		
1012 Unobligated balance transfers between expired and unexpired accounts .....	3		
1070 Unobligated balance (total) .....	14	20	23
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation - Office of the Inspector General (base) .....	132	132	134
1100 Appropriation- Ukraine Supplemental .....	12		
1160 Appropriation, discretionary (total) .....	144	132	134
<b>Appropriations, mandatory:</b>			
1221 Appropriations transferred from other acct [019-1159] ....	1	1	1
1900 Budget authority (total) .....	145	133	135
1930 Total budgetary resources available .....	159	153	158
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-9		
1941 Unexpired unobligated balance, end of year .....	20	23	24

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	59	49	46
3010 New obligations, unexpired accounts .....	130	130	134
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-139	-133	-157
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....	49	46	23
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	59	49	46
3200 Obligated balance, end of year .....	49	46	23

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	144	132	134
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	79	101	101
4011 Outlays from discretionary balances .....	60	31	55

4020 Outlays, gross (total) .....	139	132	156
<b>Mandatory:</b>			
4090 Budget authority, gross .....	1	1	1
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....		1	1
4180 Budget authority, net (total) .....	145	133	135
4190 Outlays, net (total) .....	139	133	157

This appropriation provides for the implementation of audits, investigations, evaluations, and inspections of the Department's programs and operations as mandated by the Inspector General Act of 1978, as amended, and the Foreign Service Act of 1980, as amended. The objectives of the Office of the Inspector General (OIG) are to: improve the economy, efficiency, and effectiveness of the Department's operations; detect and prevent fraud, waste, abuse, and mismanagement; and evaluate independently the formulation, applicability, and implementation of security standards at all U.S. diplomatic and consular posts. The OIG also assesses the implementation of U.S. foreign policy, primarily through its inspection of all overseas posts and domestic offices on a cyclical basis. The State Department's Inspector General also serves as Inspector General of the U.S. Agency for Global Media and has partial oversight of Department of State-managed foreign assistance resources, as well as the U.S. Section of the International Boundary and Water Commission (USIBWC), as mandated by law. In addition, this appropriation funds the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR). SIGAR provides independent oversight of programs and operations funded for the reconstruction of Afghanistan. SIGAR performs this oversight through audits, field inspections and investigations of potential waste, fraud and abuse in coordination with, and receiving the cooperation of, the Inspectors General of the Department of State, Department of Defense and the United States Agency for International Development. The appropriation will also be used to enable the merger of United States Agency for International Development (USAID) OIG activities into the Department of State. This also includes USAID OIG's former responsibilities for Millenium Challenge Corporation (MCC) oversight.

**Object Classification** (in millions of dollars)

Identification code 019-0529-0-1-153	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	43	49	49
11.5 Other personnel compensation .....	6		
11.9 Total personnel compensation .....	49	49	49
12.1 Civilian personnel benefits .....	16	19	20
21.0 Travel and transportation of persons .....	2	3	3
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
24.0 Printing and reproduction .....	2		
25.2 Other services from non-Federal sources .....	27	34	34
26.0 Supplies and materials .....	2	1	2
31.0 Equipment .....	4	1	1
41.0 Grants, subsidies, and contributions .....	27	22	24
99.0 Direct obligations .....	130	130	134
99.9 Total new obligations, unexpired accounts .....	130	130	134

**Employment Summary**

Identification code 019-0529-0-1-153	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	340	340	360

**EDUCATIONAL AND CULTURAL EXCHANGE PROGRAMS**

*For necessary expenses of educational and cultural exchange programs, as authorized, \$50,000,000, to remain available until expended: Provided, That fees or other payments received from, or in connection with, English teaching, educational advising and counseling programs, and exchange visitor programs as authorized may be credited to this account, to remain available until expended: Provided further, That funds made available under this heading may be used to carry out the activities*

## EDUCATIONAL AND CULTURAL EXCHANGE PROGRAMS—Continued

of the Cultural Antiquities Task Force, of which not to exceed \$1,200,000 may be used to make grants for such purposes.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 019–0209–0–1–154	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Educational and Cultural Exchange Programs (Direct) .....	817	719	149
0100 Subtotal, Direct Obligations .....	817	719	149
0880 Educational and Cultural Exchange Programs (Reimbursable) .....	8	8	
0900 Total new obligations, unexpired accounts .....	825	727	149
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	117	119	149
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	117		
1011 Unobligated balance transfer from other acct [072–1037] ....	10		
1021 Recoveries of prior year unpaid obligations .....	58	8	
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	186	127	149
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	741	741	50
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	17	8	
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	18	8	
1900 Budget authority (total) .....	759	749	50
1930 Total budgetary resources available .....	945	876	199
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	119	149	50
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	997	932	746
3010 New obligations, unexpired accounts .....	825	727	149
3020 Outlays (gross) .....	-830	-905	-890
3040 Recoveries of prior year unpaid obligations, unexpired .....	-58	-8	
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	932	746	5
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	997	931	745
3200 Obligated balance, end of year .....	931	745	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	759	749	50
Outlays, gross:			
4010 Outlays from new discretionary authority .....	332	378	45
4011 Outlays from discretionary balances .....	498	527	845
4020 Outlays, gross (total) .....	830	905	890
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-9	-4	
4033 Non-Federal sources .....	-9	-4	
4040 Offsets against gross budget authority and outlays (total) ....	-18	-8	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4070 Budget authority, net (discretionary) .....	741	741	50
4080 Outlays, net (discretionary) .....	812	897	890
4180 Budget authority, net (total) .....	741	741	50
4190 Outlays, net (total) .....	812	897	890

This appropriation provides funding for Educational and Cultural Exchange Programs (ECE) to preserve the core program management capacity and operational support costs necessary for the implementation of former

USAID education assistance programs. In moving the Nation towards fiscal responsibility, the traditional functions of ECE will be eliminated. The Department of State will use any existing ECE carryover for staff severance as necessary.

## Object Classification (in millions of dollars)

Identification code 019–0209–0–1–154	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	64	74	26
12.1 Civilian personnel benefits .....	24	27	9
21.0 Travel and transportation of persons .....	20	15	2
23.3 Communications, utilities, and miscellaneous charges .....	3	2	1
25.2 Other services from non-Federal sources .....	67	64	10
26.0 Supplies and materials .....	3	1	1
31.0 Equipment .....	2	1	1
41.0 Grants, subsidies, and contributions .....	634	535	99
99.0 Direct obligations .....	817	719	149
99.0 Reimbursable obligations .....	8	8	
99.9 Total new obligations, unexpired accounts .....	825	727	149

## Employment Summary

Identification code 019–0209–0–1–154	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	595	595	185

## EMBASSY SECURITY, CONSTRUCTION, AND MAINTENANCE

For necessary expenses for carrying out the Foreign Service Buildings Act of 1926 (22 U.S.C. 292 et seq.), preserving, maintaining, repairing, and planning for real property that are owned or leased by the Department of State, and renovating, in addition to funds otherwise available, the Harry S Truman Building, \$812,836,000, to remain available until September 30, 2030, of which not to exceed \$25,000 may be used for overseas representation expenses as authorized: Provided, That none of the funds appropriated in this paragraph shall be available for acquisition of furniture, furnishings, or generators for other departments and agencies of the United States Government.

In addition, for the costs of worldwide security upgrades, acquisition, and construction as authorized, \$1,193,856,263, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 019–0535–0–1–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Capital Security Construction .....	916	1,016	1,169
0002 Compound Security .....	215	215	240
0003 Repair and Construction .....	240	240	206
0004 Operations .....	901	901	694
0005 Supplemental Appropriations .....	3	3	12
0006 OHDACA/Enduring Welcome .....	6	6	
0007 OCO .....	87	48	46
0008 Ukraine Supplemental Appropriations .....	41		
0100 Total direct program .....	2,409	2,429	2,367
0799 Total direct obligations .....	2,409	2,429	2,367
0802 Leaseholds and Functional Programs .....	191	187	333
0803 Capital Security Cost Sharing .....	1,116	1,094	1,004
0804 Other Reimbursements .....	45	44	23
0899 Total reimbursable obligations .....	1,352	1,325	1,360
0900 Total new obligations, unexpired accounts .....	3,761	3,754	3,727
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7,386	7,390	7,515
1010 Unobligated balance transfer to other accts [019–1160] ....	-117		
1021 Recoveries of prior year unpaid obligations .....	519	514	314
1033 Recoveries of prior year paid obligations .....	31	31	31
1070 Unobligated balance (total) .....	7,819	7,935	7,860
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,958	1,958	2,007

1131	Unobligated balance of appropriations permanently reduced .....	-224	-224	.....
1160	Appropriation, discretionary (total) .....	1,734	1,734	2,007
1700	Spending authority from offsetting collections, discretionary: Offsetting collections (cash) - Capital Security Cost Sharing .....	1,600	1,317	1,085
1700	Offsetting collections (cash) - Other Collections .....	.....	230	230
1700	Offsetting collections (cash) - Asset management .....	.....	53	53
1750	Spending auth from offsetting collections, disc (total) .....	1,600	1,600	1,368
1900	Budget authority (total) .....	3,334	3,334	3,375
1930	Total budgetary resources available .....	11,153	11,269	11,235
1940	Memorandum (non-add) entries: Unobligated balance expiring .....	-2	.....	.....
1941	Unexpired unobligated balance, end of year .....	7,390	7,515	7,508
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	8,591	8,388	8,405
3010	New obligations, unexpired accounts .....	3,761	3,754	3,727
3020	Outlays (gross) .....	-3,442	-3,223	-3,317
3040	Recoveries of prior year unpaid obligations, unexpired .....	-519	-514	-314
3041	Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050	Unpaid obligations, end of year .....	8,388	8,405	8,501
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	8,590	8,387	8,404
3200	Obligated balance, end of year .....	8,387	8,404	8,500
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	3,334	3,334	3,375
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,258	906	939
4011	Outlays from discretionary balances .....	2,184	2,317	2,378
4020	Outlays, gross (total) .....	3,442	3,223	3,317
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1,561	-1,561	-1,329
4033	Non-Federal sources .....	-70	-70	-70
4040	Offsets against gross budget authority and outlays (total) ....	-1,631	-1,631	-1,399
Additional offsets against gross budget authority only:				
4053	Recoveries of prior year paid obligations, unexpired accounts .....	31	31	31
4060	Additional offsets against budget authority only (total) .....	31	31	31
4070	Budget authority, net (discretionary) .....	1,734	1,734	2,007
4080	Outlays, net (discretionary) .....	1,811	1,592	1,918
4180	Budget authority, net (total) .....	1,734	1,734	2,007
4190	Outlays, net (total) .....	1,811	1,592	1,918

Under the direction of the Secretary of State, the overall mission of the Bureau of Overseas Buildings Operations (OBO) is to provide U.S. diplomatic and consular missions abroad with safe, secure, and functional facilities that support the foreign policy objectives of the United States. Specific program functions include: providing guidance to posts, the regional bureaus and other foreign affairs agencies on the renovation, construction and operations of facilities; providing expert space and facilities planning; managing and overseeing the design, construction, and renovation of mission facilities; incorporating security features into overseas and domestic facilities; and ensuring the security of facilities during construction or renovation. In addition, OBO is responsible for establishing standards and policies for overseas housing, developing, in conjunction with posts, effective maintenance programs for post facilities, and monitoring and reporting the inventory of maintenance and backlog requirements. OBO also ensures the safety of the building occupants through the development of fire/life safety and accessibility compliance programs.

The Department manages the Capital Security Cost Sharing (CSCS) Program, which has two main goals: accelerating the construction of new safe, secure and functional embassy and consulate compounds, and providing an incentive for all United States Government agencies to right-size their presence overseas through the use of cost-sharing. The \$2.2 billion program includes funding consistent with the Benghazi Accountability

Review Board's recommended funding level for the construction of new secure facilities overseas. The 2026 request continues the Maintenance Cost Sharing (MCS) Program to provide critically needed renovation, construction, and repair of overseas facilities, to provide adequate working conditions for multi-agency staffs, and protect the U.S. taxpayer investment. Both programs are funded within a combined CSCS-MCS program in FY 2026. Funding sources include ESCM appropriations, interagency contributions, and consular fee revenues.

The objective of the Asset Management Program is to obtain the best use of diplomatic and consular properties overseas through sale of surplus or underutilized properties and reinvestment of the proceeds in properties that provide a greater return to the U.S. Government and/or improve the safety of mission personnel. In lieu of appropriated resources, OBO uses asset sales proceeds for long-term capital investment to minimize the growth of U.S. Government leasehold requirements (through property acquisition) or to address a high-priority need for new construction or fit-out of leased space.

This appropriation also provides for capital expenditures necessary to preserve, maintain, repair, and plan for buildings owned or leased by the Department of State overseas. In addition, the Department centralized the management of non-residential utility funding into ESCM, as reflected in the 2026 Budget. Consolidating the management and oversight of non-residential utilities spending aligns design, investment, and maintenance incentives. With the merger of USAID into the Department of State, funding will be used to consolidate USAID facilities costs previously managed by the USAID Capital Investment Fund.

#### Object Classification (in millions of dollars)

Identification code 019-0535-0-1-153	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	142	143	144
11.3 Other than full-time permanent .....	39	40	41
11.5 Other personnel compensation .....	4	6	6
11.9 Total personnel compensation .....	185	189	191
12.1 Civilian personnel benefits .....	80	83	84
13.0 Benefits for former personnel .....	.....	1	.....
21.0 Travel and transportation of persons .....	22	20	20
22.0 Transportation of objects .....	17	16	17
23.2 Rental payments to other entities .....	22	40	41
23.3 Communications, utilities, and miscellaneous charges .....	223	325	362
25.2 Other services from non-Federal sources .....	837	626	530
25.4 Operation and maintenance of facilities .....	35	35	35
26.0 Supplies and materials .....	80	91	90
31.0 Equipment .....	32	40	50
32.0 Land and structures .....	855	918	907
41.0 Grants, subsidies, and contributions .....	21	37	40
44.0 Refunds .....	.....	8	.....
99.0 Direct obligations .....	2,409	2,429	2,367
99.0 Reimbursable obligations .....	1,352	1,325	1,360
99.9 Total new obligations, unexpired accounts .....	3,761	3,754	3,727

#### Employment Summary

Identification code 019-0535-0-1-153	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,033	1,033	1,033

#### REPRESENTATION EXPENSES

For representation expenses as authorized, \$7,415,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 019-0545-0-1-153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Representation Expenses .....	8	8	8

REPRESENTATION EXPENSES—Continued  
Program and Financing—Continued

Identification code 019–0545–0–1–153	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts (object class 26.0) .....	8	8	8
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7	7	7
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	1	1
1900 Budget authority (total) .....	8	8	8
1930 Total budgetary resources available .....	8	8	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	3	1
3010 New obligations, unexpired accounts .....	8	8	8
3020 Outlays (gross) .....	-8	-10	-8
3050 Unpaid obligations, end of year .....	3	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	3	1
3200 Obligated balance, end of year .....	3	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8	8	8
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	7	7
4011 Outlays from discretionary balances .....	2	3	1
4020 Outlays, gross (total) .....	8	10	8
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources: .....	-1	-1	-1
4180 Budget authority, net (total) .....	7	7	7
4190 Outlays, net (total) .....	7	9	7

Funds from the Representation Expenses appropriation provide for expenses associated with establishing and maintaining our diplomatic relationships in foreign countries. Cultivating relations with foreign officials and private sector representatives is instrumental to advancing the Department's goals and objectives.

Covered activities include observing host country and international protocols and major events, such as the inauguration of national leaders, recognition of deaths or marriages of prominent citizens, and to represent the U.S. Government at cultural and traditional events overseas, such as national holidays.

## PROTECTION OF FOREIGN MISSIONS AND OFFICIALS

*For necessary expenses, not otherwise provided, to enable the Secretary of State to provide for extraordinary protective services, as authorized, \$30,890,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 019–0520–0–1–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Missions and officials to United Nations .....	28	28	28
0002 Missions and officials in United States .....	3	3	3
0900 Total new obligations, unexpired accounts (object class 25.2) .....	31	31	31
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	31	31	31
1930 Total budgetary resources available .....	31	31	31
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	38	22	25

3010 New obligations, unexpired accounts .....	31	31	31
3020 Outlays (gross) .....	-47	-28	-31
3050 Unpaid obligations, end of year .....	22	25	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	38	22	25
3200 Obligated balance, end of year .....	22	25	25
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	31	31	31
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	9	9
4011 Outlays from discretionary balances .....	38	19	22
4020 Outlays, gross (total) .....	47	28	31
4180 Budget authority, net (total) .....	31	31	31
4190 Outlays, net (total) .....	47	28	31

This appropriation provides for extraordinary protection of: 1) foreign missions and officials, including those accredited to the United Nations and other international organizations, and visiting foreign dignitaries (under certain circumstances) in New York; and 2) international organizations, foreign missions and officials, and visiting foreign dignitaries (under certain circumstances) throughout the United States. Funds may be used to reimburse state or local law enforcement authorities, contracts for private security firm services, or to reimburse Federal agencies for extraordinary protective services. The Department requests continued authority to transfer expired, unobligated balances from the Diplomatic Programs account to this account in order to reduce accumulated arrears to state or local law enforcement entities.

## EMERGENCIES IN THE DIPLOMATIC AND CONSULAR SERVICE

*For necessary expenses to enable the Secretary of State to meet unforeseen emergencies arising in the Diplomatic and Consular Service, as authorized, \$8,885,000, to remain available until expended, of which not to exceed \$1,000,000 may be transferred to, and merged with, funds appropriated by this Act under the heading "Repatriation Loans Program Account".*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 019–0522–0–1–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Emergencies in the Diplomatic and Consular Service .....	86	98	95
0700 Direct program activities, subtotal .....	86	98	95
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	293	255	231
1010 Unobligated balance transfer to other accts [019–1160] .....	-20		
1021 Recoveries of prior year unpaid obligations .....	9	66	2
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	283	321	233
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	59	9	9
1120 Appropriations transferred to other acct [019–0601] .....	-1	-1	
1160 Appropriation, discretionary (total) .....	58	8	9
1900 Budget authority (total) .....	58	8	9
1930 Total budgetary resources available .....	341	329	242
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	255	231	147
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	59	53	1
3010 New obligations, unexpired accounts .....	86	98	95
3020 Outlays (gross) .....	-83	-84	-91
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9	-66	-2
3050 Unpaid obligations, end of year .....	53	1	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	59	53	1



3200	Obligated balance, end of year .....	53	1	3
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	58	8	9
Outlays, gross:				
4010	Outlays from new discretionary authority .....		6	6
4011	Outlays from discretionary balances .....	83	78	85
4020	Outlays, gross (total) .....	83	84	91
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-1		
4040	Offsets against gross budget authority and outlays (total) ....	-1		
Additional offsets against gross budget authority only:				
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1		
4070	Budget authority, net (discretionary) .....	58	8	9
4080	Outlays, net (discretionary) .....	82	84	91
4180	Budget authority, net (total) .....	58	8	9
4190	Outlays, net (total) .....	82	84	91

These funds are used primarily for purposes authorized by section 4 of the State Department Basic Authorities Act of 1956, as amended (22 U.S.C. 2671), for rewards authorized by section 36 of that Act, as amended (22 U.S.C. 2708), and for purposes authorized by section 804(3) of the United States Information and Educational Exchange Act of 1948, as amended (22 U.S.C. 1474(3)).

**Object Classification** (in millions of dollars)

Identification code 019–0522–0–1–153		2024 actual	2025 est.	2026 est.
	Direct obligations:			
21.0	Travel and transportation of persons .....	86	71	70
91.0	Unvouchered .....	.....	27	25
99.9	Total new obligations, unexpired accounts .....	86	98	95

**BUYING POWER MAINTENANCE****Program and Financing** (in millions of dollars)

Identification code 019-0524-0-1-153		2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	99	99	
1010	Unobligated balance transfer to other accts [019-0113] .....	-198	-299	.....
1012	Unobligated balance transfers between expired and unexpired accounts .....	198	201	.....
1070	Unobligated balance (total) .....	99	1	
1930	Total budgetary resources available .....	99	1	
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	99	1	
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	.....	.....

This account is available to offset adverse exchange rate and overseas wage and price fluctuations unanticipated in the budget as authorized by section 24(b) of the State Department Basic Authorities Act of 1956 (22 U.S.C 2696(b)).

**PAYMENT TO THE AMERICAN INSTITUTE IN TAIWAN**

*For necessary expenses to carry out the Taiwan Relations Act (Public Law 96-8), \$35,964,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 019-0523-0-1-153		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Payment to the American Institute in Taiwan (Direct) .....	38	36	36
0100	Direct program activities, subtotal .....	38	36	36
0801	Reimbursable program activity .....	5	5	5
0809	Reimbursable program activities, subtotal .....	5	5	5
0900	Total new obligations, unexpired accounts .....	43	41	41
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	36	36	36
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	7	5	5
1900	Budget authority (total) .....	43	41	41
1930	Total budgetary resources available .....	43	41	41
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	32	27	15
3010	New obligations, unexpired accounts .....	43	41	41
3020	Outlays (gross) .....	-44	-51	-41
3041	Recoveries of prior year unpaid obligations, expired .....	-4	-2	-2
3050	Unpaid obligations, end of year .....	27	15	13
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	32	27	15
3200	Obligated balance, end of year .....	27	15	13

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	43	41	41
Outlays, gross:				
4010	Outlays from new discretionary authority .....	30	29	29
4011	Outlays from discretionary balances .....	14	22	12
4020	Outlays, gross (total) .....	44	51	41
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-7	-5	-5
4040	Offsets against gross budget authority and outlays (total) ....	-7	-5	-5
4180	Budget authority, net (total) .....	36	36	36
4190	Outlays, net (total) .....	37	46	36

The Taiwan Relations Act (Public Law 96-8) requires programs with respect to Taiwan to be carried out by or through the American Institute in Taiwan (AIT). AIT supports U.S. interests by promoting U.S. exports, economic and commercial services, and cultural and information exchange; facilitating military sales; providing consular related services for Americans and the people of Taiwan; and on behalf of the Department of State and various U.S. Government agencies, carrying out liaison with Taiwan's counterpart organizations.

The Department contracts with AIT to conduct commercial, cultural, and other relations with the people of Taiwan. Consular related expenses for AIT are funded with fee revenue from the Consular and Border Security Program.

**Object Classification** (in millions of dollars)

Identification code 019-0523-0-1-153		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.8	Personnel compensation: Special personal services payments .....	21	21	21
12.1	Civilian personnel benefits .....	7	7	7
23.2	Rental payments to others .....	11	8	8
99.0	Direct obligations .....	39	36	36
99.0	Reimbursable obligations .....	4	5	5
99.9	Total new obligations, unexpired accounts .....	43	41	41

**PAYMENT TO THE FOREIGN SERVICE RETIREMENT AND DISABILITY FUND**

*For payment to the Foreign Service Retirement and Disability Fund, as authorized, \$60,000,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 019–0540–0–1–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to Foreign Service Retirement and Disability Fund .....	609	515	520
0900 Total new obligations, unexpired accounts (object class 42.0) .....	609	515	520
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	609	515	520
1930 Total budgetary resources available .....	609	515	520
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	609	515	520
3020 Outlays (gross) .....	-609	-515	-520
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	609	515	520
Outlays, gross:			
4100 Outlays from new mandatory authority .....	609	515	520
4180 Budget authority, net (total) .....	609	515	520
4190 Outlays, net (total) .....	609	515	520

The current appropriation finances any unfunded liability created by new or liberalized benefits, new groups of beneficiaries, and salary increases. The 2026 permanent appropriation provides a supplemental payment to the fund for disbursements attributable to the Foreign Service Pension System; and unfunded interest along with liability from military service for the Foreign Service Retirement and Disability System. In addition, the appropriation also finances the annual balance of the Foreign Service normal cost not met by employee and employer contributions. The amount of the appropriation is determined by the annual evaluation of the Fund balance derived from current statistical actuarial data, which includes inflationary cost-of-living adjustments.

**FOREIGN SERVICE NATIONAL DEFINED CONTRIBUTIONS RETIREMENT FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 019–5497–0–2–602	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1140 Employing Agency Contributions, Foreign Service National Defined Contributions Retirement Fund .....	47	47	47
1140 Interest on Investments, Foreign Service National Defined Contributions Retirement Fund .....	6	6	6
1140 Employee Contributions, Foreign Service National Defined Contributions Retirement Fund, State .....	9	9	9
1199 Total current law receipts .....	62	62	62
1999 Total receipts .....	62	62	62
2000 Total: Balances and receipts .....	62	62	62
Appropriations:			
Current law:			
2101 Foreign Service National Defined Contributions Retirement Fund .....	-62	-62	-62
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 019–5497–0–2–602	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Retiree payments .....	19	22	22
0900 Total new obligations, unexpired accounts (object class 42.0) .....	19	22	22
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	350	393	433
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	62	62	62
1930 Total budgetary resources available .....	412	455	495
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	393	433	473
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	5
3010 New obligations, unexpired accounts .....	19	22	22
3020 Outlays (gross) .....	-19	-18	-20
3050 Unpaid obligations, end of year .....	1	5	7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	5
3200 Obligated balance, end of year .....	1	5	7
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	62	62	62
Outlays, gross:			
4100 Outlays from new mandatory authority .....	17	6	6
4101 Outlays from mandatory balances .....	2	12	14
4110 Outlays, gross (total) .....	19	18	20
4180 Budget authority, net (total) .....	62	62	62
4190 Outlays, net (total) .....	19	18	20
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	366	412	461
5001 Total investments, EOY: Federal securities: Par value .....	412	461	512

The Foreign Service National Defined Contributions Fund (FSNDCF) is an after-employment benefit plan for Locally Employed Staff (LE Staff) working for the Department of State and other Foreign Affairs agencies. The purpose of the fund is to accumulate and distribute U.S. Government (USG)-funded contributions for end-of-service benefits for LE Staff in countries where U.S. missions have determined that participation in the local social security system (LSSS) is not in the public interest of the United States. The Department determines which countries are eligible to participate in the fund. Upon separation, payments under this Plan shall be made consistent with the host country law, including any court order affecting payments to participants, unless decided otherwise by the Department.

**WORKING CAPITAL FUND****Program and Financing** (in millions of dollars)

Identification code 019–4519–0–4–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Working Capital Fund Programs .....	1,117	1,307	1,372
0802 HR/Post Assignment Travel .....	379	416	417
0803 Medical Programs .....	44	44	60
0804 IT Desktop .....	100	120	117
0805 Aviation Programs .....	195	230	215
0806 Office of Foreign Missions .....	28	27	35
0807 Special Issuance Passports .....	36	46	39
0812 International cooperative administrative support services (ICASS) .....	3,985	3,890	4,131
0900 Total new obligations, unexpired accounts .....	5,884	6,080	6,386
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	996	1,037	1,379
1021 Recoveries of prior year unpaid obligations .....	426	450	450

1033	Recoveries of prior year paid obligations .....	49	49	49
1070	Unobligated balance (total) .....	1,471	1,536	1,878
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	5,439	5,912	5,900
1701	Change in uncollected payments, Federal sources .....	11	11	11
1750	Spending auth from offsetting collections, disc (total) .....	5,450	5,923	5,911
1930	Total budgetary resources available .....	6,921	7,459	7,789
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1,037	1,379	1,403
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2,098	2,170	2,223
3010	New obligations, unexpired accounts .....	5,884	6,080	6,386
3020	Outlays (gross) .....	-5,386	-5,577	-5,857
3040	Recoveries of prior year unpaid obligations, unexpired .....	-426	-450	-450
3050	Unpaid obligations, end of year .....	2,170	2,223	2,302
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-103	-114	-125
3070	Change in uncollected pymts, Fed sources, unexpired .....	-11	-11	-11
3090	Uncollected pymts, Fed sources, end of year .....	-114	-125	-136
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,995	2,056	2,098
3200	Obligated balance, end of year .....	2,056	2,098	2,166

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	5,450	5,923	5,911
Outlays, gross:				
4010	Outlays from new discretionary authority .....	3,955	4,146	4,138
4011	Outlays from discretionary balances .....	1,431	1,431	1,719
4020	Outlays, gross (total) .....	5,386	5,577	5,857
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-5,409	-5,882	-5,870
4033	Non-Federal sources .....	-79	-79	-79
4040	Offsets against gross budget authority and outlays (total) ....	-5,488	-5,961	-5,949
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-11	-11	-11
4053	Recoveries of prior year paid obligations, unexpired accounts .....	49	49	49
4060	Additional offsets against budget authority only (total) .....	38	38	38
4080	Outlays, net (discretionary) .....	-102	-384	-92
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-102	-384	-92

This fund, which is available without fiscal year limitations and is authorized by sections 13 and 23 of the State Department Basic Authorities Act of 1956 (22 U.S.C. 2684), finances on a reimbursable basis certain administrative services, such as printing and reproduction, editorial material, freight forwarding, library, post-assignment travel, motor pool, operations and dispatch agencies operations, inter-agency cooperative administrative support services, acquisition services, information technology support, medical services, aviation services, special issuance passport services, and expenses of carrying out the Foreign Missions Act, including any acquisitions of property under the authority of the Foreign Missions Act.

The International Cooperative Administrative Support Services (ICASS) program was fully implemented in 1998 using the Working Capital Fund. ICASS allows more decision-making and managerial participation by all participating agencies, more equitable cost distribution, and incentives for efficient provision of services. Under ICASS, each agency represented at an overseas post chooses the services it wishes to receive and pays a proportional share of the cost of those services. Working through inter-agency councils at each overseas post, all agencies have a say in determining post administrative budgets and defining service standards, as well as reviewing costs and vendor performance.

**Object Classification** (in millions of dollars)

Identification code 019-4519-0-4-153		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	379	404	404

11.3	Other than full-time permanent .....	45	55	55
11.5	Other personnel compensation .....	7	20	20
11.6	Military personnel—basic allowance for housing .....	65	61	61
11.8	Special personal services payments .....	13	13	13
11.9	Total personnel compensation .....	509	553	553
12.1	Civilian personnel benefits .....	551	567	597
13.0	Benefits for former personnel .....	9	12	13
21.0	Travel and transportation of persons .....	999	986	1,038
22.0	Transportation of things .....	489	640	600
23.1	Rental payments to GSA .....	13	14	15
23.2	Rental payments to others .....	68	70	70
23.3	Communications, utilities, and miscellaneous charges .....	407	421	415
24.0	Printing and reproduction .....	13	2	3
25.2	Other services from non-Federal sources .....	1,989	2,000	2,167
26.0	Supplies and materials .....	287	289	303
31.0	Equipment .....	244	249	250
41.0	Grants, subsidies, and contributions .....	79	77	80
44.0	Refunds .....	227	200	282
99.9	Total new obligations, unexpired accounts .....	5,884	6,080	6,386

**Employment Summary**

Identification code 019-4519-0-4-153		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment .....	2,686	2,780	2,780

**REPATRIATION LOANS PROGRAM ACCOUNT**

*For the cost of direct loans, \$2,550,000, as authorized: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That such funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed \$5,520,137.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 019-0601-0-1-153		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0701	Direct loan subsidy .....	3	3	3
0900	Total new obligations, unexpired accounts (object class 41.0) .....	3	3	3

Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	2	2	3
1121	Appropriations transferred from other acct [019-0522] ....	1	1	.....
		<hr/>	<hr/>	<hr/>
1160	Appropriation, discretionary (total) .....	3	3	3
1930	Total budgetary resources available .....	3	3	3

Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	3	3	3
3020	Outlays (gross) .....	-3	-3	-3

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	3	3	3
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	3	3	3
4180	Budget authority, net (total) .....	3	3	3
4190	Outlays, net (total) .....	3	3	3

**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 019-0601-0-1-153		2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:				
115001	Repatriation Loans .....	3	4	6
Direct loan subsidy (in percent):				
132001	Repatriation Loans .....	54.19	48.08	64.31
132999	Weighted average subsidy rate .....	54.19	48.08	64.31
Direct loan subsidy budget authority:				
133001	Repatriation Loans .....	2	2	4

## REPATRIATION LOANS PROGRAM ACCOUNT—Continued

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 019–0601–0–1–153	2024 actual	2025 est.	2026 est.
Direct loan subsidy outlays:			
134001 Repatriation Loans .....	3	3	3
Direct loan reestimates:			
135001 Repatriation Loans .....	-3	-5	.....

As required by the Federal Credit Reform Act of 1990, this account records the subsidy costs associated with direct loans for this program. The subsidy amounts are estimated on a net present value basis. Administrative expenses for the program are funded with fee revenue from the Consular and Border Security Programs.

## REPATRIATION LOANS FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 019–4107–0–3–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	4	4	4
0715 Other .....	2	.....	.....
0742 Downward reestimates paid to receipt accounts .....	2	5	.....
0900 Total new obligations, unexpired accounts .....	8	9	4

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	1	.....
1023 Unobligated balances applied to repay debt .....	-3	.....	.....
1070 Unobligated balance (total) .....	2	1	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	2	3	2
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	5	5	4
1900 Budget authority (total) .....	7	8	6
1930 Total budgetary resources available .....	9	9	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	.....	2

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	3	5
3010 New obligations, unexpired accounts .....	8	9	4
3020 Outlays (gross) .....	-7	-7	-7
3050 Unpaid obligations, end of year .....	3	5	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	3	5
3200 Obligated balance, end of year .....	3	5	2

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	7	8	6
Financing disbursements:			
4110 Outlays, gross (total) .....	7	7	7
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account .....	-3	-3	-2
4123 Non-Federal sources .....	-2	-2	-2
4130 Offsets against gross budget authority and outlays (total) ....	-5	-5	-4
Budget authority, net (mandatory) .....	2	3	2
4170 Outlays, net (mandatory) .....	2	2	3
4180 Budget authority, net (total) .....	2	3	2
4190 Outlays, net (total) .....	2	2	3

## Status of Direct Loans (in millions of dollars)

Identification code 019–4107–0–3–153	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	4	4	4
1150 Total direct loan obligations .....	4	4	4

## Cumulative balance of direct loans outstanding:

1210 Outstanding, start of year .....	7	9	10
1231 Disbursements: Direct loan disbursements .....	3	2	2
1251 Repayments: Repayments and prepayments .....	-1	-1	-1
1290 Outstanding, end of year .....	9	10	11

## Balance Sheet (in millions of dollars)

Identification code 019–4107–0–3–153	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	5	5
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	8	9
1405 Allowance for subsidy cost (-) .....	-4	-4
1499 Net present value of assets related to direct loans .....	4	5
1999 Total assets .....	9	10
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	5	5
2104 Resources payable to Treasury .....	.....	1
2105 Other .....	4	4
2201 Non-Federal liabilities: Accounts payable .....	.....	.....
2999 Total liabilities .....	9	10
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	9	10

## Trust Funds

## FOREIGN SERVICE RETIREMENT AND DISABILITY FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–8186–0–7–602	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	21,055	21,581	22,013
0198 Reconciliation adjustment .....	.....	.....	.....
0199 Balance, start of year .....	21,055	21,581	22,013
<b>Receipts:</b>			
Current law:			
1110 Deductions from Employees Salaries, Foreign Service Retirement and Disability Fund .....	56	50	51
1140 Interest on Investments, Foreign Service Retirement and Disability Fund .....	602	608	610
1140 Employing Agency Contributions, Foreign Service Retirement and Disability Fund .....	445	450	456
1140 Receipts from Civil Service Retirement and Disability Fund, Foreign Service Retirement and Disability Fund .....	3	1	1
1140 Federal Contributions, Foreign Service Retirement and Disability Fund .....	609	515	520
1199 Total current law receipts .....	1,715	1,624	1,638
1999 Total receipts .....	1,715	1,624	1,638
2000 Total: Balances and receipts .....	22,770	23,205	23,651
<b>Appropriations:</b>			
Current law:			
2101 Foreign Service Retirement and Disability Fund .....	-1,715	-1,192	-1,217
2135 Foreign Service Retirement and Disability Fund .....	526	.....	.....
2199 Total current law appropriations .....	-1,189	-1,192	-1,217
2999 Total appropriations .....	-1,189	-1,192	-1,217
5099 Balance, end of year .....	21,581	22,013	22,434

## Program and Financing (in millions of dollars)

Identification code 019–8186–0–7–602	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments to beneficiaries .....	1,198	1,192	1,217
0900 Total new obligations, unexpired accounts (object class 42.0) .....	1,198	1,192	1,217
<b>Budgetary resources:</b>			
Unobligated balance:			
1033 Recoveries of prior year paid obligations .....	9	.....	.....

Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	1,715	1,192	1,217
1235	Appropriations precluded from obligation (special or trust) .....	-526		
1260	Appropriations, mandatory (total) .....	1,189	1,192	1,217
1930	Total budgetary resources available .....	1,198	1,192	1,217
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	1,198	1,192	1,217
3020	Outlays (gross) .....	-1,198	-1,192	-1,217
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1,189	1,192	1,217
Outlays, gross:				
4100	Outlays from new mandatory authority .....	1,189	1,192	1,217
4101	Outlays from mandatory balances .....	9		
4110	Outlays, gross (total) .....	1,198	1,192	1,217
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-9		
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	9		
4160	Budget authority, net (mandatory) .....	1,189	1,192	1,217
4170	Outlays, net (mandatory) .....	1,189	1,192	1,217
4180	Budget authority, net (total) .....	1,189	1,192	1,217
4190	Outlays, net (total) .....	1,189	1,192	1,217
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	21,055	21,581	22,081
5001	Total investments, EOY: Federal securities: Par value .....	21,581	22,081	22,581

The Foreign Service Retirement and Disability Fund (FSRDF) was established in 1924 to provide pensions to retired and disabled members of the Foreign Service. The FSRDF's revenues consist of contributions from active participants and their U.S. Government agency employers; appropriations; and interest on investments. Monthly annuity payments are made to eligible retired employees or their survivors. The FSRDF includes the operations of two separate retirement systems—the Foreign Service Retirement and Disability System (FSRDS) and the Foreign Service Pension System (FPS). This appropriation provides mandatory funding for the Foreign Service Retirement and Disability Fund (FSRDF) as prescribed in the Foreign Service Act of 1980 as authorized in Section(s) 821 and 822.

**Status of Funds** (in millions of dollars)

Identification code 019–8186–0–7–602				
	2024 actual	2025 est.	2026 est.	
Unexpended balance, start of year:				
0100	Balance, start of year .....	21,055	21,581	22,013
0999	Total balance, start of year .....	21,055	21,581	22,013
Cash income during the year:				
Current law:				
Receipts:				
1110	Deductions from Employees Salaries, Foreign Service Retirement and Disability Fund .....	56	50	51
1130	Foreign Service Retirement and Disability Fund .....	9		
1150	Interest on Investments, Foreign Service Retirement and Disability Fund .....	602	608	610
1160	Employing Agency Contributions, Foreign Service Retirement and Disability Fund .....	445	450	456
1160	Receipts from Civil Service Retirement and Disability Fund, Foreign Service Retirement and Disability Fund .....	3	1	1
1160	Federal Contributions, Foreign Service Retirement and Disability Fund .....	609	515	520
1199	Income under present law .....	1,724	1,624	1,638
1999	Total cash income .....	1,724	1,624	1,638
Cash outgo during year:				
Current law:				
2100	Foreign Service Retirement and Disability Fund .....	-1,198	-1,192	-1,217
2199	Outgo under current law .....	-1,198	-1,192	-1,217
2999	Total cash outgo (-) .....	-1,198	-1,192	-1,217

Surplus or deficit:				
3110	Excluding interest .....	-76	-176	-189
3120	Interest .....	602	608	610
3199	Subtotal, surplus or deficit .....	526	432	421
3999	Total change in fund balance .....	526	432	421
Unexpended balance, end of year:				
4100	Uninvested balance (net), end of year .....		-68	-147
4200	Foreign Service Retirement and Disability Fund .....	21,581	22,081	22,581
4999	Total balance, end of year .....	21,581	22,013	22,434

**FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 019–8340–0–7–602				
	2024 actual	2025 est.	2026 est.	
0100	Balance, start of year .....			
Receipts:				
Current law:				
1140	Foreign Service National Separation Liability Trust Fund .....	31	36	37
2000	Total: Balances and receipts .....	31	36	37
Appropriations:				
Current law:				
2101	Foreign Service National Separation Liability Trust Fund .....	-31	-36	-37
5099	Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 019–8340–0–7–602				
	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
0001	Payments to Beneficiaries - Locally Engaged Staff .....	37	42	42
0900	Total new obligations, unexpired accounts (object class 42.0) .....	37	42	42
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	353	348	342
1021	Recoveries of prior year unpaid obligations .....	1		
1070	Unobligated balance (total) .....	354	348	342
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	31	36	37
1930	Total budgetary resources available .....	385	384	379
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	348	342	337

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	7	8	9
3010	New obligations, unexpired accounts .....	37	42	42
3020	Outlays (gross) .....	-35	-41	-42
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050	Unpaid obligations, end of year .....	8	9	9
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	7	8	9
3200	Obligated balance, end of year .....	8	9	9

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	31	36	37
Outlays, gross:				
4100	Outlays from new mandatory authority .....	3	36	37
4101	Outlays from mandatory balances .....	32	5	5
4110	Outlays, gross (total) .....	35	41	42
4180	Budget authority, net (total) .....	31	36	37
4190	Outlays, net (total) .....	35	41	42

This fund is maintained to pay accrued separation liability payments for eligible Foreign Service National (FSN), FSN Personal Service Contractors (PSC), and FSN Personal Service Agreements (PSA) employees of the Department of State in those countries in which such pay is legally authorized. The fund, as authorized by section 151 of Public Law 102–138 (22 U.S.C. 4012a), is maintained by annual government contributions from

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND—Continued

the Department's Diplomatic Programs (DP) account (including Worldwide Security Protection resources), Consular Affairs (CA) Consular and Border Security Program (CBSP) fees, the International Narcotics Control and Law Enforcement (INCLE) account, and the International Cooperative Administrative Support Services (ICASS) working capital fund that includes both State's DP and other agencies shares. Eligible local staff include former United States Agency for International Development (USAID) ICASS employees who were consolidated into the Department. The Department of State funds and manages its own FSNSLTF separate and apart from any separation pay that may be provided by other agencies to non-State Locally Employed Staff (LE Staff).

### MISCELLANEOUS TRUST FUNDS

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–9971–0–7–153	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	2	13
Receipts:			
Current law:			
1130 Contributions, Educational and Cultural Exchange, USIA .....		1	1
1130 Unconditional Gift Fund .....	30	30	30
1130 Deposits, Conditional Gift Fund .....	1	1	1
1140 Earnings on Investments, Unconditional Gift Fund .....		1	1
1140 Interest, Miscellaneous Trust Funds, USIA .....		1	1
1140 Interest, Miscellaneous Trust Funds, Government-wide .....	1		
1199 Total current law receipts .....	32	34	34
1999 Total receipts .....	32	34	34
2000 Total: Balances and receipts .....	33	36	47
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds .....	-31	-23	-23
5099 Balance, end of year .....	2	13	24

#### Program and Financing (in millions of dollars)

Identification code 019–9971–0–7–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Conditional Gift Fund .....	2	2	2
0002 Unconditional Gift Fund .....	28	18	18
0900 Total new obligations, unexpired accounts (object class 33.0) .....	30	20	20

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	47	50	53
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	49	50	53
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	31	23	23
1930 Total budgetary resources available .....	80	73	76
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	50	53	56

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	23	19
3010 New obligations, unexpired accounts .....	30	20	20
3020 Outlays (gross) .....	-26	-24	-29
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	23	19	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	21	23	19
3200 Obligated balance, end of year .....	23	19	10

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	31	23	23
Outlays, gross:			
4100 Outlays from new mandatory authority .....	16	9	9
4101 Outlays from mandatory balances .....	10	15	20

4110 Outlays, gross (total) .....	26	24	29
4180 Budget authority, net (total) .....	31	23	23
4190 Outlays, net (total) .....	26	24	29

#### Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	27	27	27
5001 Total investments, EOY: Federal securities: Par value .....	27	27	27

*Gift funds.*—The Department has authority to accept gifts for use in carrying out the Department's functions, pursuant to statutes including section 25 of the State Department Basic Authorities Act (22 U.S.C. 2697). Among other purposes, funds are used to renovate, furnish, and maintain the Department's diplomatic reception rooms and embassy properties overseas.

## INTERNATIONAL ORGANIZATIONS AND CONFERENCES

### Federal Funds

#### CONTRIBUTIONS TO INTERNATIONAL ORGANIZATIONS

*For necessary expenses, not otherwise provided for, to meet annual obligations of membership in international multilateral organizations, pursuant to treaties ratified pursuant to the advice and consent of the Senate, conventions, or specific Acts of Congress, \$263,803,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 019–1126–0–1–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Contributions to International Organizations .....	1,530	1,429	280
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,530	1,429	280

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	24	152
1012 Unobligated balance transfers between expired and unexpired accounts .....	17	14	
1070 Unobligated balance (total) .....	25	38	152
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,543	1,543	264
1930 Total budgetary resources available .....	1,568	1,581	416
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-14		
1941 Unexpired unobligated balance, end of year .....	24	152	136

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	84	51	138
3010 New obligations, unexpired accounts .....	1,530	1,429	280
3020 Outlays (gross) .....	-1,550	-1,342	-367
3041 Recoveries of prior year unpaid obligations, expired .....	-13		
3050 Unpaid obligations, end of year .....	51	138	51
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	84	51	138
3200 Obligated balance, end of year .....	51	138	51

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,543	1,543	264
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,500	1,312	224
4011 Outlays from discretionary balances .....	50	30	143
4020 Outlays, gross (total) .....	1,550	1,342	367
4180 Budget authority, net (total) .....	1,543	1,543	264
4190 Outlays, net (total) .....	1,550	1,342	367

As a member of various international organizations, the United States contributes an assessed share to meet annual obligations to these organizations, net of certain withholdings. For FY 2026, this appropriation provides assessed funds to organizations that make America safer and more secure, including the International Atomic Energy Agency, International Civil Aviation Organization, International Maritime Organization, International

Telecommunications Union, the North Atlantic Treaty Organization and Parliamentary Assembly, and the Organization for the Prohibition of Chemical Weapons. Should the Administration seek to pay any additional assessments, such as for the United Nations, the Budget includes authority to transfer funding from the America First Opportunity Fund.

#### CONTRIBUTIONS FOR INTERNATIONAL PEACEKEEPING ACTIVITIES

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

##### Program and Financing (in millions of dollars)

Identification code 019–1124–0–1–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0020 Contributions for International Peacekeeping Activities (Direct) .....	1,817	1,234	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,817	1,234	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		202	202
1012 Unobligated balance transfers between expired and unexpired accounts .....	652	.....	.....
1070 Unobligated balance (total) .....	652	202	202
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,367	1,234	.....
1930 Total budgetary resources available .....	2,019	1,436	202
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	202	202	202
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	617
3010 New obligations, unexpired accounts .....	1,817	1,234	.....
3020 Outlays (gross) .....	-1,816	-618	-617
3050 Unpaid obligations, end of year .....	1	617	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	617
3200 Obligated balance, end of year .....	1	617	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,367	1,234	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,164	617	.....
4011 Outlays from discretionary balances .....	652	1	617
4020 Outlays, gross (total) .....	1,816	618	617
4180 Budget authority, net (total) .....	1,367	1,234	.....
4190 Outlays, net (total) .....	1,816	618	617

The Contributions for International Peacekeeping (CIPA) appropriation provides funds for the United States' contributions toward the expenses associated with United Nations (UN) peacekeeping operations for which costs are distributed among UN members based on a scale of assessments. For FY 2026, no appropriation is being requested for CIPA. Should the Administration seek to pay any UN peacekeeping assessments, the Budget includes authority to transfer funding from the America First Opportunity Fund.

## INTERNATIONAL COMMISSIONS

### Federal Funds

#### INTERNATIONAL COMMISSIONS

For necessary expenses, not otherwise provided for, to meet obligations of the United States arising under treaties, or specific Acts of Congress, as follows:

#### INTERNATIONAL BOUNDARY AND WATER COMMISSION, UNITED STATES AND MEXICO

For necessary expenses for the United States Section of the International Boundary and Water Commission, United States and Mexico, and to comply with laws applic-

able to the United States Section, including not to exceed \$6,000 for representation expenses, as follows:

#### SALARIES AND EXPENSES

For salaries and expenses, not otherwise provided for, \$64,800,000, of which \$9,720,000 may remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

##### Program and Financing (in millions of dollars)

Identification code 019–1069–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 International Boundary and Water Commission - Salaries and Expenses .....	65	65	65
0801 Salaries and Expenses, IBWC (Reimbursable) .....	14	8	8
0900 Total new obligations, unexpired accounts .....	79	73	73
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1012 Unobligated balance transfers between expired and unexpired accounts .....	1	.....	.....
1070 Unobligated balance (total) .....	4	3	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	65	65	65
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	11	8	8
1701 Change in uncollected payments, Federal sources .....	3	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	14	8	8
1900 Budget authority (total) .....	79	73	73
1930 Total budgetary resources available .....	83	76	76
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	24	29	21
3010 New obligations, unexpired accounts .....	79	73	73
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-72	-81	-81
3041 Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	29	21	13
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	4	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	19	25	17
3200 Obligated balance, end of year .....	25	17	9
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	79	73	73
Outlays, gross:			
4010 Outlays from new discretionary authority .....	54	63	63
4011 Outlays from discretionary balances .....	18	18	18
4020 Outlays, gross (total) .....	72	81	81
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-6	-8	-8
4033 Non-Federal sources .....	-6	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-12	-8	-8
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
4052 Offsetting collections credited to expired accounts .....	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	-2	.....	.....
4070 Budget authority, net (discretionary) .....	65	65	65
4080 Outlays, net (discretionary) .....	60	73	73
4180 Budget authority, net (total) .....	65	65	65
4190 Outlays, net (total) .....	60	73	73

Pursuant to treaties between the United States and Mexico and U.S. law, the U.S. Section of the International Boundary and Water Commission

## SALARIES AND EXPENSES, IBWC—Continued

(IBWC) is charged with the identification and resolution of current and anticipated boundary and water problems arising along the almost 2,000 mile common border, including the southern borders of Texas, New Mexico, Arizona, and California. Administration, Engineering, and Operations activities are also funded by the Salaries and Expenses appropriation.

**Administration.**—Resources provide for negotiations and supervision of joint projects with Mexico to resolve international boundary, water, and environmental problems; overall control of the operation of the U.S. section of the Commission; formulation of operating policies and procedures; and financial management and administrative services to carry out international obligations of the United States, pursuant to treaty and congressional authorization.

**Engineering.**—Resources provide for technical engineering guidance and supervision of planning, construction, operation and maintenance, and environmental monitoring and compliance of international projects; studies relating to international problems of a continuing nature; and preliminary surveys and investigations to determine the need for and feasibility of projects for the resolution of international problems arising along the boundary.

**Operations.**—This activity finances the measurement and determination of the national ownership of boundary waters and the distribution thereof, as well as the U.S. part of the operations and maintenance (O&M) of sanitation facilities, river channel and levee systems, flood control dams and hydroelectric power plants, gauging stations, water quality control projects and boundary demarcation monuments, and markers. Reimbursements are received from Mexico for O&M costs of the South Bay and Nogales International Wastewater Treatment Plants as well as from the City of Nogales for O&M costs at Nogales. Other reimbursements are received from the Western Area Power Administration, U.S. Department of Energy, for O&M and capital costs of hydroelectric generation at Falcon and Amistad International Dams.

## Object Classification (in millions of dollars)

Identification code 019–1069–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	22	22	22
12.1 Civilian personnel benefits .....	8	9	9
21.0 Travel and transportation of persons .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	8	7	7
25.1 Advisory and assistance services .....	14	18	18
25.3 Other goods and services from Federal sources .....	2		
25.4 Operation and maintenance of facilities .....	4	1	1
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....	4	4	4
31.0 Equipment .....		1	1
99.0 Direct obligations .....	65	65	65
99.0 Reimbursable obligations .....	14	8	8
99.9 Total new obligations, unexpired accounts .....	79	73	73

## Employment Summary

Identification code 019–1069–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	263	263	263

## CONSTRUCTION

For detailed plan preparation and construction of authorized projects, \$50,300,000, to remain available until expended, as authorized: *Provided, That of the funds appropriated under this heading in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs for the United States Section, up to \$5,000,000 may be transferred to, and merged with, funds appropriated under the heading "Salaries and Expenses" to carry out the purposes of the United States Section, which shall be subject to the regular notification procedures of the Committees on Appropriations: Provided further, That such transfer authority is in addition to any other transfer authority provided in this Act.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## CONSTRUCTION

For an additional amount for "Construction", \$250,000,000, to remain available until expended: *Provided, That funds provided under this heading in this Act shall be subject to prior consultation with, and the regular notification procedures of, the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.* (Disaster Relief Supplemental Appropriations Act, 2025.)

## Program and Financing (in millions of dollars)

Identification code 019–1078–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 International Boundary and Water Commission - Construction .....	124	150	560
0100 Construction, IBWC (Direct) .....	124	150	560
0801 Construction, IBWC (Reimbursable) .....	7	7	7
0900 Total new obligations, unexpired accounts .....	131	157	567
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	78	400	578
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	84	400	578
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	156	78	50
1100 Appropriation - Supplemental .....		250	
1160 Appropriation, discretionary (total) .....	156	328	50
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	291	7	7
1900 Budget authority (total) .....	447	335	57
1930 Total budgetary resources available .....	531	735	635
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	400	578	68
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	181	264	290
3010 New obligations, unexpired accounts .....	131	157	567
3020 Outlays (gross) .....	-42	-131	-199
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3050 Unpaid obligations, end of year .....	264	290	658
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	181	264	290
3200 Obligated balance, end of year .....	264	290	658
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	447	335	57
Outlays, gross:			
4010 Outlays from new discretionary authority .....	7	19	15
4011 Outlays from discretionary balances .....	35	112	184
4020 Outlays, gross (total) .....	42	131	199
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-291	-7	-7
4040 Offsets against gross budget authority and outlays (total) ....	-291	-7	-7
4180 Budget authority, net (total) .....	156	328	50
4190 Outlays, net (total) .....	-249	124	192

**Construction.**—This fund provides for the construction of projects to resolve current and anticipated international problems of Rio Grande water supply, water quality, sewage treatment, river flood control, and management, security, and operation of facilities and infrastructure, pursuant to the treaties and international agreements with Mexico. Projects are normally constructed jointly with Mexico. This account also receives reimbursement for such projects.



**Object Classification** (in millions of dollars)

Identification code 019–1078–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	5	5	5
25.4 Operation and maintenance of facilities .....	7	8	8
31.0 Personal Property .....	8	8	8
32.0 Real Property .....	104	129	539
99.0 Direct obligations .....	124	150	560
99.0 Reimbursable obligations .....	7	7	7
99.9 Total new obligations, unexpired accounts .....	131	157	567

**AMERICAN SECTIONS, INTERNATIONAL COMMISSIONS**

For necessary expenses, not otherwise provided, for the International Joint Commission and the International Boundary Commission, United States and Canada, as authorized by treaties between the United States and Canada or Great Britain, \$13,204,000: Provided, That of the amount provided under this heading for the International Joint Commission, up to \$1,250,000 may remain available until September 30, 2027, and up to \$9,000 may be made available for representation expenses: Provided further, That of the amount provided under this heading for the International Boundary Commission, up to \$1,000 may be made available for representation expenses.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 019–1082–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 American Sections, International Commissions (Direct) .....	16	16	13
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	16	16	13
1930 Total budgetary resources available .....	17	17	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8	9	8
3010 New obligations, unexpired accounts .....	16	16	13
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-17	-17	-15
3050 Unpaid obligations, end of year .....	9	8	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	8	9	8
3200 Obligated balance, end of year .....	9	8	6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	16	16	13
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	11	9
4011 Outlays from discretionary balances .....	6	6	6
4020 Outlays, gross (total) .....	17	17	15
4180 Budget authority, net (total) .....	16	16	13
4190 Outlays, net (total) .....	17	17	15

These funds are used for payment of the U.S. share of the expenses of:

**International Boundary Commission (IBC).**—The Commission, in accordance with existing treaties, maintains an effective and well-delineated boundary between the United States and Canada by surveying, inspecting, and clearing the boundary; repairing or replacing monuments; regulating construction crossing the boundary; and serving as the official U.S. Government source for boundary-specific positional and cartographic data.

**International Joint Commission (IJC).**—Pursuant to the Boundary Waters Treaty of 1909 and additional treaties and arrangements between

the United States and Canada, the Commission approves, regulates, and monitors uses, structures, and diversions of shared waters in one country that affect the natural level or flow across the border in the other country. In addition, the IJC makes recommendations on the apportionment of waters between the United States and Canada in selected rivers, and investigates matters referred to it by the United States and Canada related to the use of boundary waters.

**Object Classification** (in millions of dollars)

Identification code 019–1082–0–1–301	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	3	4	4
11.9 Total personnel compensation .....	3	4	4
25.2 Other services from non-Federal sources .....	13	12	9
99.9 Total new obligations, unexpired accounts .....	16	16	13

**Employment Summary**

Identification code 019–1082–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	29	29	29

**INTERNATIONAL FISHERIES COMMISSIONS**

For necessary expenses for international fisheries commissions, not otherwise provided for, as authorized by law, \$54,719,000: Provided, That the United States share of such expenses may be advanced to the respective commissions pursuant to section 3324 of title 31, United States Code.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 019–1087–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Inter-American Tropical Tuna Commission .....	2	2	2
0006 Great Lakes Fishery Commission .....	50	50	39
0008 Inter-Pacific Halibut Commission .....	5	5	5
0009 Pacific Salmon Commission .....	6	6	6
0010 Other Commissions and Marine Science Organizations .....	3	3	3
0900 Total new obligations, unexpired accounts (object class 41.0) .....	66	66	55
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	66	66	55
1930 Total budgetary resources available .....	66	66	55
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	4	1
3010 New obligations, unexpired accounts .....	66	66	55
3020 Outlays (gross) .....	-65	-69	-55
3050 Unpaid obligations, end of year .....	4	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	4	1
3200 Obligated balance, end of year .....	4	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	66	66	55
Outlays, gross:			
4010 Outlays from new discretionary authority .....	64	65	54
4011 Outlays from discretionary balances .....	1	4	1
4020 Outlays, gross (total) .....	65	69	55
4180 Budget authority, net (total) .....	66	66	55
4190 Outlays, net (total) .....	65	69	55

This appropriation provides the United States' treaty mandated assessments and expenses to 20 international commissions and organizations including three bilateral commissions (the Great Lakes Fisheries Commis-

## INTERNATIONAL FISHERIES COMMISSIONS—Continued

sion, the International Pacific Halibut Commission, and the Pacific Salmon Commission), nine multilateral bodies, two marine science organizations, one whaling commission, the Arctic Council and the Antarctic Treaty Secretariat, as well as funding regional sea turtle and shark conservation, and travel expenses of non-government U.S. commissioners and their advisors. These commissions and organizations coordinate scientific studies of shared fish stocks and other living marine resources and their habitats and establish common management measures to be implemented by member governments based on their results. Many entities also oversee the allocation of fishing rights to their members. In addition, the Great Lakes Fishery Commission carries out a program to eradicate the invasive, parasitic sea lamprey. The marine science organizations coordinate international research on valuable fisheries, oceanography, and marine ecosystems and the results are publicly disseminated and used to advise member governments on fisheries and marine science policy.

## OTHER

## Federal Funds

## GLOBAL HIV/AIDS INITIATIVE

## Program and Financing (in millions of dollars)

Identification code 019–1030–0–1–151	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	2	
3020 Outlays (gross) .....	-1	-2	
3050 Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	2	
3200 Obligated balance, end of year .....	2		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	1	2	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	1	2	

The first phase of the President's Emergency Plan for AIDS Relief (PEPFAR), from 2004 to 2008, was the largest ever global public health initiative by a single country to fight the HIV/AIDS epidemic. Funding was appropriated in the Global HIV/AIDS Initiative account for this purpose through 2007. Beginning in 2008, funds were appropriated in the Global Health and Child Survival (now Global Health Programs) account, and will continue to be requested in that account.

## FUNDS APPROPRIATED TO THE PRESIDENT

For necessary expenses to enable the President to carry out the provisions of the Foreign Assistance Act of 1961, and for other purposes, as follows:

## GLOBAL HEALTH PROGRAMS

For necessary expenses to carry out the provisions of chapters 1 and 10 of part I of the Foreign Assistance Act of 1961, for global health activities, in addition to funds otherwise available for such purposes, \$3,797,000,000, of which \$887,000,000 shall remain available until September 30, 2028, including for the prevention, treatment, control of, and research on, tuberculosis, polio, malaria, and other infectious diseases, and of which \$2,910,000,000 shall remain available until September 30, 2030 for the prevention, treatment, and control of, and research on HIV/AIDS: Provided, That such funds shall be apportioned directly to the Department of State:

Provided further, That funds appropriated under this heading may be available, in addition to amounts otherwise available, for administrative expenses: Provided further, That none of the funds made available in this Act nor any unobligated balances from prior appropriations Acts may be made available to any organization or program which, as determined by the President of the United States, supports or participates in the management of a program of coercive abortion or involuntary sterilization: Provided further, That none of the funds made available under this Act may be used to pay for the performance of abortion as a method of family planning or to motivate or coerce any person to practice abortions: Provided further, That nothing in this paragraph shall be construed to alter any existing statutory prohibitions against abortion under section 104 of the Foreign Assistance Act of 1961: Provided further, That none of the funds made available under this Act may be used to lobby for or against abortion.

Provided, That funds appropriated under this paragraph may be made available, notwithstanding any other provision of law, except for the United States Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act of 2003 (Public Law 108–25), for a United States contribution to the Global Fund to Fight AIDS, Tuberculosis and Malaria (Global Fund).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 019–1031–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct Global Health program activity .....	10,652	11,400	7,250
0002 Administrative Expenses .....	17	15	15
0799 Total direct obligations .....	10,669	11,415	7,265
0801 Reimbursable program activity - WCF .....	807	326	100
0900 Total new obligations, unexpired accounts .....	11,476	11,741	7,365
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10,934	9,517	7,806
1012 Unobligated balance transfers between expired and unexpired accounts .....	5		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-65		
1021 Recoveries of prior year unpaid obligations .....	91		
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	10,967	9,517	7,806
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	10,030	10,030	3,797
1121 Appropriations transferred from other acct [019–1005] ...	2		
1160 Appropriation, discretionary (total) .....	10,032	10,030	3,797
1900 Budget authority (total) .....	10,032	10,030	3,797
1930 Total budgetary resources available .....	20,999	19,547	11,603
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-6		
1941 Unexpired unobligated balance, end of year .....	9,517	7,806	4,238
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7,656	8,188	11,723
3001 Adjustments to unpaid obligations brought forward, Oct 1 ...	66		
3010 New obligations, unexpired accounts .....	11,476	11,741	7,365
3011 Obligations ("upward adjustments"), expired accounts .....	50		
3020 Outlays (gross) .....	-10,856	-8,206	-8,380
3040 Recoveries of prior year unpaid obligations, unexpired .....	-91		
3041 Recoveries of prior year unpaid obligations, expired .....	-113		
3050 Unpaid obligations, end of year .....	8,188	11,723	10,708
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7,722	8,188	11,723
3200 Obligated balance, end of year .....	8,188	11,723	10,708

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	10,032	10,030	3,797
Outlays, gross:			
4010 Outlays from new discretionary authority .....	356	925	131
4011 Outlays from discretionary balances .....	10,500	7,281	8,249
4020 Outlays, gross (total) .....	10,856	8,206	8,380
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-7		
4040 Offsets against gross budget authority and outlays (total) ...	-7		

Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	5	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	2	.....	.....
4060	Additional offsets against budget authority only (total) .....	7	.....	.....
4070	Budget authority, net (discretionary) .....	10,032	10,030	3,797
4080	Outlays, net (discretionary) .....	10,849	8,206	8,380
4180	Budget authority, net (total) .....	10,032	10,030	3,797
4190	Outlays, net (total) .....	10,849	8,206	8,380

Global Health Programs (GHP) account prioritizes support for life-saving assistance programs that keep Americans safe, such as improving global health security efforts to prevent infectious diseases from reaching the United States. Life-saving assistance for those suffering from tuberculosis, malaria, and polio is preserved, as well as addressing the HIV/AIDS epidemic through the President's Emergency Plan for AIDS Relief (PEPFAR), with a focus on maintaining treatment, testing, prevention of mother-to-child transmission, and critical oversight for those already on assistance.

#### Object Classification (in millions of dollars)

Identification code 019–1031–0–1–151	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	11	11	11
11.9 Total personnel compensation .....	11	11	11
12.1 Civilian personnel benefits .....	4	4	2
21.0 Travel and transportation of persons .....	13	12	6
23.1 Rental payments to GSA .....	2	2	2
23.2 Rental payments to others .....	4	4	4
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	393	375	225
25.2 Other services from non-Federal sources .....	39	35	35
25.3 Other goods and services from Federal sources .....	60	55	45
25.7 Operation and maintenance of equipment .....	2	2	2
31.0 Equipment .....	2	2	2
41.0 Grants, subsidies, and contributions .....	10,137	10,911	6,929
99.0 Direct obligations .....	10,669	11,415	7,265
99.0 Reimbursable obligations .....	807	326	100
99.9 Total new obligations, unexpired accounts .....	11,476	11,741	7,365

#### Employment Summary

Identification code 019–1031–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	103	103	103

### MIGRATION AND REFUGEE ASSISTANCE

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 019–1143–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Overseas assistance .....	5,682	3,015	920
0002 U.S. refugee admissions program .....	.....	885	200
0003 Refugees to Israel .....	.....	5	.....
0005 Administrative expenses .....	.....	103	10
0799 Total direct obligations .....	5,682	4,008	1,130
0801 Migration and Refugee Assistance (Reimbursable) .....	.....	1	1
0900 Total new obligations, unexpired accounts .....	5,682	4,009	1,131
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	268	1,900	1,100
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	268	.....	.....
1021 Recoveries of prior year unpaid obligations .....	41	30	30
1070 Unobligated balance (total) .....	309	1,930	1,130
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7,423	3,178	.....

1120	Appropriations transferred to other acct [072–1035] .....	-150	.....	.....
1160	Appropriation, discretionary (total) .....	7,273	3,178	.....
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	.....	1	1
1900	Budget authority (total) .....	7,273	3,179	1
1930	Total budgetary resources available .....	7,582	5,109	1,131
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1,900	1,100	.....

#### Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,516	2,541	2,093
3010	New obligations, unexpired accounts .....	5,682	4,009	1,131
3020	Outlays (gross) .....	-4,615	-4,427	-1,353
3040	Recoveries of prior year unpaid obligations, unexpired .....	-41	-30	-30
3041	Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050	Unpaid obligations, end of year .....	2,541	2,093	1,841
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,516	2,541	2,093
3200	Obligated balance, end of year .....	2,541	2,093	1,841

#### Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	7,273	3,179	1
Outlays, gross:				
4010	Outlays from new discretionary authority .....	3,271	2,385	1
4011	Outlays from discretionary balances .....	1,344	2,042	1,352
4020	Outlays, gross (total) .....	4,615	4,427	1,353
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	.....	-1	-1
4180	Budget authority, net (total) .....	7,273	3,178	.....
4190	Outlays, net (total) .....	4,615	4,426	1,352

There is no funding requested in FY 2026 for the Migration and Refugee Assistance (MRA) account.

#### Object Classification (in millions of dollars)

Identification code 019–1143–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	44	44	7
12.1 Civilian personnel benefits .....	16	16	3
21.0 Travel and transportation of persons .....	5	4	.....
23.3 Communications, utilities, and miscellaneous charges .....	2	2	.....
25.2 Other services from non-Federal sources .....	36	37	.....
41.0 Grants, subsidies, and contributions .....	5,579	3,905	1,120
99.0 Direct obligations .....	5,682	4,008	1,130
99.0 Reimbursable obligations .....	.....	1	1
99.9 Total new obligations, unexpired accounts .....	5,682	4,009	1,131

#### Employment Summary

Identification code 019–1143–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	280	280	55

### UNITED STATES EMERGENCY REFUGEE AND MIGRATION ASSISTANCE FUND

*For necessary expenses to carry out the provisions of section 2(c) of the Migration and Refugee Assistance Act of 1962 (22 U.S.C. 2601(c)), \$1,500,100,000, to remain available until expended, notwithstanding the exception in the second sentence in section 2(c)(2) of such Act: Provided, That funds made available by this Act under this heading may be transferred to, and merged with, funds made available by this Act under the heading "International Humanitarian Assistance".*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 011–0040–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 United States Emergency Refugee and Migration Assistance Fund (Direct) .....	1,543	76	1,500

UNITED STATES EMERGENCY REFUGEE AND MIGRATION ASSISTANCE FUND—Continued  
Program and Financing—Continued

Identification code 011–0040–0–1–151	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,731	76	.....
1010 Unobligated balance transfer to other accts [019–1160] .....	-1,200	.....	.....
1021 Recoveries of prior year unpaid obligations .....	88	.....	.....
1070 Unobligated balance (total) .....	1,619	76	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	1,500
1930 Total budgetary resources available .....	1,619	76	1,500
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	76	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	969	584	210
3010 New obligations, unexpired accounts .....	1,543	76	1,500
3020 Outlays (gross) .....	-1,840	-450	-959
3040 Recoveries of prior year unpaid obligations, unexpired .....	-88	.....	.....
3050 Unpaid obligations, end of year .....	584	210	751
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	969	584	210
3200 Obligated balance, end of year .....	584	210	751
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	.....	.....	1,500
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	825
4011 Outlays from discretionary balances .....	1,840	450	134
4020 Outlays, gross (total) .....	1,840	450	959
4180 Budget authority, net (total) .....	.....	.....	1,500
4190 Outlays, net (total) .....	1,840	450	959

The \$1.5 billion requested in the President's United States Emergency Refugee and Migration Assistance (ERMA) Fund enables the President to respond to unexpected urgent refugee and migration needs when in the national interest and to complement the new International Humanitarian Assistance account. Prior year ERMA resources reflect appropriations made in support of Operation Allies Welcome and the Enduring Welcome program.

## Object Classification (in millions of dollars)

Identification code 011–0040–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	1,198	.....	.....
41.0 Grants, subsidies, and contributions .....	345	76	1,500
99.9 Total new obligations, unexpired accounts .....	1,543	76	1,500

## COMPLEX CRISES FUND

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 072–1015–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Complex Crises Fund (Direct) .....	54	40	41
0900 Total new obligations, unexpired accounts (object class 41.0) .....	54	40	41
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	26	41
1021 Recoveries of prior year unpaid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	25	26	41

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	55	55	.....
1930 Total budgetary resources available .....	80	81	41
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	26	41	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	89	76	50
3010 New obligations, unexpired accounts .....	54	40	41
3020 Outlays (gross) .....	-64	-66	-49
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	76	50	42
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	89	76	50
3200 Obligated balance, end of year .....	76	50	42
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	55	55	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	18	14	.....
4011 Outlays from discretionary balances .....	46	52	49
4020 Outlays, gross (total) .....	64	66	49
4180 Budget authority, net (total) .....	55	55	.....
4190 Outlays, net (total) .....	64	66	49

There is no funding requested in FY 2026 for the Complex Crises Fund (CCF) account.

## ENDURING WELCOME ADMINISTRATION AND SUPPORT

## Program and Financing (in millions of dollars)

Identification code 019–1160–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	378	1,286	.....
0900 Total new obligations, unexpired accounts (object class 21.0) .....	378	1,286	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	1,286	.....
1011 Unobligated balance transfer from other acct [019–0535] .....	117	.....	.....
1011 Unobligated balance transfer from other acct [011–0040] .....	1,200	.....	.....
1011 Unobligated balance transfer from other acct [019–0113] .....	327	.....	.....
1011 Unobligated balance transfer from other acct [019–0522] .....	20	.....	.....
1070 Unobligated balance (total) .....	1,664	1,286	.....
1930 Total budgetary resources available .....	1,664	1,286	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,286	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	372	958
3010 New obligations, unexpired accounts .....	378	1,286	.....
3020 Outlays (gross) .....	-6	-700	-300
3050 Unpaid obligations, end of year .....	372	958	658
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	372	958
3200 Obligated balance, end of year .....	372	958	658
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	6	700	300
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	6	700	300

Since August 2021, over 190,000 Afghans have settled in the United States through the Enduring Welcome program and its predecessor, Operation Allies Welcome. The Department will shut down the Enduring Welcome program by the end of FY 2025. Consequently, the Budget includes no funding for the Enduring Welcome Administrative Expenses account.

Any remaining prior-year balances will be used solely to finalize contractual and/or other legal obligations.

#### INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

*For necessary expenses to carry out section 481 of the Foreign Assistance Act of 1961, \$125,000,000, to remain available until September 30, 2027: Provided, That the Department of State may use the authority of section 608 of the Foreign Assistance Act of 1961, without regard to its restrictions, to receive excess property from an agency of the United States Government for the purpose of providing such property to a foreign country or international organization under chapter 8 of part I of such Act, subject to the regular notification procedures of the Committees on Appropriations: Provided further, That section 482(b) of the Foreign Assistance Act of 1961 shall not apply to funds appropriated under this heading: Provided further, That funds appropriated under this heading may be made available to support training and technical assistance for foreign law enforcement, corrections, judges, and other judicial authorities, utilizing regional partners: Provided further, That funds made available under this heading for Program Development and Support may be made available notwithstanding pre-obligation requirements contained in this Act.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 019–1022–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Counterdrug and Anti-Crime Programs .....	1,891	1,562	950
0801 International Narcotics Control and Law Enforcement (Reimbursable) .....	34	5	5
0900 Total new obligations, unexpired accounts .....	1,925	1,567	955
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,337	1,342	1,043
1010 Unobligated balance transfer to other accts [072–1037] .....	-5		
1012 Unobligated balance transfers between expired and unexpired accounts .....	175	45	45
1021 Recoveries of prior year unpaid obligations .....	3	3	3
1070 Unobligated balance (total) .....	1,510	1,390	1,091
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation (regular) .....	1,775	1,285	125
1131 Unobligated balance of appropriations permanently reduced .....	-50	-65	
1160 Appropriation, discretionary (total) .....	1,725	1,220	125
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	34		
1900 Budget authority (total) .....	1,759	1,220	125
1930 Total budgetary resources available .....	3,269	2,610	1,216
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	1,342	1,043	261
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,348	4,229	4,007
3010 New obligations, unexpired accounts .....	1,925	1,567	955
3011 Obligations ("upward adjustments"), expired accounts .....	3		
3020 Outlays (gross) .....	-1,885	-1,786	-1,487
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-3	-3
3041 Recoveries of prior year unpaid obligations, expired .....	-159		
3050 Unpaid obligations, end of year .....	4,229	4,007	3,472
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4,348	4,229	4,007
3200 Obligated balance, end of year .....	4,229	4,007	3,472
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,759	1,220	125
Outlays, gross:			
4010 Outlays from new discretionary authority .....	135	122	12
4011 Outlays from discretionary balances .....	1,750	1,664	1,475
4020 Outlays, gross (total) .....	1,885	1,786	1,487

Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:			
4030 Federal sources .....	-17		
4033 Non-Federal sources .....	-17		
4040 Offsets against gross budget authority and outlays (total) ....	-34		
4070 Budget authority, net (discretionary) .....	1,725	1,220	125
4080 Outlays, net (discretionary) .....	1,851	1,786	1,487
4180 Budget authority, net (total) .....	1,725	1,220	125
4190 Outlays, net (total) .....	1,851	1,786	1,487

The International Narcotics Control and Law Enforcement (INCLE) account advances U.S. national security interests by addressing Administration priorities to help foreign partners fight drugs and crime impacting Americans, including through programs that improve partner countries ability to cooperate effectively with U.S. law enforcement. FY 2026 funds will focus on combatting the trafficking of fentanyl and other synthetic drugs and precursor chemicals, organized crime, and border security missions while using pipeline to address other critical transnational threats during a one-year strategic pause to spend down the account's pipeline and align programs with Administration priorities.

#### Object Classification (in millions of dollars)

Identification code 019–1022–0–1–151	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	42	42	42
11.3 Other than full-time permanent .....	6	6	6
11.9 Total personnel compensation .....	48	48	48
12.1 Civilian personnel benefits .....	32	26	26
13.0 Benefits for former personnel .....	7	5	5
21.0 Travel and transportation of persons .....	84	68	68
22.0 Transportation of things .....	4	3	3
23.2 Rental payments to others .....	52	42	42
25.2 Other services from non-Federal sources .....	554	477	450
26.0 Supplies and materials .....	21	17	17
31.0 Equipment .....	83	67	67
41.0 Grants, subsidies, and contributions .....	1,006	809	224
99.0 Direct obligations .....	1,891	1,562	950
99.0 Reimbursable obligations .....	34	5	5
99.9 Total new obligations, unexpired accounts .....	1,925	1,567	955

#### Employment Summary

Identification code 019–1022–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	440	440	440

#### ANDEAN COUNTERDRUG PROGRAMS

#### Program and Financing (in millions of dollars)

Identification code 019–1154–0–1–151	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

This account funded U.S. assistance to Plan Colombia and follow-on activities from 2000 to 2010. These funds supported the Colombian Army's push into southern Colombia in support of the Colombian National Police, enhanced drug interdiction in Colombia and the Andean region, provided for economic development in Colombia and the Andean region, and boosted Colombia's local and national government capacity. Since 2010,

## ANDEAN COUNTERDRUG PROGRAMS—Continued

authorities for these programs are included in the International Narcotics Control and Law Enforcement (INCLE) account.

## DEMOCRACY FUND

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 019–1121–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Democracy Fund (Direct) .....	360	360	334
0900 Total new obligations, unexpired accounts (object class 41.0) .....	360	360	334
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	360	349	334
1012 Unobligated balance transfers between expired and unexpired accounts .....	4		
1070 Unobligated balance (total) .....	364	349	334
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	345	345	
1930 Total budgetary resources available .....	709	694	334
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	349	334	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	605	664	643
3010 New obligations, unexpired accounts .....	360	360	334
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-296	-381	-340
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	664	643	637
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	605	664	643
3200 Obligated balance, end of year .....	664	643	637
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	345	345	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		52	
4011 Outlays from discretionary balances .....	296	329	340
4020 Outlays, gross (total) .....	296	381	340
4180 Budget authority, net (total) .....	345	345	
4190 Outlays, net (total) .....	296	381	340

There is no funding requested in FY 2026 for the Democracy Fund (DF) account.

CREATING HELPFUL INCENTIVES TO PRODUCE SEMICONDUCTORS (CHIPS) FOR AMERICA  
INTERNATIONAL TECHNOLOGY SECURITY AND INNOVATION FUND

## Program and Financing (in millions of dollars)

Identification code 019–1159–0–1–152	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	100	100	100
1220 Appropriations transferred to other acct [072–1037] .....	-66	-66	-66
1220 Appropriations transferred to other acct [011–1075] .....	-17	-17	-17
1220 Appropriations transferred to other acct [019–0113] .....	-16	-16	-16
1220 Appropriations transferred to other acct [019–0529] .....	-1	-1	-1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The Creating Helpful Incentives to Produce Semiconductors for America International Technology Security and Innovation (ITSI) Fund provides for international information and communications technology security and

semiconductor supply chain activities, including to support the development and adoption of secure and trusted telecommunications technologies, secure semiconductors, secure semiconductor supply chains, and other emerging technologies, and to carry out sections 9905 and 9202(a)(2) of the William M. (Mac) Thornberry National Defense Authorization Act for FY 2021 (15 U.S.C. 4655 and 47 U.S.C.906(a)(2)), as appropriate.

## THE ASIA FOUNDATION

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 019–0525–0–1–154	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to the Asia Foundation (Direct) .....	22	22	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	22	22	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	22	22	
1930 Total budgetary resources available .....	22	22	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7	8	1
3010 New obligations, unexpired accounts .....	22	22	
3020 Outlays (gross) .....	-21	-29	-1
3050 Unpaid obligations, end of year .....	8	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	8	1
3200 Obligated balance, end of year .....	8	1	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	22	22	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	14	22	
4011 Outlays from discretionary balances .....	7	7	1
4020 Outlays, gross (total) .....	21	29	1
4180 Budget authority, net (total) .....	22	22	
4190 Outlays, net (total) .....	21	29	1

There is no funding requested in FY 2026 for The Asia Foundation.

## NATIONAL ENDOWMENT FOR DEMOCRACY

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 019–0210–0–1–154	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Endowment for Democracy (Direct) .....	315	315	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	315	315	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	315	315	
1930 Total budgetary resources available .....	315	315	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	239	232	164
3010 New obligations, unexpired accounts .....	315	315	
3020 Outlays (gross) .....	-322	-383	-164
3050 Unpaid obligations, end of year .....	232	164	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	239	232	164

3200	Obligated balance, end of year .....	232	164	.....
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	315	315	.....
Outlays, gross:				
4010	Outlays from new discretionary authority .....	136	217	.....
4011	Outlays from discretionary balances .....	186	166	164
4020	Outlays, gross (total) .....	322	383	164
4180	Budget authority, net (total) .....	315	315	.....
4190	Outlays, net (total) .....	322	383	164

For FY 2026, no appropriation is being requested for the National Endowment for Democracy (NED).

#### EAST-WEST CENTER

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 019–0202–0–1–154		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	East-West Center (Direct) .....	22	22	.....
0900	Total new obligations, unexpired accounts (object class 41.0) .....	22	22	.....
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	22	22	.....
1930	Total budgetary resources available .....	22	22	.....
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	5	4	3
3010	New obligations, unexpired accounts .....	22	22	.....
3020	Outlays (gross) .....	-23	-23	-3
3050	Unpaid obligations, end of year .....	4	3	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	5	4	3
3200	Obligated balance, end of year .....	4	3	.....
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	22	22	.....
Outlays, gross:				
4010	Outlays from new discretionary authority .....	19	19	.....
4011	Outlays from discretionary balances .....	4	4	3
4020	Outlays, gross (total) .....	23	23	3
4180	Budget authority, net (total) .....	22	22	.....
4190	Outlays, net (total) .....	23	23	.....

There is no funding requested in FY 2026 for the East West Center.

#### INTERNATIONAL LITIGATION FUND

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–5177–0–2–153		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	1	1	2
	Receipts:			
	Current law:			
1140	Proprietary Receipts, International Litigation Fund .....		1	1
1140	Federal Payments, International Litigation Fund .....	3	3	3
1199	Total current law receipts .....	3	4	4
1999	Total receipts .....	3	4	4
2000	Total: Balances and receipts .....	4	5	6
	Appropriations:			
	Current law:			
2101	International Litigation Fund .....	-3	-3	-3
5099	Balance, end of year .....	1	2	3

#### Program and Financing (in millions of dollars)

Identification code 019–5177–0–2–153		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	International Litigation Fund .....	3	3	3
0100	Direct program activities, subtotal .....	3	3	3
0900	Total new obligations, unexpired accounts (object class 25.2) .....	3	3	3
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	14	15	15
1021	Recoveries of prior year unpaid obligations .....	1		
1070	Unobligated balance (total) .....	15	15	15
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	3	3	3
1900	Budget authority (total) .....	3	3	3
1930	Total budgetary resources available .....	18	18	18
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	15	15	15
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	7	5	2
3010	New obligations, unexpired accounts .....	3	3	3
3020	Outlays (gross) .....	-4	-6	-5
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050	Unpaid obligations, end of year .....	5	2	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	7	5	2
3200	Obligated balance, end of year .....	5	2	
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	3	3	3
Outlays, gross:				
4100	Outlays from new mandatory authority .....		3	3
4101	Outlays from mandatory balances .....	4	3	2
4110	Outlays, gross (total) .....	4	6	5
4180	Budget authority, net (total) .....	3	3	3
4190	Outlays, net (total) .....	4	6	5

The International Litigation Fund (ILF) is authorized by section 38(d) of the State Department Basic Authorities Act of 1956 (22 U.S.C. 2710(d)) to pay for expenses incurred by the Department of State relative to preparing or prosecuting a proceeding before an international tribunal or a claim by or against a foreign government or other foreign entity. Monies otherwise available for such purposes are authorized to be deposited in ILF. Funds received by the Department from other U.S. Government agencies or from private parties for these purposes are also deposited in ILF.

In addition, section 38(e) authorizes the Secretary to retain 1.5 percent of any amount between \$100,000 and \$5,000,000, and one percent of any amount over \$5,000,000, received per claim under chapter 34 of the Act of February 1896 (22 U.S.C. 2668a; 29 Stat. 32).

#### INTERNATIONAL CENTER, WASHINGTON, DISTRICT OF COLUMBIA

*Not to exceed 1,917,178 shall be derived from fees collected from other executive agencies for lease or use of facilities at the International Center in accordance with section 4 of the International Center Act (Public Law 90–553), and, in addition, as authorized by section 5 of such Act, \$745,000, to be derived from the reserve authorized by such section, to be used for the purposes set out in that section.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–5151–0–2–153		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	19	20	22
	Receipts:			
	Current law:			
1130	International Center, Washington, D.C., Sale and Rent of Real Property .....	1	2	2

INTERNATIONAL CENTER, WASHINGTON, DISTRICT OF COLUMBIA—Continued  
**Special and Trust Fund Receipts—Continued**

Identification code 019–5151–0–2–153	2024 actual	2025 est.	2026 est.
1140 Earnings on Investments, International Center, Washington, D.C. ....	1	1	1
1199 Total current law receipts .....	2	3	3
1999 Total receipts .....	2	3	3
2000 Total: Balances and receipts .....	21	23	25
Appropriations:			
Current law:			
2101 International Center, Washington, D.C. ....	-1	-1	-1
5099 Balance, end of year .....	20	22	24

**Program and Financing** (in millions of dollars)

Identification code 019–5151–0–2–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 International Center, Washington, D.C. (Direct) .....	1	1	1
0801 International Center, Washington, D.C. (Reimbursable) .....	3	3	3
0900 Total new obligations, unexpired accounts .....	4	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	3	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	1	1	1
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	4	2	2
1701 Change in uncollected payments, Federal sources .....	-2		
1750 Spending auth from offsetting collections, disc (total) .....	2	2	2
1900 Budget authority (total) .....	3	3	3
1930 Total budgetary resources available .....	7	6	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	2	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			1
3010 New obligations, unexpired accounts .....	4	4	4
3020 Outlays (gross) .....	-4	-3	-3
3050 Unpaid obligations, end of year .....		1	2
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2		
3070 Change in uncollected pymts, Fed sources, unexpired .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-2		1
3200 Obligated balance, end of year .....		1	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	3	3
4011 Outlays from discretionary balances .....	2		
4020 Outlays, gross (total) .....	4	3	3
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-4	-2	-2
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	2		
4070 Budget authority, net (discretionary) .....	1	1	1
4080 Outlays, net (discretionary) .....		1	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....		1	1
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	13	20	20
5001 Total investments, EOY: Federal securities: Par value .....	20	20	20

These funds provide for the development, lease, or exchange of property owned by the United States at the International Center located in Washington, D.C. to foreign governments or international organizations. Funds also

provide for operation of the Federal facility located at the International Center, for maintenance and security of those public improvements that have not been conveyed to a government or international organization, and for surveys and plans related to development of additional areas within the Nation's Capital for chancery and diplomatic purposes.

**Object Classification** (in millions of dollars)

Identification code 019–5151–0–2–153	2024 actual	2025 est.	2026 est.
32.0 Direct obligations: Land and structures .....	1	1	1
99.0 Reimbursable obligations .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	4	4	4

## FISHERMEN'S PROTECTIVE FUND

**Program and Financing** (in millions of dollars)

Identification code 019–5116–0–2–376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The Fishermen's Protective Fund provides for reimbursement to owners of vessels for amounts of fines, fees, and other direct charges that were paid by owners to a foreign country to secure the release of their vessels and crews and for other specified charges. No new budget authority is being requested in 2026.

## FISHERMEN'S GUARANTY FUND

**Program and Financing** (in millions of dollars)

Identification code 019–5121–0–2–376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

This fund provides for payment to vessel owners to compensate for certain financial losses sustained as a result of foreign seizures of U.S. commercial fishing vessels on the basis of claims to jurisdiction not recognized by the United States. No new budget authority is being requested for 2026.

**Trust Funds**

## EISENHOWER EXCHANGE FELLOWSHIP PROGRAM

## ISRAELI ARAB SCHOLARSHIP PROGRAM

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 570–8276–0–7–154	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	12	12	12
2000 Total: Balances and receipts .....	12	12	12
5099 Balance, end of year .....	12	12	12



**Program and Financing** (in millions of dollars)

Identification code 570–8276–0–7–154	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	13	13	13
5001 Total investments, EOY: Federal securities: Par value .....	13	13	13

There is no funding requested in FY 2026 for Eisenhower Exchange Fellowships and Israeli Arab Scholarships.

**CENTER FOR MIDDLE EASTERN-WESTERN DIALOGUE TRUST FUND**

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 019–8813–0–7–153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Center for Middle Eastern-Western Dialogue Trust Fund (Direct) .....	1	1	
0900 Total new obligations, unexpired accounts (object class 25.2) .....	1	1	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	9	8
1930 Total budgetary resources available .....	10	9	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	8	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	2
3010 New obligations, unexpired accounts .....	1	1	
3020 Outlays (gross) .....	-1	-1	-1
3050 Unpaid obligations, end of year .....	2	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	2
3200 Obligated balance, end of year .....	2	2	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	1	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	1	1	1
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	9	9	9
5001 Total investments, EOY: Federal securities: Par value .....	9	9	9

There is no funding requested in FY 2026 for the International Center for Middle Eastern-Western Dialogue.

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
<b>Governmental receipts:</b>			
020–083000 Immigration, Passport, and Consular Fees .....	225	227	227
General Fund Governmental receipts .....	225	227	227
<b>Offsetting receipts from the public:</b>			
019–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....		2	2

019–277630 Repatriation Loans, Downward Reestimate of Subsidies .....	3	5	
019–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	-36	4	4
General Fund Offsetting receipts from the public .....	-33	11	6
<b>Intragovernmental payments:</b>			
019–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	14	100	100
General Fund Intragovernmental payments .....	14	100	100

**MILLENNIUM CHALLENGE CORPORATION****Federal Funds****MILLENNIUM CHALLENGE CORPORATION**

*For necessary expenses to carry out the provisions of the Millennium Challenge Act of 2003 (22 U.S.C. 7701 et seq.) (MCA), \$224,000,000, to remain available until expended: Provided, That of the funds appropriated under this heading, up to \$128,000,000 may be available for administrative expenses of the Millennium Challenge Corporation: Provided further, That section 605(e) of the MCA (22 U.S.C. 7704(e)) shall apply to funds appropriated under this heading: Provided further, That funds appropriated under this heading may be made available for a Millennium Challenge Compact entered into pursuant to section 609 of the MCA (22 U.S.C. 7708) only if such Compact obligates, or contains a commitment to obligate subject to the availability of funds and the mutual agreement of the parties to the Compact to proceed, the entire amount of the United States Government funding anticipated for the duration of the Compact: Provided further, That of the funds appropriated under this heading, not to exceed \$100,000 may be available for representation and entertainment expenses, of which not to exceed \$5,000 may be available for entertainment expenses.*

(CANCELLATION)

*Of the unobligated balances from amounts made available for the Millennium Challenge Corporation in prior Acts making appropriations for the Department of State, foreign operations, and related programs, \$1,215,000,000 is permanently cancelled.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 524–2750–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Compact Assistance .....	1,457	651	
0002 Threshold Programs .....	60	1	60
0003 Due Diligence .....	83	60	58
0004 Compact Development Funding .....	28	23	20
0005 Administrative Expenses .....	139	155	116
0006 USAID Inspector General .....	3	4	
0799 Total direct obligations .....	1,770	894	254
0801 Reimbursable program activity .....	1		
0900 Total new obligations, unexpired accounts .....	1,771	894	254
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,495	2,255	3,991
1021 Recoveries of prior year unpaid obligations .....	75	1,700	30
1070 Unobligated balance (total) .....	3,570	3,955	4,021
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	930	930	224
1131 Unobligated balance of appropriations permanently reduced .....	-475		-1,215
1160 Appropriation, discretionary (total) .....	455	930	-991
Spending authority from offsetting collections, discretionary:			
Collected .....	1		
1700 Budget authority (total) .....	456	930	-991
1930 Total budgetary resources available .....	4,026	4,885	3,030
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,255	3,991	2,776
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,272	3,235	1,811

MILLENNIUM CHALLENGE CORPORATION—Continued  
Program and Financing—Continued

Identification code 524–2750–0–1–151		2024 actual	2025 est.	2026 est.
3010	New obligations, unexpired accounts .....	1,771	894	254
3020	Outlays (gross) .....	-733	-618	381
3040	Recoveries of prior year unpaid obligations, unexpired .....	-75	-1,700	-30
3050	Unpaid obligations, end of year .....	3,235	1,811	2,416
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2,272	3,235	1,811
3200	Obligated balance, end of year .....	3,235	1,811	2,416
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	456	930	-991
Outlays, gross:				
4010	Outlays from new discretionary authority .....	111	119	-685
4011	Outlays from discretionary balances .....	622	499	304
4020	Outlays, gross (total) .....	733	618	-381
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1		
4040	Offsets against gross budget authority and outlays (total) ....	-1		
4180	Budget authority, net (total) .....	455	930	-991
4190	Outlays, net (total) .....	732	618	-381

The Millennium Challenge Corporation (MCC) partners with low and low-middle income countries to reduce poverty through economic growth. The 2026 Budget includes \$224 million for MCC to continue executing programs that make America safer, stronger, and more prosperous, in addition to related operating costs. The Budget also includes a cancellation of \$1.2 billion in prior year unobligated balances from MCC programs that are no longer aligned with Administration priorities.

## Object Classification (in millions of dollars)

Identification code 524–2750–0–1–151		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	47	54	47
11.3	Other than full-time permanent .....	11	8	1
11.5	Other personnel compensation .....	2	1	
11.9	Total personnel compensation .....	60	63	48
12.1	Civilian personnel benefits .....	22	24	15
21.0	Travel and transportation of persons .....	7	4	5
23.2	Rental payments to others .....	3	22	5
25.1	Advisory and assistance services .....	20	15	15
25.2	Other services from non-Federal sources .....	86	69	69
25.3	Other goods and services from Federal sources .....	18	17	14
25.7	Operation and maintenance of equipment .....	4	3	3
26.0	Supplies and materials .....	1		
31.0	Equipment .....	2	1	
41.0	Country Program Assistance .....	1,545	675	80
41.0	Grants, subsidies, and contributions .....	2	1	
99.0	Direct obligations .....	1,770	894	254
99.0	Reimbursable obligations .....	1		
99.9	Total new obligations, unexpired accounts .....	1,771	894	254

## Employment Summary

Identification code 524–2750–0–1–151		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	346	340	255

## INTERNATIONAL SECURITY ASSISTANCE

## Federal Funds

## AMERICA FIRST OPPORTUNITY FUND

## (INCLUDING TRANSFERS OF FUNDS)

For necessary expenses, \$2,897,160,000, to remain available until September 30, 2027, to be deposited in a fund to be known as the America First Opportunity Fund established in the Treasury of the United States for the Secretary of State to furnish assistance that makes America safer, stronger, and more prosperous pursuant to the provisions of the Foreign Assistance Act of 1961, Public Law 87–195, the Support for Eastern European Democracy (SEED) Act of 1989, Public Law 101–179, and the FREEDOM Support Act, Public Law 102–511: Provided, That amounts in such Fund may be made available notwithstanding any other provision of law for such purposes, including as contributions: Provided further, That unobligated balances under the headings in title III of this Act and in prior Acts making appropriations for the Department of State, foreign operations, and related programs may be transferred to and merged with funds made available under this heading: Provided further, That amounts in the Fund may be transferred to and merged with other accounts within the Department of State, as appropriate, notwithstanding any other provision of law, and shall remain available for one additional fiscal year beyond the latest period of availability of funds appropriated to the receiving account within the Department of State.

## Program and Financing (in millions of dollars)

Identification code 019–1164–0–1–152		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Direct program activity .....			1,500
0900	Total new obligations, unexpired accounts (object class 41.0) .....			1,500
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....			2,897
1930	Total budgetary resources available .....			2,897
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....			1,397
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....			1,500
3020	Outlays (gross) .....			-1,448
3050	Unpaid obligations, end of year .....			52
Memorandum (non-add) entries:				
3200	Obligated balance, end of year .....			52
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....			2,897
Outlays, gross:				
4010	Outlays from new discretionary authority .....			1,448
4180	Budget authority, net (total) .....			2,897
4190	Outlays, net (total) .....			1,448

The America First Opportunity Fund (A1OF) will provide targeted assistance that advances enduring and emerging Administration priorities to make America safer, stronger, and more prosperous. This Fund will provide the Administration the flexibility to provide strategic foreign assistance in ways that benefit Americans, support some of our most enduring and critical partners, and keep Americans safe.

## ECONOMIC SUPPORT FUND

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 072–1037–0–1–152		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Economic Support Fund (Direct) .....	8,351	4,000	3,500
0799	Total direct obligations .....	8,351	4,000	3,500
0801	Economic Support Fund (Reimbursable) .....	10	10	10
0900	Total new obligations, unexpired accounts .....	8,361	4,010	3,510

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	4,604	8,034 6,993
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	4,544	
1010	Unobligated balance transfer to other accts [019–0209] .....	-10	
1010	Unobligated balance transfer to other accts [077–0110] .....	-86	
1010	Unobligated balance transfer to other accts [089–0319] .....	-10	
1010	Unobligated balance transfer to other accts [009–0145] .....	-2	
1010	Unobligated balance transfer to other accts [089–0228] .....	-20	
1010	Unobligated balance transfer to other accts [083–0100] .....	-27	
1010	Unobligated balance transfer to other accts [072–1560] .....	-535	
1011	Unobligated balance transfer from other acct [011–1075] .....	14	
1011	Unobligated balance transfer from other acct [072–1032] .....	13	
1011	Unobligated balance transfer from other acct [011–1022] .....	5	
1012	Unobligated balance transfers between expired and unexpired accounts .....	26	
1021	Recoveries of prior year unpaid obligations .....	133	
1070	Unobligated balance (total) .....	4,640	7,499 6,993
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	11,789	3,590
1121	Appropriations transferred from other acct [097–0100] ....	15	
1131	Unobligated balance of appropriations permanently reduced .....	-152	-152
1160	Appropriation, discretionary (total) .....	11,652	3,438
Appropriations, mandatory:			
1221	Appropriations transferred from other acct (CHIPs Act) [019–1159] .....	66	66 66
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	39	
1701	Change in uncollected payments, Federal sources .....	1	
1750	Spending auth from offsetting collections, disc (total) .....	40	
1900	Budget authority (total) .....	11,758	3,504 66
1930	Total budgetary resources available .....	16,398	11,003 7,059
Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-3	
1941	Unexpired unobligated balance, end of year .....	8,034	6,993 3,549

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	10,788	9,452 4,607
3001	Adjustments to unpaid obligations brought forward, Oct 1 ....	3	
3010	New obligations, unexpired accounts .....	8,361	4,010 3,510
3011	Obligations ("upward adjustments"), expired accounts .....	26	
3020	Outlays (gross) .....	-9,517	-8,855 -3,534
3040	Recoveries of prior year unpaid obligations, unexpired .....	-133	
3041	Recoveries of prior year unpaid obligations, expired .....	-76	
3050	Unpaid obligations, end of year .....	9,452	4,607 4,583
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-18	-16 -16
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1	
3071	Change in uncollected pymts, Fed sources, expired .....	6	
3090	Uncollected pymts, Fed sources, end of year .....	-16	-16 -16
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	10,770	9,436 4,591
3200	Obligated balance, end of year .....	9,436	4,591 4,567

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	11,692	3,438
Outlays, gross:			
4010	Outlays from new discretionary authority .....	3,899	206
4011	Outlays from discretionary balances .....	5,354	8,613 3,488
4020	Outlays, gross (total) .....	9,253	8,819 3,488
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-45	-10
4033	Non-Federal sources .....	-10	
4040	Offsets against gross budget authority and outlays (total) ....	-55	-10
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1	
4052	Offsetting collections credited to expired accounts .....	15	10
4055	Adjustment for change in allocation (offsetting collection portion) .....	1	
4060	Additional offsets against budget authority only (total) .....	15	10
4070	Budget authority, net (discretionary) .....	11,652	3,438
4080	Outlays, net (discretionary) .....	9,198	8,809 3,488
Mandatory:			
4090	Budget authority, gross .....	66	66 66

Outlays, gross:			
4100	Outlays from new mandatory authority .....	7	4
4101	Outlays from mandatory balances .....	264	29 42
4110	Outlays, gross (total) .....	264	36 46
4180	Budget authority, net (total) .....	11,718	3,504 66
4190	Outlays, net (total) .....	9,462	8,845 3,534

There is no funding requested in FY 2026 for the Economic Support Fund (ESF) account.

#### Object Classification (in millions of dollars)

Identification code 072–1037–0–1–152	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	1	1
11.3	Other than full-time permanent .....	3	3
11.9	Total personnel compensation .....	4	4
12.1	Civilian personnel benefits .....	5	
21.0	Travel and transportation of persons .....	1	
25.1	Advisory and assistance services .....	21	
25.3	Other goods and services from Federal sources .....	7	
41.0	Grants, subsidies, and contributions .....	8,313	3,996 3,500
99.0	Direct obligations .....	8,351	4,000 3,500
99.0	Reimbursable obligations .....	10	10 10
99.9	Total new obligations, unexpired accounts .....	8,361	4,010 3,510

#### Employment Summary

Identification code 072–1037–0–1–152	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	28	25

### CENTRAL AMERICA AND CARIBBEAN EMERGENCY DISASTER RECOVERY FUND

#### Program and Financing (in millions of dollars)

Identification code 072–1096–0–1–151	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	5	5 5
1930	Total budgetary resources available .....	5	5 5
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	5	5 5
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....		

### FOREIGN MILITARY FINANCING PROGRAM

For necessary expenses for grants to enable the President to carry out the provisions of section 23 of the Arms Export Control Act (22 U.S.C. 2763), \$5,150,000,000: Provided, That to expedite the provision of assistance to foreign countries and international organizations, the Secretary of State may use the funds appropriated under this heading to procure defense articles and services to enhance the capacity of foreign security forces: Provided further, That funds appropriated or otherwise made available under this heading shall be nonrepayable notwithstanding any requirement in section 23 of the Arms Export Control Act: Provided further, That funds made available under this heading shall be obligated upon apportionment in accordance with paragraph (5)(C) of section 1501(a) of title 31, United States Code.

None of the funds made available under this heading shall be available to finance the procurement of defense articles, defense services, or design and construction services that are not sold by the United States Government under the Arms Export Control Act unless the foreign country proposing to make such procurement has first signed an agreement with the United States Government specifying the conditions under which such procurement may be financed with such funds: Provided further, That funds made available under this heading may be used, notwithstanding any other provision of law, for demining, the clearance of unexploded ordnance, and related activities, and may include activities implemented through nongovernmental and international organizations: Provided further, That a country that is a member of the North Atlantic Treaty Organization (NATO) or is a major non-NATO ally designated by section 517(b) of the Foreign Assistance Act of 1961 may utilize funds

## FOREIGN MILITARY FINANCING PROGRAM—Continued

made available under this heading for procurement of defense articles, defense services, or design and construction services that are not sold by the United States Government under the Arms Export Control Act: Provided further, That funds appropriated under this heading shall be expended at the minimum rate necessary to make timely payment for defense articles and services: Provided further, That not more than \$62,000,000 of the funds appropriated under this heading may be obligated for necessary expenses, including the purchase of passenger motor vehicles for replacement only for use outside of the United States, for the general costs of administering military assistance and sales, except that this limitation may be exceeded only through the regular notification procedures of the Committees on Appropriations: Provided further, That the Secretary of State may use funds made available under this heading pursuant to the previous proviso for the administrative and other operational costs of the Department of State related to military assistance and sales, assistance under section 551 of the Foreign Assistance Act of 1961, and Department of Defense security assistance programs, in addition to funds otherwise available for such purposes: Provided further, That up to \$2,000,000 of the funds made available pursuant to the previous proviso may be used for direct hire personnel, except that this limitation may be exceeded by the Secretary of State following consultation with the Committees on Appropriations: Provided further, That of the funds made available under this heading for general costs of administering military assistance and sales, not to exceed \$4,000 may be available for entertainment expenses and not to exceed \$130,000 may be available for representation expenses: Provided further, That not more than \$1,589,585,805 of funds realized pursuant to section 21(e)(1)(A) of the Arms Export Control Act (22 U.S.C. 2761(e)(1)(A)) may be obligated for expenses incurred by the Department of Defense during fiscal year 2026 pursuant to section 43(b) of the Arms Export Control Act (22 U.S.C. 2792(b)), except that this limitation may be exceeded only through the regular notification procedures of the Committees on Appropriations.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 011–1082–0–1–152		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Country grants .....	12,785	7,527	6,138
0009	Administrative Expenses .....	77	72	62
0192	Total Direct Obligations .....	12,862	7,599	6,200
0900	Total new obligations, unexpired accounts .....	12,862	7,599	6,200
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	2,032	3,091	1,350
1010	Unobligated balance transfer to other accts [011–1085] .....	-60		
1011	Unobligated balance transfer from other acct [011–1085] .....	9		
1012	Unobligated balance transfers between expired and unexpired accounts .....	808		
1070	Unobligated balance (total) .....	2,789	3,091	1,350
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	13,233	5,858	5,150
1120	Appropriations transferred to other acct [011–1085] .....	-60		
1120	Appropriations transferred to other acct [011–1085] .....			-200
1120	Appropriations transferred to other acct [011–1085] .....			-100
1160	Appropriation, discretionary (total) .....	13,173	5,858	4,850
1930	Total budgetary resources available .....	15,962	8,949	6,200
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-9		
1941	Unexpired unobligated balance, end of year .....	3,091	1,350	
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	8,823	9,290	5,701
3010	New obligations, unexpired accounts .....	12,862	7,599	6,200
3011	Obligations ("upward adjustments"), expired accounts .....	153		
3020	Outlays (gross) .....	-11,590	-11,188	-9,210
3041	Recoveries of prior year unpaid obligations, expired .....	-958		
3050	Unpaid obligations, end of year .....	9,290	5,701	2,691
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	8,823	9,290	5,701
3200	Obligated balance, end of year .....	9,290	5,701	2,691

## Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	13,173	5,858	4,850
Outlays, gross:				
4010	Outlays from new discretionary authority .....	6,849	3,470	4,680
4011	Outlays from discretionary balances .....	4,741	7,718	4,530
4020	Outlays, gross (total) .....	11,590	11,188	9,210
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-9		
4040	Offsets against gross budget authority and outlays (total) ....	-9		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	9		
4060	Additional offsets against budget authority only (total) .....	9		
4070	Budget authority, net (discretionary) .....	13,173	5,858	4,850
4080	Outlays, net (discretionary) .....	11,581	11,188	9,210
4180	Budget authority, net (total) .....	13,173	5,858	4,850
4190	Outlays, net (total) .....	11,581	11,188	9,210

Funding from the Foreign Military Financing (FMF) account procures, via grant, or through subsidies for loans or guarantees, U.S. defense equipment, services, and training to help ensure U.S. partners and allied countries are equipped and trained to defend themselves, contribute to regional and global stability, and contain transnational threats. As is shown in the Budgetary Resources schedule, this Budget proposes that \$200 million in budget authority may be transferred to the Foreign Military Financing Loan Program Account and may be made available as subsidy budget authority for direct loans or loan guarantees to Jordan. Similarly, \$100 million may be made available as subsidy for Taiwan direct loans or loan guarantees. Other partners are also eligible for loans and guarantees up to the limits requested in the associated general provisions, and if subsidy is warranted for such lending, it may be drawn from authority reserved for emerging priorities by the Department of State.

## Object Classification (in millions of dollars)

Identification code 011–1082–0–1–152		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.1	Advisory and assistance services .....		72	62
41.0	Grants .....	12,862	7,527	6,138
99.9	Total new obligations, unexpired accounts .....	12,862	7,599	6,200

## FUNDS APPROPRIATED TO THE PRESIDENT

## INTERNATIONAL MILITARY EDUCATION AND TRAINING

For necessary expenses to carry out the provisions of section 541 of the Foreign Assistance Act of 1961, \$95,000,000, to remain available until September 30, 2027: Provided, That the civilian personnel for whom military education and training may be provided under this heading may include civilians who are not members of a government whose participation would contribute to improved civil-military relations, civilian control of the military, or respect for human rights: Provided further, That of the funds appropriated under this heading, not to exceed \$50,000 may be available for entertainment expenses.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 011–1081–0–1–152		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	International Military Education and Training (Direct) .....	152	126	95
0900	Total new obligations, unexpired accounts (object class 41.0) .....	152	126	95
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	37	7	
1012	Unobligated balance transfers between expired and unexpired accounts .....	14		
1021	Recoveries of prior year unpaid obligations .....	2		

1070	Unobligated balance (total) .....	53	7	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation .....	119	119	95
1900	Budget authority (total) .....	119	119	95
1930	Total budgetary resources available .....	172	126	95
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-13	.....	.....
1941	Unexpired unobligated balance, end of year .....	7	.....	.....
<b>Change in obligated balance:</b>				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	132	175	189
3010	New obligations, unexpired accounts .....	152	126	95
3011	Obligations ("upward adjustments"), expired accounts .....	4	.....	.....
3020	Outlays (gross) .....	-103	-112	-133
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-8	.....	.....
3050	Unpaid obligations, end of year .....	175	189	151
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	132	175	189
3200	Obligated balance, end of year .....	175	189	151
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	119	119	95
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	30	42	33
4011	Outlays from discretionary balances .....	73	70	100
4020	Outlays, gross (total) .....	103	112	133
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources .....	-3	.....	.....
4040	Offsets against gross budget authority and outlays (total) ....	-3	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts .....	3	.....	.....
4060	Additional offsets against budget authority only (total) .....	3	.....	.....
4070	Budget authority, net (discretionary) .....	119	119	95
4080	Outlays, net (discretionary) .....	100	112	133
4180	Budget authority, net (total) .....	119	119	95
4190	Outlays, net (total) .....	100	112	133

The International Military Education and Training (IMET) account provides assistance for foreign military and civilian personnel to attend military education and training provided by the United States Government either at United States military schools or by trainers in country. In addition to helping these countries professionalize their militaries, IMET funding also exposes foreign students to American democratic values, particularly respect for civilian control of the military.

#### NATIONAL SECURITY ENGAGEMENT ACCOUNT

For necessary expenses to carry out the provisions of section 551 of the Foreign Assistance Act of 1961, \$30,000,000 shall be made available for a United States contribution to the Multinational Force and Observers mission in the Sinai and shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 072-1032-0-1-152	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Peacekeeping Operations (Direct) .....	554	400	200
0900 Total new obligations, unexpired accounts (object class 41.0) .....	554	400	200
<b>Budgetary resources:</b>			
	Unobligated balance:		
1000 Unobligated balance brought forward, Oct 1 .....	298	237	247
1010 Unobligated balance transfer to other accts [072-1037] .....	-13	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	85	.....	.....
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	371	237	247

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	420	410	30
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	.....	.....
1900 Budget authority (total) .....	423	410	30
1930 Total budgetary resources available .....	794	647	277
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3	.....	.....
1941 Unexpired unobligated balance, end of year .....	237	247	77

<b>Change in obligated balance:</b>			
	Unpaid obligations:		
3000 Unpaid obligations, brought forward, Oct 1 .....	391	452	425
3010 New obligations, unexpired accounts .....	554	400	200
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-453	-427	-310
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-40	.....	.....
3050 Unpaid obligations, end of year .....	452	425	315
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	391	452	425
3200 Obligated balance, end of year .....	452	425	315

<b>Budget authority and outlays, net:</b>			
	Discretionary:		
4000 Budget authority, gross .....	423	410	30
	Outlays, gross:		
4010 Outlays from new discretionary authority .....	118	144	10
4011 Outlays from discretionary balances .....	335	283	300
4020 Outlays, gross (total) .....	453	427	310
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4030 Federal sources .....	-31	.....	.....
4033 Non-Federal sources .....	-3	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-34	.....	.....
	Additional offsets against gross budget authority only:		
4052 Offsetting collections credited to expired accounts .....	31	.....	.....
4070 Budget authority, net (discretionary) .....	420	410	30
4080 Outlays, net (discretionary) .....	419	427	310
4180 Budget authority, net (total) .....	420	410	30
4190 Outlays, net (total) .....	419	427	310

The National Security Engagement Account (NSEA), formerly titled Peacekeeping Operations, funds U.S. assistance to international efforts to monitor and maintain peace around the world and provides funds to other programs carried out in furtherance of the national security interests of the United States. In FY 2026, support is planned to promote U.S. national security interests by advancing comprehensive and lasting peace between Israel and its neighbors through support of the Multinational Force and Observers Mission in the Sinai.

#### NONPROLIFERATION, ANTI-TERRORISM, DEMINING AND RELATED PROGRAMS

For necessary expenses for nonproliferation, anti-terrorism, demining and related programs and activities, \$745,000,000, to remain available until September 30, 2027, to carry out the provisions of chapter 8 of part II of the Foreign Assistance Act of 1961 for anti-terrorism assistance, chapter 9 of part II of the Foreign Assistance Act of 1961, section 504 of the FREEDOM Support Act (22 U.S.C. 5854), section 23 of the Arms Export Control Act (22 U.S.C. 2763), or the Foreign Assistance Act of 1961 for demining activities, the clearance of unexploded ordnance, the destruction of small arms, and related activities, notwithstanding any other provision of law, including activities implemented through nongovernmental and international organizations, and section 301 of the Foreign Assistance Act of 1961 for a United States contribution to the Comprehensive Nuclear Test Ban Treaty Preparatory Commission, and for a voluntary contribution to the International Atomic Energy Agency (IAEA): Provided, That funds made available under this heading for the Nonproliferation and Disarmament Fund shall be made available, notwithstanding any other provision of law and subject to prior consultation with, and the regular notification procedures of, the Committees on Appropriations, to promote bilateral and multilateral activities relating to nonproliferation, disarmament, and weapons destruction, and shall remain available until expended: Provided further, That such funds may also be used for such countries other than the Independent States of the former Soviet Union and international organizations when it is in the national security interest of the United States to do so: Provided further, That funds appropri-

NONPROLIFERATION, ANTI-TERRORISM, DEMINING AND RELATED  
PROGRAMS—Continued

ated under this heading may be made available for the IAEA unless the Secretary of State determines that Israel is being denied its right to participate in the activities of that Agency: Provided further, That funds made available for conventional weapons destruction programs, including demining and related activities, in addition to funds otherwise available for such purposes, may be used for administrative expenses related to the operation and management of such programs and activities, subject to the regular notification procedures of the Committees on Appropriations.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 011-1075-0-1-152	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Nonproliferation, Antiterrorism, Demining, and Related Programs (Direct) .....	1,075	950	900
0801 Reimbursable program activity .....	41	41	35
0900 Total new obligations, unexpired accounts .....	1,116	991	935
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	985	962	888
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	976	.....	.....
1010 Unobligated balance transfer to other accts [072-1037] .....	-14	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	68	.....	.....
1021 Recoveries of prior year unpaid obligations .....	17	.....	.....
1070 Unobligated balance (total) .....	1,056	962	888
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	970	870	745
Appropriations, mandatory:			
1221 Appropriations transferred from other acct (CHIPs Act) [019-1159] .....	17	17	17
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	41	30	30
1900 Budget authority (total) .....	1,028	917	792
1930 Total budgetary resources available .....	2,084	1,879	1,680
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-6	.....	.....
1941 Unexpired unobligated balance, end of year .....	962	888	745
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,417	1,333	1,085
3010 New obligations, unexpired accounts .....	1,116	991	935
3011 Obligations ("upward adjustments"), expired accounts .....	4	.....	.....
3020 Outlays (gross) .....	-1,104	-1,239	-1,153
3040 Recoveries of prior year unpaid obligations, unexpired .....	-17	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-83	.....	.....
3050 Unpaid obligations, end of year .....	1,333	1,085	867
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,417	1,333	1,085
3200 Obligated balance, end of year .....	1,333	1,085	867
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,011	900	775
Outlays, gross:			
4010 Outlays from new discretionary authority .....	108	248	216
4011 Outlays from discretionary balances .....	992	982	925
4020 Outlays, gross (total) .....	1,100	1,230	1,141
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-31	-30	-30
4033 Non-Federal sources .....	-12	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-43	-30	-30
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	2	.....	.....
4060 Additional offsets against budget authority only (total) .....	2	.....	.....
4070 Budget authority, net (discretionary) .....	970	870	745
4080 Outlays, net (discretionary) .....	1,057	1,200	1,111
Mandatory:			
4090 Budget authority, gross .....	17	17	17
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	2	2

4101 Outlays from mandatory balances .....	4	7	10
4110 Outlays, gross (total) .....	4	9	12
4180 Budget authority, net (total) .....	987	887	762
4190 Outlays, net (total) .....	1,061	1,209	1,123

The Nonproliferation, Anti-Terrorism, Demining and Related (NADR) programs account provides assistance for critical security-related programs that reduce threats posed by international terrorist activities; landmines, explosive remnants of war, and stockpiles of excess conventional weapons and munitions; nuclear, radiological, chemical, and biological weapons of mass destruction; and other destabilizing weapons.

## Object Classification (in millions of dollars)

Identification code 011-1075-0-1-152	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
21.0 Travel and transportation of persons .....	15	10	8
25.2 Other services from non-Federal sources .....	365	350	325
31.0 Equipment .....	140	125	125
41.0 Grants, subsidies, and contributions .....	555	465	442
99.0 Direct obligations .....	1,075	950	900
99.0 Reimbursable obligations .....	41	41	35
99.9 Total new obligations, unexpired accounts .....	1,116	991	935

## GLOBAL SECURITY CONTINGENCY FUND

## Program and Financing (in millions of dollars)

Identification code 011-1041-0-1-152	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Global Security Contingency Fund (Direct) .....	1	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	.....	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	.....	.....
1930 Total budgetary resources available .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	4	.....
3010 New obligations, unexpired accounts .....	1	.....	.....
3020 Outlays (gross) .....	.....	-4	.....
3050 Unpaid obligations, end of year .....	4	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	4	.....
3200 Obligated balance, end of year .....	4	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	.....	4	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	4	.....

The Global Security Contingency Fund (GSCF) permits the Department of State and the Department of Defense to combine resources and expertise to address emergent challenges and opportunities. The GSCF can be used to provide military and other security sector assistance to enhance a country's national-level military or other security forces' capabilities to conduct border and maritime security, internal defense, and counterterrorism operations, or to participate in or support military, stability, or peace support operations, consistent with U.S. foreign policy and national security interests. The GSCF can also be used to provide assistance to the justice sector (including law enforcement and prisons), rule of law programs, and stabilization efforts in cases where civilian providers are challenged in their ability to operate. Assistance programs under this account are collaboratively developed by the Department of State and the Department of Defense. The fund allows direct contributions from each Department to be transferred into the fund for implementation by the most appropriate agency

in a given situation, be it State, Defense, or others. No direct funding is requested.

## FOREIGN MILITARY FINANCING LOAN PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 011–1085–0–1–152	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	111		
Credit program obligations:			
0701 Direct loan subsidy .....			150
0702 Loan guarantee subsidy .....			150
0791 Direct program activities, subtotal .....			300
0900 Total new obligations, unexpired accounts (object class 41.0) .....	111		300
<b>Budgetary resources:</b>			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [011–1082] .....	-9		
1011 Unobligated balance transfer from other acct [011–1082] .....	60		
1070 Unobligated balance (total) .....	51		
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [011–1082] .....	60		300
1900 Budget authority (total) .....	60		300
1930 Total budgetary resources available .....	111		300
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	60	170	68
3010 New obligations, unexpired accounts .....	111		300
3020 Outlays (gross) .....	-1	-102	-29
3050 Unpaid obligations, end of year .....	170	68	339
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	60	170	68
3200 Obligated balance, end of year .....	170	68	339
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	60		300
Outlays, gross:			
4011 Outlays from discretionary balances .....	1	102	29
4180 Budget authority, net (total) .....	60		300
4190 Outlays, net (total) .....	1	102	29

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 011–1085–0–1–152	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 FMF Direct Loan Program .....	8,000	8,000	4,000
Direct loan subsidy (in percent):			
132001 FMF Direct Loan Program .....	1.93	0.00	3.75
132999 Weighted average subsidy rate .....	1.93	0.00	3.75
Direct loan subsidy budget authority:			
133001 FMF Direct Loan Program .....	1		150
Direct loan subsidy outlays:			
134001 FMF Direct Loan Program .....	1	102	29
Direct loan reestimates:			
135001 FMF Direct Loan Program .....	-85	-39	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 FMF Guaranteed Loan Program .....			4,000
Guaranteed loan subsidy (in percent):			
232001 FMF Guaranteed Loan Program .....			3.75
232999 Weighted average subsidy rate .....	0.00	0.00	3.75
Guaranteed loan subsidy budget authority:			
233001 FMF Guaranteed Loan Program .....			150

Foreign Military Financing (FMF) direct and guaranteed loans finance sales of defense articles, defense services, and design and construction services to foreign countries and international organizations. The FMF Loan Program Account was established pursuant to the Federal Credit Reform Act (FCRA) of 1990, as amended, to provide the funds necessary to support the cost of FMF direct loans and guarantees. Expenditures from

this account finance the subsidy cost of direct loan disbursements and loan guarantees committed, and are transferred to the respective FMF Financing Accounts.

## FOREIGN MILITARY FINANCING DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 011–4122–0–3–152	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	8,000	8,000	4,000
0713 Payment of interest to Treasury .....	45	50	50
0742 Downward reestimates paid to receipt accounts .....	74	34	
0743 Interest on downward reestimates .....	11	5	
0900 Total new obligations, unexpired accounts .....	8,130	8,089	4,050
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	26	50	806
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	7,911	8,100	4,039
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	658	1,802	1,901
1801 Change in uncollected payments, Federal sources .....	170		
1825 Spending authority from offsetting collections applied to repay debt .....	-585	-1,057	-1,298
1850 Spending auth from offsetting collections, mand (total) .....	243	745	603
1900 Budget authority (total) .....	8,154	8,845	4,642
1930 Total budgetary resources available .....	8,180	8,895	5,448
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	50	806	1,398
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		7,976	9,044
3010 New obligations, unexpired accounts .....	8,130	8,089	4,050
3020 Outlays (gross) .....	-154	-7,021	-7,021
3050 Unpaid obligations, end of year .....	7,976	9,044	6,073
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-170	-170
3070 Change in uncollected pymts, Fed sources, unexpired .....	-170		
3090 Uncollected pymts, Fed sources, end of year .....	-170	-170	-170
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		7,806	8,874
3200 Obligated balance, end of year .....	7,806	8,874	5,903

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	8,154	8,845	4,642
Financing disbursements:			
4110 Outlays, gross (total) .....	154	7,021	7,021
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1	-102	-29
4122 Interest on uninvested funds .....	-40	-68	-70
4123 Non-Federal sources .....	-617	-1,632	-1,802
4130 Offsets against gross budget authority and outlays (total) .....	-658	-1,802	-1,901
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-170		
4160 Budget authority, net (mandatory) .....	7,326	7,043	2,741
4170 Outlays, net (mandatory) .....	-504	5,219	5,120
4180 Budget authority, net (total) .....	7,326	7,043	2,741
4190 Outlays, net (total) .....	-504	5,219	5,120

## Status of Direct Loans (in millions of dollars)

Identification code 011–4122–0–3–152	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	8,000	8,000	4,000
1150 Total direct loan obligations .....	8,000	8,000	4,000
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	589	24	2,719
1231 Disbursements: Direct loan disbursements .....	24	3,600	3,588

## FOREIGN MILITARY FINANCING DIRECT LOAN FINANCING ACCOUNT—Continued

## Status of Direct Loans—Continued

Identification code 011-4122-0-3-152	2024 actual	2025 est.	2026 est.
1251 Repayments: Repayments and prepayments .....	-589	-901	-840
1263 Write-offs for default: Direct loans .....		-4	-4
1290 Outstanding, end of year .....	24	2,719	5,463

As required by the Federal Credit Reform Act (FCRA) of 1990, the Foreign Military Financing (FMF) Direct Loan Financing Account is a non-budgetary account that records all cash flows to and from the Government resulting from FMF direct loans obligated in 1992 and beyond. Amounts in this account are a means of financing and are not included in budget totals.

## Balance Sheet (in millions of dollars)

Identification code 011-4122-0-3-152	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	26	1,972
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	589	24
1402 Interest receivable .....	8	
1405 Allowance for subsidy cost (-) .....	-119	-24
1499 Net present value of assets related to direct loans .....	478	
1999 Total assets .....	504	1,972
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	504	1,972
2104 Resources payable to Treasury .....		
2999 Total liabilities .....	504	1,972
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	504	1,972

## FOREIGN MILITARY FINANCING GUARANTEED LOAN FINANCING ACCOUNT

## Status of Guaranteed Loans (in millions of dollars)

Identification code 011-4386-0-3-152	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....			4,000
2150 Total guaranteed loan commitments .....			4,000
2199 Guaranteed amount of guaranteed loan commitments .....			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....			
2231 Disbursements of new guaranteed loans .....			
2251 Repayments and prepayments .....			
2263 Adjustments: Terminations for default that result in claim payments .....			
2290 Outstanding, end of year .....			
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....			

As required by the Federal Credit Reform Act (FCRA) of 1990, the Foreign Military Financing (FMF) Guaranteed Loan Financing Account is a non-budgetary account that will record all cash flows to and from the Government resulting from FMF loan guarantees committed. Amounts in this account are a means of financing and are not included in the budget totals.

## FOREIGN MILITARY LOAN LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 011-4121-0-3-152	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	2		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	2		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2		
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (cash) from country loans .....	24	18	18
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-24	-18	-18
1930 Total budgetary resources available .....	2		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2		
3020 Outlays (gross) .....	-2		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	2		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-24	-18	-18
4180 Budget authority, net (total) .....	-24	-18	-18
4190 Outlays, net (total) .....	-22	-18	-18

## Status of Direct Loans (in millions of dollars)

Identification code 011-4121-0-3-152	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	191	168	151
1251 Repayments: Repayments and prepayments from country .....	-23	-17	-17
1290 Outstanding, end of year .....	168	151	134

The Foreign Military Loan Liquidating Account records all cash flows to and from the Government resulting from direct loans obligated and loan guarantees for foreign military financing committed prior to 1992. This account is shown on a cash basis and reflects the transactions resulting from loans provided to finance sales of defense articles, defense services, and design and construction services to foreign countries and international organizations. No new loan disbursements are made from this account. Certain collections made into this account are made available for default claim payments. The Federal Credit Reform Act (FCRA) provides permanent indefinite authority to cover obligations for default payments if the liquidating account funds are otherwise insufficient. All new foreign military financing credit activity in 1992 and after (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year) is recorded in corresponding program and financing accounts.

## Balance Sheet (in millions of dollars)

Identification code 011-4121-0-3-152	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	2	2
1601 Direct loans, gross .....	191	168
1602 Interest receivable .....	1,857	1,918
1603 Allowance for estimated uncollectible loans and interest (-) .....	-1,607	-2,069
1699 Value of assets related to direct loans .....	441	17
1999 Total assets .....	443	19
<b>LIABILITIES:</b>		
Federal liabilities:		
2102 Accrued Interest Payable to FFB .....		
2103 Debt - Principal owed to FFB .....		
2104 Resources payable to Treasury .....	2	2
2207 Non-Federal liabilities: Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity .....	441	17
2999 Total liabilities .....	443	19



NET POSITION:			
3300	Cumulative results of operations .....		
4999	Total liabilities and net position .....	443	19

LIABILITIES:			
2103	Federal liabilities: Debt .....	39	39
NET POSITION:			
3300	Cumulative results of operations .....		
4999	Total liabilities and net position .....	39	39

## MILITARY DEBT REDUCTION FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 011-4174-0-3-152	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713	Payment of interest to Treasury .....	1	
0900	Total new obligations, unexpired accounts .....	1	
<b>Budgetary resources:</b>			
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	1	
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	43	
1820	Capital transfer of spending authority from offsetting collections to general fund .....	-43	
1900	Budget authority (total) .....	1	
1930	Total budgetary resources available .....	1	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	1	
3020	Outlays (gross) .....	-1	
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	1	
Financing disbursements:			
4110	Outlays, gross (total) .....	1	
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-43	
4180	Budget authority, net (total) .....	1	-43
4190	Outlays, net (total) .....	1	-43

## Status of Direct Loans (in millions of dollars)

Identification code 011-4174-0-3-152	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year .....	259	259
1290	Outstanding, end of year .....	259	259

As required by the Federal Credit Reform Act of 1990, the Military Debt Reduction Financing (MDRF) Account is a non-budgetary financing account that records all cash flows to and from the Government resulting from restructuring foreign military loans. The amounts in this account are a means of financing and are not included in budget totals. It is an account established for the debt relief of certain countries as established by Public Law 103-87, Foreign Operations, Export Financing, and Related Programs Appropriations Act, 1994, Section 11, Special Debt Relief for the Poorest, Most Heavily Indebted Countries. The MDRF buys a portfolio of loans from the Foreign Military Loan Liquidating Account, thus transferring the loans from the Liquidating Account to the MDRF Account.

## Balance Sheet (in millions of dollars)

Identification code 011-4174-0-3-152	2023 actual	2024 actual
<b>ASSETS:</b>		
1101	Federal assets: Fund balances with Treasury .....	
Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross .....	259
1402	Interest receivable .....	
1405	Allowance for subsidy cost (-) .....	-220
1499	Net present value of assets related to direct loans .....	39
1999	Total assets .....	39

## MULTILATERAL ASSISTANCE

## Federal Funds

## CONTRIBUTION TO THE CLEAN TECHNOLOGY FUND

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 020-0080-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Grants .....			
0001	Grants .....	125	
Credit program obligations:			
0701	Direct loan subsidy .....	105	
0791	Direct program activities, subtotal .....	105	
0900	Total new obligations, unexpired accounts (object class 41.0) .....	105	125
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	20	20
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	125	125
1930	Total budgetary resources available .....	125	145
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	20	20
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	238	314
3010	New obligations, unexpired accounts .....	105	125
3020	Outlays (gross) .....	-29	-170
3050	Unpaid obligations, end of year .....	314	269
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	238	314
3200	Obligated balance, end of year .....	314	269
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	125	125
Outlays, gross:			
4011	Outlays from discretionary balances .....	29	170
4180	Budget authority, net (total) .....	125	125
4190	Outlays, net (total) .....	29	170

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020-0080-0-1-151	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001	Clean Technology Fund Direct Loans .....	305	
Direct loan subsidy (in percent):			
132001	Clean Technology Fund Direct Loans .....	34.45	
132999	Weighted average subsidy rate .....	34.45	0.00
Direct loan subsidy budget authority:			
133001	Clean Technology Fund Direct Loans .....	105	
Direct loan subsidy outlays:			
134001	Clean Technology Fund Direct Loans .....	29	75
Direct loan reestimates:			
135001	Clean Technology Fund Direct Loans .....	-1	-7

## Clean Technology Fund

There is no funding requested for the Clean Technology Fund (CTF) in FY 2026.

## GLOBAL AGRICULTURE AND FOOD SECURITY PROGRAM

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 020–1475–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Global Agriculture and Food Security Program (Direct) .....	10	10	.....
0900 Total new obligations, unexpired accounts (object class 33.0) .....	10	10	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10	10	.....
1930 Total budgetary resources available .....	10	10	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	10	10	.....
3020 Outlays (gross) .....	-10	-10	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	10	10	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	10	.....
4180 Budget authority, net (total) .....	10	10	.....
4190 Outlays, net (total) .....	10	10	.....

There is no funding requested for the Global Agriculture and Food Security Program (GAFSP) in FY 2026.

## TREASURY INTERNATIONAL ASSISTANCE PROGRAMS

For contributions by the Secretary of the Treasury to international financial institutions and trust funds administered by such institutions, in addition to amounts otherwise available for such purposes, \$50,000,000, to remain available until expended: Provided, That of the amount made available under this heading, up to \$50,000,000 may be available for the costs, as defined in section 502 of the Congressional Budget Act of 1974, of loan guarantees to the international financial institutions: Provided further, That funds made available under this heading may be transferred to, and merged with, funds provided under the heading "Department of the Treasury—International Affairs Technical Assistance" in title III of this Act: Provided further, That such transfer authority is in addition to any transfer authority otherwise available in this Act and under any other provision of law.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 020–1916–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Treasury International Assistance Program (Direct) .....	.....	17	15
Credit program obligations:			
0702 Loan guarantee subsidy .....	.....	31	.....
0791 Direct program activities, subtotal .....	.....	31	.....
0900 Total new obligations, unexpired accounts .....	.....	48	15
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	48	50
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	50	50	50
1120 Appropriations transferred to other acct [020–1045] .....	-2	.....	.....
1160 Appropriation, discretionary (total) .....	48	50	50
1930 Total budgetary resources available .....	48	98	100
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	48	50	85
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	12

3010	New obligations, unexpired accounts .....	48	15
3020	Outlays (gross) .....	-36	-25
3050	Unpaid obligations, end of year .....	12	2
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	.....	12
3200	Obligated balance, end of year .....	12	2

## Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross .....	48	50
Outlays, gross:			
4010	Outlays from new discretionary authority .....	5	5
4011	Outlays from discretionary balances .....	31	20
4020	Outlays, gross (total) .....	36	25
4180	Budget authority, net (total) .....	48	50
4190	Outlays, net (total) .....	36	25

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020–1916–0–1–151	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 IBRD Loan Guarantee .....	.....	2,000	.....
215002 AsDB Loan Guarantee .....	.....	1,000	.....
215999 Total loan guarantee levels .....	.....	3,000	.....
Guaranteed loan subsidy (in percent):			
232001 IBRD Loan Guarantee .....	.....	0.62	.....
232002 AsDB Loan Guarantee .....	.....	1.87	.....
232999 Weighted average subsidy rate .....	.....	1.04	.....
Guaranteed loan subsidy budget authority:			
233001 IBRD Loan Guarantee .....	.....	12	.....
233002 AsDB Loan Guarantee .....	.....	19	.....
233999 Total subsidy budget authority .....	.....	31	.....
Guaranteed loan subsidy outlays:			
234001 IBRD Loan Guarantee .....	.....	12	.....
234002 AsDB Loan Guarantee .....	.....	19	.....
234999 Total subsidy outlays .....	.....	31	.....

This account enables Treasury to meet new and emergent needs through international financial institutions (IFIs), financial intermediary funds and trust funds administered by IFIs, and other international organizations, as well as technical assistance. Requested resources will be used to advance U.S. strategic priorities and leadership, including countering the influence of malign actors, protecting national security, and supporting global macroeconomic and financial stability. Treasury will use this funding to implement innovative solutions to address those needs in a timely manner.

## Object Classification (in millions of dollars)

Identification code 020–1916–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
33.0	Investments and loans .....	17	.....
41.0	Grants, subsidies, and contributions .....	31	15
99.9	Total new obligations, unexpired accounts .....	48	15

## TREASURY INTERNATIONAL ASSISTANCE PROGRAMS GUARANTEED LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 020–4395–0–3–151	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	.....	31
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	31	.....
1930	Total budgetary resources available .....	31	31
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	31	31

Financing authority and disbursements, net:			
Mandatory:			
4090	Budget authority, gross .....	31	.....
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-31	.....
4180	Budget authority, net (total) .....		.....
4190	Outlays, net (total) .....	-31	.....

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 020-4395-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority .....	3,000	.....
2150	Total guaranteed loan commitments .....	3,000	.....
2199	Guaranteed amount of guaranteed loan commitments .....	2,000	.....
Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year .....		3,000
2231	Disbursements of new guaranteed loans .....	3,000	.....
2251	Repayments and prepayments .....		.....
2261	Adjustments: Terminations for default that result in loans receivable .....		.....
2290	Outstanding, end of year .....	3,000	3,000
Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	3,000	3,000
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year .....		.....
2331	Disbursements for guaranteed loan claims .....		.....
2390	Outstanding, end of year .....		.....

As required by the Federal Credit Reform Act of 1990, as amended, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees obligated to programs at the International Bank for Reconstruction and Development and Asian Development Bank from the Treasury International Assistance Program account. The amounts in this account are a means of financing and are not included in the budget totals.

**GLOBAL ENVIRONMENT FACILITY****CONTRIBUTION TO THE INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT****LIMITATION ON CALLABLE CAPITAL SUBSCRIPTIONS**

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 020-0077-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Global Environment Facility .....	150	150
0002	International Bank for Reconstruction and Development .....	437	207
0091	Direct program activities, subtotal .....	587	357
0900	Total new obligations, unexpired accounts (object class 33.0) .....	587	357
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	7,663	7,663
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	357	357
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	230	.....
1900	Budget authority (total) .....	587	357
1930	Total budgetary resources available .....	8,250	8,020

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	7,663	7,663
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	5	.....
3010	New obligations, unexpired accounts .....	587	357
3020	Outlays (gross) .....	-592	-357
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	5	.....

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	587	357
Outlays, gross:			
4010	Outlays from new discretionary authority .....	587	357
4011	Outlays from discretionary balances .....	5	.....
4020	Outlays, gross (total) .....	592	357
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-230	.....
4180	Budget authority, net (total) .....	357	357
4190	Outlays, net (total) .....	362	357

**International Bank for Reconstruction and Development**

There is no funding requested for the International Bank for Reconstruction and Development (IBRD) in FY 2026.

**Global Environment Facility**

There is no funding requested for the Global Environment Facility (GEF) in FY 2026.

**International Finance Corporation**

The International Finance Corporation (IFC) is the private sector arm of the World Bank Group. Established in 1956, it promotes private sector development in developing countries by making loans to and equity investments in private sector projects, mobilizing private capital alongside its own resources, and providing advisory and technical assistance services.

**CONTRIBUTION TO THE INTERNATIONAL DEVELOPMENT ASSOCIATION**

For payment to the International Development Association by the Secretary of the Treasury, \$1,066,184,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 020-0073-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	International Development Association .....	1,630	1,380
0900	Total new obligations, unexpired accounts (object class 33.0) .....	1,630	1,380
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation - IDA .....	1,630	1,380
1900	Budget authority (total) .....	1,630	1,380
1930	Total budgetary resources available .....	1,630	1,380
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	1,630	1,380
3020	Outlays (gross) .....	-1,630	-1,380
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	1,630	1,380
Outlays, gross:			
4010	Outlays from new discretionary authority .....	1,630	1,380
4180	Budget authority, net (total) .....	1,630	1,380
4190	Outlays, net (total) .....	1,630	1,380

## CONTRIBUTION TO THE INTERNATIONAL DEVELOPMENT ASSOCIATION—Continued

**International Development Association**

The International Development Association (IDA) is the arm of the World Bank Group that supports poverty reduction and economic development in the world's 75 poorest countries across a wide range of sectors. Because countries receiving IDA financing are too poor and lack creditworthiness to attract sufficient capital to support their significant development needs, they depend on concessional finance—low or no interest loans and grants. Over time, IDA's support helps countries finance their development needs through domestic revenues and borrowing at non-concessional rates, including through international markets. As of September 2024, the United States holds the largest percent of total votes in IDA at 9.7 percent.

## CONTRIBUTION TO MULTILATERAL INVESTMENT GUARANTEE AGENCY

**Program and Financing** (in millions of dollars)

Identification code 020–0084–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable program activity .....	25		
0900 Total new obligations, unexpired accounts (object class 33.0) .....	25		
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	25		
1930 Total budgetary resources available .....	25		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	22	22	22
3010 New obligations, unexpired accounts .....	25		
3020 Outlays (gross) .....	-25		
3050 Unpaid obligations, end of year .....	22	22	22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	22	22	22
3200 Obligated balance, end of year .....	22	22	22
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	25		
Outlays, gross:			
4010 Outlays from new discretionary authority .....	25		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-25		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The Multilateral Investment Guarantee Agency (MIGA) is a member of the World Bank Group designed to encourage the flow of foreign private investment to and among developing countries by issuing guarantees against non-commercial risks and carrying out investment promotion activities.

## CONTRIBUTION TO THE INTER-AMERICAN DEVELOPMENT BANK

*For payment to the Inter-American Investment Corporation by the Secretary of the Treasury, \$75,000,000, to remain available until expended: Provided, That such amounts may be made available for the United States share of an increase in the capital stock of the Inter-American Investment Corporation.*

**Program and Financing** (in millions of dollars)

Identification code 020–0072–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 International Investment Corp .....			75
0900 Total new obligations, unexpired accounts (object class 33.0) .....			75
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,798	3,798	3,798

## Budget authority:

Appropriations, discretionary:			
1100 Appropriation .....			75
1930 Total budgetary resources available .....	3,798	3,798	3,873
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3,798	3,798	3,798

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....			75
3020 Outlays (gross) .....			-75

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....			75
Outlays, gross:			
4010 Outlays from new discretionary authority .....			75
4180 Budget authority, net (total) .....			75
4190 Outlays, net (total) .....			75

**Inter-American Development Bank**

The Inter-American Development Bank (IDB) is the largest source of development financing for 26 countries in Latin America and the Caribbean. The United States is the largest shareholder in the IDB, with 30 percent of total shareholding, enabling the United States to wield significant influence over major decisions about the direction of the IDB.

**Inter-American Investment Corporation (IDB Invest)**

The Inter-American Investment Corporation, colloquially known as IDB Invest, is an arm of the Inter-American Development Bank Group established in 1984. IDB Invest promotes development of the private sector in Latin America and the Caribbean.

## CONTRIBUTION TO THE ASIAN DEVELOPMENT FUND

*For payment to the Asian Development Bank's Asian Development Fund by the Secretary of the Treasury, \$43,610,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 020–0076–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Asian Development Fund .....	87	44	44
0091 Direct program activities, subtotal .....	87	44	44
0900 Total new obligations, unexpired accounts (object class 33.0) .....	87	44	44
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	748	748	748
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Fund .....	87	44	44
1930 Total budgetary resources available .....	835	792	792
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	748	748	748
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	87	44	44
3020 Outlays (gross) .....	-87	-44	-44
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	87	44	44
Outlays, gross:			
4010 Outlays from new discretionary authority .....	87	44	44
4180 Budget authority, net (total) .....	87	44	44
4190 Outlays, net (total) .....	87	44	44

**Asian Development Bank**

The AsDB provides market-based loans, concessional rate loans, and grants through two windows: (1) ordinary capital resources (OCR), which

makes market-based loans, concessional loans, and private sector investments and (2) the Asian Development Fund (AsDF), which provides grants to the poorest and most vulnerable countries.

The AsDB provides long-term loans at market-based rates to 39 low- and middle-income countries that utilize such resources to finance their national economies, build critical infrastructure, and support economic growth. AsDB also supports private sector development with technical assistance, loans, guarantees, and direct equity investments in viable private sector projects with strong development impacts. Through its lending, equity investments, trade finance, and technical assistance, AsDB supports investments in critical infrastructure, the expansion of private enterprise, and economic growth. Typically, the majority of AsDB assistance is for investments in finance, energy, transportation, water and urban infrastructure services, agriculture and natural resources, and public sector management.

#### Asian Development Fund

AsDF currently provides grants to 13 of the poorest and most vulnerable countries in Asia and the Pacific that face moderate or high risk of debt distress. It focuses on supporting sustainable economic growth, as well as regional cooperation and integration. AsDF projects support water, energy, transportation, financial sector deepening, agriculture, and health.

#### CONTRIBUTION TO THE AFRICAN DEVELOPMENT BANK

*For payment to the African Development Bank by the Secretary of the Treasury for the United States share of the paid-in portion of the increases in capital stock, \$54,648,752, to remain available until expended.*

#### CONTRIBUTION TO THE AFRICAN DEVELOPMENT FUND

##### LIMITATION ON CALLABLE CAPITAL SUBSCRIPTIONS

*The United States Governor of the African Development Bank may subscribe without fiscal year limitation to the callable capital portion of the United States share of increases in capital stock in an amount not to exceed \$8,656,174,624.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 020-0082-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Bank .....	55	55	55
0002 Fund .....	197	197	.....
0900 Total new obligations, unexpired accounts (object class 33.0) .....	252	252	55
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Bank .....	252	55	55
1100 Appropriation - Fund .....	.....	197	.....
1160 Appropriation, discretionary (total) .....	252	252	55
1930 Total budgetary resources available .....	252	252	55
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	252	252	55
3020 Outlays (gross) .....	-252	-252	-55
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	252	252	55
Outlays, gross:			
4010 Outlays from new discretionary authority .....	252	252	55
4180 Budget authority, net (total) .....	252	252	55
4190 Outlays, net (total) .....	252	252	55

The African Development Bank Group includes: (1) the African Development Bank (AfDB) and (2) the African Development Fund (AfDF). 2024, approximately 36 percent of AfDB and 38 percent of AfDF project approvals were in the infrastructure sector, composed of investments in

transportation, power, water and sanitation, environment, and urban development.

#### African Development Bank

The AfDB provides public sector financing at market-linked rates to 23 middle-income African countries and provides loans, equity investments, lines of credit, and guarantees to support private sector investments in all 54 African member countries. The United States will remain the largest non-regional shareholder of the AfDB and the second-largest shareholder after Nigeria. The United States' shareholding is 6.35 percent.

#### African Development Fund

There is no funding requested for the African Development Fund (AfDF) in FY 2026.

#### CONTRIBUTION TO THE EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT

*For payment to the European Bank for Reconstruction and Development by the Secretary of the Treasury for the United States share of the paid-in portion of the increases in capital stock, \$87,500,000, to remain available until expended.*

#### Program and Financing (in millions of dollars)

Identification code 020-0088-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	.....	.....	88
0801 Reimbursable program activity .....	11	55	.....
0900 Total new obligations, unexpired accounts .....	11	55	88
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	88
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	11	55	.....
1900 Budget authority (total) .....	11	55	88
1930 Total budgetary resources available .....	12	56	89
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	1
3010 New obligations, unexpired accounts .....	11	55	88
3020 Outlays (gross) .....	-11	-54	-89
3050 Unpaid obligations, end of year .....	.....	1	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-1	-1	.....
3200 Obligated balance, end of year .....	-1	.....	-1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	11	55	88
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	54	88
4011 Outlays from discretionary balances .....	1	.....	1
4020 Outlays, gross (total) .....	11	54	89
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-11	-55	.....
4180 Budget authority, net (total) .....	.....	.....	88
4190 Outlays, net (total) .....	.....	-1	89

Created in 1990, the European Bank for Reconstruction and Development (EBRD) supports market-oriented economic reform and democratic pluralism, predominately through private-sector lending and investments. Its original field of operation in the countries of Central and Eastern Europe and the former Soviet Union was expanded in 2012 to aid in the transitions

CONTRIBUTION TO THE EUROPEAN BANK FOR RECONSTRUCTION AND  
DEVELOPMENT—Continued

of key countries in the Middle East and North Africa. The United States is the largest shareholder in the EBRD, with a 10 percent share of total voting power.

In December 2023, shareholders approved a 4 billion (\$4.4 billion) paid-in capital increase. As part of the capital increase, EBRD Management made several policy commitments on avoiding reliance on donor support for investments in Ukraine, procurement, private capital mobilization, and financial management.

All operations approved at the EBRD must comply with the principles of additionality, sound banking, and transition impact. The EBRD approves loans under three main sectors: financial institutions; industry, commerce, and agribusiness; and sustainable infrastructure. Approximately 75 percent of its financing is to the private sector. The EBRD has no separate concessional window and instead supports various multi-donor special funds that are used to fund technical cooperation as well as grants and concessional finance alongside EBRD financing. The EBRD invested \$17.9 billion in 2024 in 584 projects and mobilized over \$4 billion in private capital.

## Object Classification (in millions of dollars)

Identification code 020–0088–0–1–151	2024 actual	2025 est.	2026 est.
33.0 Direct obligations: Investments and loans .....			88
99.0 Reimbursable obligations .....	11	55	
99.9 Total new obligations, unexpired accounts .....	11	55	88

## CONTRIBUTION TO THE INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 020–1039–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Contributions to the International Fund for Agricultural Develop (Direct) .....	43	43	
0801 Reimbursable program activity .....	9		
0900 Total new obligations, unexpired accounts .....	52	43	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	43	43	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	9		
1701 Change in uncollected payments, Federal sources .....	-9		
1900 Budget authority (total) .....	43	43	
1930 Total budgetary resources available .....	52	43	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	52	43	
3020 Outlays (gross) .....	-52	-43	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-9		
3070 Change in uncollected pymts, Fed sources, unexpired .....	9		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-9		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	43	43	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	43	43	
4011 Outlays from discretionary balances .....	9		
4020 Outlays, gross (total) .....	52	43	

## Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-9		
4040 Offsets against gross budget authority and outlays (total) ....	-9		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	9		
4070 Budget authority, net (discretionary) .....	43	43	
4080 Outlays, net (discretionary) .....	43	43	
4180 Budget authority, net (total) .....	43	43	
4190 Outlays, net (total) .....	43	43	

There is no funding requested for the International Fund for Agricultural Development (IFAD) in FY 2026.

## Object Classification (in millions of dollars)

Identification code 020–1039–0–1–151	2024 actual	2025 est.	2026 est.
33.0 Direct obligations: Investments and loans .....	43	43	
99.0 Reimbursable obligations .....	9		
99.9 Total new obligations, unexpired accounts .....	52	43	

## INTERNATIONAL AFFAIRS TECHNICAL ASSISTANCE

*For necessary expenses to carry out the provisions of section 129 of the Foreign Assistance Act of 1961, \$30,000,000, to remain available until expended: Provided, That amounts made available under this heading may be made available to contract for services as described in section 129(d)(3)(A) of the Foreign Assistance Act of 1961, without regard to the location in which such services are performed.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 020–1045–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 International Affairs Technical Assistance Program (Direct) .....	46	39	33
0801 International Affairs Technical Assistance Program (Reimbursable) .....	5	2	2
0900 Total new obligations, unexpired accounts .....	51	41	35
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	54	52	58
1021 Recoveries of prior year unpaid obligations .....	11	9	9
1070 Unobligated balance (total) .....	65	61	67
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	38	38	30
1121 Appropriations transferred from other acct [020–1916] ....	2		
1160 Appropriation, discretionary (total) .....	40	38	30
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1900 Budget authority (total) .....	41	38	30
1930 Total budgetary resources available .....	106	99	97
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3		
1941 Unexpired unobligated balance, end of year .....	52	58	62
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	31	27	18
3010 New obligations, unexpired accounts .....	51	41	35
3020 Outlays (gross) .....	-43	-41	-35
3040 Recoveries of prior year unpaid obligations, unexpired .....	-11	-9	-9
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	27	18	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	31	27	18
3200 Obligated balance, end of year .....	27	18	9
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	41	38	30

Outlays, gross:				
4010	Outlays from new discretionary authority .....	25	18	14
4011	Outlays from discretionary balances .....	18	23	21
4020	Outlays, gross (total) .....	43	41	35
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1		
4040	Offsets against gross budget authority and outlays (total) ....	-1		
4180	Budget authority, net (total) .....	40	38	30
4190	Outlays, net (total) .....	42	41	35

### International Affairs Technical Assistance Program

Pursuant to the Office of Technical Assistance's (OTA) authorizing statute, OTA builds capacity of finance ministries and central banks to effectively manage their public finances, strengthen their financial sectors, and combat financial crime. OTA expert advisors support the implementation of policy, management, and administrative reforms in the areas of revenue, budget, government debt, banking and financial services, and countering anti-money laundering and countering terrorism financing in developing and transitional countries in strategic regions such as the Indo-Pacific. OTA project support U.S. foreign policy and national security objectives by promoting economic self-reliance, creating opportunities for U.S. businesses and investments abroad, and reducing vulnerability to malign actors. As a bilateral Treasury program, OTA maintains flexibility to stand up new projects or pivot or curtail existing projects to advance Administration and Treasury leadership priorities. Appropriations to this account fund full-time resident advisors, intermittent advisors, program-related administrative costs, and project monitoring and evaluation.

#### Object Classification (in millions of dollars)

Identification code 020–1045–0–1–151	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
21.0 Travel and transportation of persons .....	4	3	3
23.2 Rental payments to others .....	1	1	1
25.1 Advisory and assistance services .....	19	17	16
25.2 Other services from non-Federal sources .....	12	8	4
25.3 Other goods and services from Federal sources .....	7	7	6
99.0 Direct obligations .....	46	39	33
99.0 Reimbursable obligations .....	5	2	2
99.9 Total new obligations, unexpired accounts .....	51	41	35

#### Employment Summary

Identification code 020–1045–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	11	10	10

### FUNDS APPROPRIATED TO THE PRESIDENT

#### INTERNATIONAL ORGANIZATIONS AND PROGRAMS

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 019–1005–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 International Organizations and Programs (Direct) .....	435	437	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	435	437	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	437	437	
1120 Appropriations transferred to other accts [019–1031] .....	-2		

1160	Appropriation, discretionary (total) .....	435	437	
1900	Budget authority (total) .....	435	437	
1930	Total budgetary resources available .....	435	437	

#### Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	510	437	437
3010	New obligations, unexpired accounts .....	435	437	
3011	Obligations ("upward adjustments"), expired accounts .....	1		
3020	Outlays (gross) .....	-508	-437	-437
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	437	437	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	510	437	437
3200	Obligated balance, end of year .....	437	437	

#### Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	435	437	
Outlays, gross:				
4011	Outlays from discretionary balances .....	508	437	437
4180	Budget authority, net (total) .....	435	437	
4190	Outlays, net (total) .....	508	437	437

There is no funding requested in FY 2026 for the International Organizations & Programs account.

### DEBT RESTRUCTURING

#### CANCELLATION

*Of the unobligated balances from prior year appropriations available under this heading for Somalia, \$11,975,000 are hereby permanently cancelled.*

### TROPICAL FOREST AND CORAL REEF CONSERVATION

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 020–0091–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0103 Tropical Forest Conservation Initiative .....	26		11
0104 Debt Relief and Restructuring .....	66		52
0191 Direct program activities, subtotal .....	92		63
0900 Total new obligations, unexpired accounts (object class 41.0) .....	92		63

#### Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	296	245	159
Budget authority:				
Appropriations, discretionary:				
1100 Appropriation .....	41	25		
1131 Unobligated balance of appropriations permanently reduced (Sudan) .....		-111		
1131 Unobligated balance of appropriations permanently reduced (Somalia) .....				-12
1160 Appropriation, discretionary (total) .....	41	-86		-12
1930 Total budgetary resources available .....	337	159		147
Memorandum (non-add) entries:				
1941 Unexpired unobligated balance, end of year .....	245	159		84

#### Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	158	234	153
3010	New obligations, unexpired accounts .....	92		63
3020	Outlays (gross) .....	-16	-81	-67
3050	Unpaid obligations, end of year .....	234	153	149
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	158	234	153
3200	Obligated balance, end of year .....	234	153	149

#### Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	41	-86	-12
Outlays, gross:				
4011	Outlays from discretionary balances .....	16	81	67
4180	Budget authority, net (total) .....	41	-86	-12

DEBT RESTRUCTURING—Continued  
Program and Financing—Continued

Identification code 020–0091–0–1–151	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total) .....	16	81	67

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020–0091–0–1–151	2024 actual	2025 est.	2026 est.
Direct loan subsidy outlays:			
134003 Department of Agriculture .....	16	22	.....
134004 Defense Security Cooperation Agency .....	.....	43	.....
134006 U.S. Agency for Int'l Development .....	.....	1	.....
134999 Total subsidy outlays .....	16	66	.....

## Debt Relief and Debt Restructuring

There is no funding requested for the Debt Relief and Debt Restructuring account in FY 2026. FY 2026 does include a cancellation request for \$11.9 million, leftover from a previous Somalia debt restructuring exercise.

## CLEAN TECHNOLOGY FUND LOANS FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 020–4618–0–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	305	.....	.....
0713 Payment of interest to Treasury .....	4	12	19
0742 Downward reestimates paid to receipt accounts .....	1	7	.....
0900 Total new obligations, unexpired accounts .....	310	19	19
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	.....	79
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	202	12	19
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	32	86	93
1801 Change in uncollected payments, Federal sources .....	76	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	108	86	93
1900 Budget authority (total) .....	310	98	112
1930 Total budgetary resources available .....	310	98	191
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	79	172
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,423	1,509	1,129
3010 New obligations, unexpired accounts .....	310	19	19
3020 Outlays (gross) .....	-224	-399	-406
3050 Unpaid obligations, end of year .....	1,509	1,129	742
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-237	-313	-313
3070 Change in uncollected pymts, Fed sources, unexpired .....	-76	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-313	-313	-313
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,186	1,196	816
3200 Obligated balance, end of year .....	1,196	816	429
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	310	98	112
Financing disbursements:			
4110 Outlays, gross (total) .....	224	399	406
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-29	-74	-74
4122 Interest on uninvested funds .....	-2	.....	.....
4123 Non-Federal sources .....	-1	-12	-19
4130 Offsets against gross budget authority and outlays (total) ....	-32	-86	-93

4140	Additional offsets against financing authority only (total): Change in uncollected pymts, Fed sources, unexpired .....	-76	.....	.....
4160	Budget authority, net (mandatory) .....	202	12	19
4170	Outlays, net (mandatory) .....	192	313	313
4180	Budget authority, net (total) .....	202	12	19
4190	Outlays, net (total) .....	192	313	313

## Status of Direct Loans (in millions of dollars)

Identification code 020–4618–0–151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	305	.....	.....
1150 Total direct loan obligations .....	305	.....	.....
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	89	295	650
1231 Disbursements: Direct loan disbursements .....	219	387	387
1251 Repayments: Repayments and prepayments .....	.....	-9	-13
1263 Write-offs for default: Direct loans .....	-13	-23	-23
1290 Outstanding, end of year .....	295	650	1,001

As required by the Federal Credit Reform Act of 1990, as amended, this non-budgetary account records all cash flows to and from the Government resulting from direct loans and other investments obligated by the Clean Technology Fund (CTF), including modifications of those direct loans. The amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 020–4618–0–151	2023 actual	2024 actual
<b>ASSETS:</b>		
1401 Net value of assets related to post-1991 direct loans receivable: Direct loans receivable, gross .....	89	295
1999 Total assets .....	89	295

## AGENCY FOR INTERNATIONAL DEVELOPMENT

## Federal Funds

## DEVELOPMENT ASSISTANCE

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 072–1021–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Development Assistance Program (Direct) .....	4,376	4,105	3,982
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4,598	4,158	3,983
1010 Unobligated balance transfer to other accts [077–0110] .....	-5	-1	-1
1021 Recoveries of prior year unpaid obligations .....	10	.....	.....
1070 Unobligated balance (total) .....	4,603	4,157	3,982
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3,931	3,931	.....
1900 Budget authority (total) .....	3,931	3,931	.....
1930 Total budgetary resources available .....	8,534	8,088	3,982
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4,158	3,983	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7,518	8,327	8,834
3010 New obligations, unexpired accounts .....	4,376	4,105	3,982
3011 Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020 Outlays (gross) .....	-3,553	-3,598	-3,382
3040 Recoveries of prior year unpaid obligations, unexpired .....	-10	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-6	.....	.....
3050 Unpaid obligations, end of year .....	8,327	8,834	9,434



3060	Uncollected payments:			
	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	7,516	8,325	8,832
3200	Obligated balance, end of year .....	8,325	8,832	9,432
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	3,931	3,931	
	Outlays, gross:			
4010	Outlays from new discretionary authority .....		393	
4011	Outlays from discretionary balances .....	3,553	3,205	3,382
4020	Outlays, gross (total) .....	3,553	3,598	3,382
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources .....	-2		
4040	Offsets against gross budget authority and outlays (total) ....	-2		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts .....	2		
4060	Additional offsets against budget authority only (total) .....	2		
4070	Budget authority, net (discretionary) .....	3,931	3,931	
4080	Outlays, net (discretionary) .....	3,551	3,598	3,382
4180	Budget authority, net (total) .....	3,931	3,931	
4190	Outlays, net (total) .....	3,551	3,598	3,382

There is no funding requested in FY 2026 for the Development Assistance (DA) account.

#### Object Classification (in millions of dollars)

Identification code 072-1021-0-1-151	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	44	44	
11.3 Other than full-time permanent .....	10	10	
11.5 Other personnel compensation .....	1	1	
11.9 Total personnel compensation .....	55	55	
12.1 Civilian personnel benefits .....	10	10	
21.0 Travel and transportation of persons .....	6	6	
23.1 Rental payments to GSA .....	5	5	
23.3 Communications, utilities, and miscellaneous charges .....	2	2	
25.1 Advisory and assistance services .....	127	120	
25.2 Other services from non-Federal sources .....	40	35	
25.3 Other goods and services from Federal sources .....	3	2	
31.0 Equipment .....	1		
41.0 Grants, subsidies, and contributions .....	4,127	3,870	3,982
99.9 Total new obligations, unexpired accounts .....	4,376	4,105	3,982

#### Employment Summary

Identification code 072-1021-0-1-151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	335	300	

#### CHILD SURVIVAL AND HEALTH PROGRAMS

##### Program and Financing (in millions of dollars)

Identification code 072-1095-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Child Survival and Health Programs (Direct) .....	10	10	10
0900 Total new obligations, unexpired accounts (object class 41.0) .....	10	10	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	33	23	13
1930 Total budgetary resources available .....	33	23	13
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	23	13	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8	18	20

3010 New obligations, unexpired accounts .....	10	10	10
3020 Outlays (gross) .....		-8	-7
3050 Unpaid obligations, end of year .....	18	20	23
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-5	-5
3090 Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	13	15
3200 Obligated balance, end of year .....	13	15	18

##### Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		8	7
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		8	7

Prior to 2008, funds were appropriated to the Child Survival and Health Programs account to support activities that address family planning/reproductive health; child survival and maternal. Additionally, funding for HIV/AIDS was appropriated in the Global HIV/AIDS Initiative account for this purpose through 2007. Beginning in 2008, funds for these activities were appropriated in the Global Health and Child Survival (now Global Health Programs) account.

#### HIV/AIDS WORKING CAPITAL FUND

##### Program and Financing (in millions of dollars)

Identification code 072-1033-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 HIV/AIDS Working Capital Fund (Reimbursable) .....	1,075	400	400
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,075	400	400
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	438	371	447
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1,328	476	400
1701 Change in uncollected payments, Federal sources .....	-320		
1750 Spending auth from offsetting collections, disc (total) .....	1,008	476	400
1930 Total budgetary resources available .....	1,446	847	847
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	371	447	447
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	649	1,084	527
3010 New obligations, unexpired accounts .....	1,075	400	400
3020 Outlays (gross) .....	-640	-957	-562
3050 Unpaid obligations, end of year .....	1,084	527	365
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-320		
3070 Change in uncollected pymts, Fed sources, unexpired .....	320		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	329	1,084	527
3200 Obligated balance, end of year .....	1,084	527	365

##### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	1,008	476	400
Outlays, gross:			
4010 Outlays from new discretionary authority .....	201	309	260
4011 Outlays from discretionary balances .....	439	648	302
4020 Outlays, gross (total) .....	640	957	562
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1,328	-476	-400
4040 Offsets against gross budget authority and outlays (total) ....	-1,328	-476	-400
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	320		
4060 Additional offsets against budget authority only (total) .....	320		
4080 Outlays, net (discretionary) .....	-688	481	162
4180 Budget authority, net (total) .....			

HIV/AIDS WORKING CAPITAL FUND—Continued  
Program and Financing—Continued

Identification code 072–1033–0–1–151	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total) .....	-688	481	162

The HIV/AIDS Working Capital Fund (WCF) was established to assist in providing pharmaceuticals and other products needed to provide care to and treatment for persons with HIV/AIDS and related infections. Funds in the WCF may also be made available for pharmaceuticals and other products for other global health activities.

## DEVELOPMENT FUND FOR AFRICA

## Program and Financing (in millions of dollars)

Identification code 072–1014–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Development Fund for Africa (Direct) .....		1	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....		1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	5	4
1930 Total budgetary resources available .....	5	5	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	4	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			1
3010 New obligations, unexpired accounts .....		1	1
3050 Unpaid obligations, end of year .....		1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

For FY 2026, no new assistance for this fund is requested in the Budget

## ASSISTANCE FOR EUROPE, EURASIA AND CENTRAL ASIA

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 072–0306–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Assistance for Europe, Eurasia and Central Asia (Direct) .....	1,102	1,000	980
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	750	1,997	1,457
1012 Unobligated balance transfers between expired and unexpired accounts .....	2		
1021 Recoveries of prior year unpaid obligations .....	3		
1070 Unobligated balance (total) .....	755	1,997	1,457
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,345	460	
1900 Budget authority (total) .....	2,345	460	
1930 Total budgetary resources available .....	3,100	2,457	1,457
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	1,997	1,457	477
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,617	1,819	1,083
3010 New obligations, unexpired accounts .....	1,102	1,000	980

3011 Obligations ("upward adjustments"), expired accounts .....	5		
3020 Outlays (gross) .....	-891	-1,736	-1,080
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3041 Recoveries of prior year unpaid obligations, expired .....	-11		
3050 Unpaid obligations, end of year .....	1,819	1,083	983
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,617	1,819	1,083
3200 Obligated balance, end of year .....	1,819	1,083	983

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	2,345	460	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		23	
4011 Outlays from discretionary balances .....	891	1,713	1,080
4020 Outlays, gross (total) .....	891	1,736	1,080
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4070 Budget authority, net (discretionary) .....	2,345	460	
4080 Outlays, net (discretionary) .....	890	1,736	1,080
4180 Budget authority, net (total) .....	2,345	460	
4190 Outlays, net (total) .....	890	1,736	1,080

There is no funding requested in FY 2026 for the Assistance for Europe, Eurasia and Central Asia (AEECA) account.

## Object Classification (in millions of dollars)

Identification code 072–0306–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	1	1	1
25.3 Other goods and services from Federal sources .....	3	3	2
26.0 Supplies and materials .....	1	1	1
41.0 Grants, subsidies, and contributions .....	1,097	995	976
99.9 Total new obligations, unexpired accounts .....	1,102	1,000	980

## ASSISTANCE FOR EASTERN EUROPE AND THE BALTIC STATES

## Program and Financing (in millions of dollars)

Identification code 072–1010–0–1–151	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	1
3020 Outlays (gross) .....		-1	-1
3050 Unpaid obligations, end of year .....	2	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	1
3200 Obligated balance, end of year .....	2	1	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		1	1

This account provided funds for assistance programs in Eastern Europe and the Baltic States. Beginning in 2009, funds for these activities have been appropriated and requested in other assistance accounts.

## ASSISTANCE FOR THE INDEPENDENT STATES OF THE FORMER SOVIET UNION

## Program and Financing (in millions of dollars)

Identification code 072–1093–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Assistance for the Independent States of the Former Soviet Union (Direct) .....	3	1	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....	3	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	2	1
1930 Total budgetary resources available .....	5	2	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	1	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	5	2
3010 New obligations, unexpired accounts .....	3	1	1
3020 Outlays (gross) .....		-4	-1
3050 Unpaid obligations, end of year .....	5	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	5	2
3200 Obligated balance, end of year .....	5	2	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		4	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		4	1

This account provided funds for assistance programs that fostered the democratic and economic transitions of the independent states that emerged from the former Soviet Union, as well as related efforts to address social sector reform and combat transnational threats. Beginning in 2009, funds for these activities were appropriated and requested in other assistance accounts. There are no resources requested in the FY 2026 Budget for these activities.

## INTERNATIONAL DISASTER ASSISTANCE

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 072–1035–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 International Disaster Assistance (Direct) .....	7,781	4,250	3,250
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	764	3,659	3,438
1021 Recoveries of prior year unpaid obligations .....	92		
1070 Unobligated balance (total) .....	856	3,659	3,438
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10,434	4,029	
1121 Appropriations transferred from other acct [019–1143] .....	150		
1160 Appropriation, discretionary (total) .....	10,584	4,029	
1900 Budget authority (total) .....	10,584	4,029	
1930 Total budgetary resources available .....	11,440	7,688	3,438
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3,659	3,438	188
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6,623	7,922	6,716
3010 New obligations, unexpired accounts .....	7,781	4,250	3,250
3020 Outlays (gross) .....	-6,390	-5,456	-3,327
3040 Recoveries of prior year unpaid obligations, unexpired .....	-92		
3050 Unpaid obligations, end of year .....	7,922	6,716	6,639

## Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	6,623	7,922	6,716
3200 Obligated balance, end of year .....	7,922	6,716	6,639

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	10,584	4,029	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,219	1,410	
4011 Outlays from discretionary balances .....	5,171	4,046	3,327
4020 Outlays, gross (total) .....	6,390	5,456	3,327
4180 Budget authority, net (total) .....	10,584	4,029	
4190 Outlays, net (total) .....	6,390	5,456	3,327

There is no funding requested in FY 2026 for the International Disaster Assistance (IDA) account.

## Object Classification (in millions of dollars)

Identification code 072–1035–0–1–151	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	1	1	
11.9 Total personnel compensation .....	1	1	
12.1 Civilian personnel benefits .....	1	1	
21.0 Travel and transportation of persons .....	1	1	
23.1 Rental payments to GSA .....		1	
23.2 Rental payments to others .....	2		
25.1 Advisory and assistance services .....	192		
41.0 Grants, subsidies, and contributions .....	7,584	4,246	3,250
99.9 Total new obligations, unexpired accounts .....	7,781	4,250	3,250

## Employment Summary

Identification code 072–1035–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	15	15	

## FUNDS APPROPRIATED TO THE PRESIDENT

## OPERATING EXPENSES

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 072–1000–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operating Expenses of the Agency for International Development (Direct) .....	1,808	1,836	
0002 Foreign national separation fund .....	3	3	
0799 Total direct obligations .....	1,811	1,839	
0801 Operating Expenses of the Agency for International Development (Reimbursable) .....	103	100	
0900 Total new obligations, unexpired accounts .....	1,914	1,939	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	161	136	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	161		
1012 Unobligated balance transfers between expired and unexpired accounts .....	57		
1021 Recoveries of prior year unpaid obligations .....	3		
1033 Recoveries of prior year paid obligations .....	1	5	
1070 Unobligated balance (total) .....	222	141	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,734	1,695	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	98	98	
1701 Change in uncollected payments, Federal sources .....	5	5	
1750 Spending auth from offsetting collections, disc (total) .....	103	103	
1900 Budget authority (total) .....	1,837	1,798	
1930 Total budgetary resources available .....	2,059	1,939	
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-9		

FUNDS APPROPRIATED TO THE PRESIDENT—Continued  
Program and Financing—Continued

Identification code 072–1000–0–1–151	2024 actual	2025 est.	2026 est.
1941 Unexpired unobligated balance, end of year .....	136		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	946	785	1,124
3010 New obligations, unexpired accounts .....	1,914	1,939	
3011 Obligations ("upward adjustments"), expired accounts .....	6		
3020 Outlays (gross) .....	-1,942	-1,600	-596
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3041 Recoveries of prior year unpaid obligations, expired .....	-136		
3050 Unpaid obligations, end of year .....	785	1,124	528
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-17	-14	-19
3070 Change in uncollected pymts, Fed sources, unexpired .....	-5	-5	
3071 Change in uncollected pymts, Fed sources, expired .....	8		
3090 Uncollected pymts, Fed sources, end of year .....	-14	-19	-19
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	929	771	1,105
3200 Obligated balance, end of year .....	771	1,105	509
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,837	1,798	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,155	1,200	
4011 Outlays from discretionary balances .....	786	400	596
4020 Outlays, gross (total) .....	1,941	1,600	596
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-102	-102	
4033 Non-Federal sources .....	-1	-1	
4040 Offsets against gross budget authority and outlays (total) ....	-103	-103	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-5	-5	
4052 Offsetting collections credited to expired accounts .....	4		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1	5	
4070 Budget authority, net (discretionary) .....	1,734	1,695	
4080 Outlays, net (discretionary) .....	1,838	1,497	596
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1		
4180 Budget authority, net (total) .....	1,734	1,695	
4190 Outlays, net (total) .....	1,839	1,497	596

There is no funding requested in FY 2026 for the USAID Operating Expenses (OE) account.

## Object Classification (in millions of dollars)

Identification code 072–1000–0–1–151	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	571	570	
11.3 Other than full-time permanent .....	90	90	
11.5 Other personnel compensation .....	60	60	
11.8 Special personal services payments .....	1	1	
11.9 Total personnel compensation .....	722	721	
12.1 Civilian personnel benefits .....	271	280	
21.0 Travel and transportation of persons .....	96	110	
22.0 Transportation of things .....	29	35	
23.1 Rental payments to GSA .....	22	22	
23.2 Rental payments to others .....	59	59	
23.3 Communications, utilities, and miscellaneous charges .....	18	18	
25.1 Advisory and assistance services .....	295	295	
25.2 Other services from non-Federal sources .....	16	16	
25.3 Other goods and services from Federal sources .....	189	189	
25.4 Operation and maintenance of facilities .....	10	10	
25.6 Medical care .....	1	1	
25.7 Operation and maintenance of equipment .....	8	8	
26.0 Supplies and materials .....	7	7	
31.0 Equipment .....	54	54	
32.0 Land and structures .....	13	13	
42.0 Insurance claims and indemnities .....	1	1	
99.0 Direct obligations .....	1,811	1,839	

99.0 Reimbursable obligations .....	103	100	
99.9 Total new obligations, unexpired accounts .....	1,914	1,939	

## Employment Summary

Identification code 072–1000–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,857	3,857	
2001 Reimbursable civilian full-time equivalent employment .....	5	5	

## CAPITAL INVESTMENT FUND

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 072–0300–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 IT/New Construction .....	268	292	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	32	32	
1011 Unobligated balance transfer from other acct [047–0616] ....	7	1	1
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	41	33	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - IT/New Construction .....	259	259	
1930 Total budgetary resources available .....	300	292	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	32		1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	46	44	55
3010 New obligations, unexpired accounts .....	268	292	
3020 Outlays (gross) .....	-268	-281	-23
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	44	55	32
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	46	44	55
3200 Obligated balance, end of year .....	44	55	32
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	259	259	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	229	246	
4011 Outlays from discretionary balances .....	39	35	23
4020 Outlays, gross (total) .....	268	281	23
4180 Budget authority, net (total) .....	259	259	
4190 Outlays, net (total) .....	268	281	23

There is no funding requested in FY 2026 for the USAID Capital Investment Fund (CIF) account.

## Object Classification (in millions of dollars)

Identification code 072–0300–0–1–151	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	76	84	
25.4 Operation and maintenance of facilities .....	4	18	
32.0 Land and structures .....	188	190	
99.0 Direct obligations .....	268	292	
99.9 Total new obligations, unexpired accounts .....	268	292	

## TRANSITION INITIATIVES

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 072–1027–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Transition Initiatives (Direct) .....	130	100	15
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	56	40	15
1021 Recoveries of prior year unpaid obligations .....	14		
1070 Unobligated balance (total) .....	70	40	15
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	100	75	
1930 Total budgetary resources available .....	170	115	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	40	15	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	204	142	134
3010 New obligations, unexpired accounts .....	130	100	15
3020 Outlays (gross) .....	-178	-108	-70
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14		
3050 Unpaid obligations, end of year .....	142	134	79
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	204	142	134
3200 Obligated balance, end of year .....	142	134	79
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	100	75	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	47	19	
4011 Outlays from discretionary balances .....	131	89	70
4020 Outlays, gross (total) .....	178	108	70
4180 Budget authority, net (total) .....	100	75	
4190 Outlays, net (total) .....	178	108	70

There is no funding requested in FY 2026 for the Transition Initiatives (TI) account.

**Object Classification** (in millions of dollars)

Identification code 072–1027–0–1–151	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
12.1 Civilian personnel benefits .....	2	2	2
21.0 Travel and transportation of persons .....	3	3	3
23.1 Rental payments to GSA .....	1	1	1
23.2 Rental payments to others .....	1	1	1
25.3 Other goods and services from Federal sources .....	3	3	3
41.0 Grants, subsidies, and contributions .....	120	90	5
99.9 Total new obligations, unexpired accounts .....	130	100	15

**Employment Summary**

Identification code 072–1027–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2	2	2

**CONFLICT STABILIZATION OPERATIONS****Program and Financing** (in millions of dollars)

Identification code 072–0305–0–1–151	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....			

4190 Outlays, net (total) .....

**OFFICE OF INSPECTOR GENERAL**

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 072–1007–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operating Expenses, Office of Inspector General (Direct) .....	93	89	
0801 Operating Expenses, Office of Inspector General (Reimbursable) .....	3	5	
0900 Total new obligations, unexpired accounts .....	96	94	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	25	23
1012 Unobligated balance transfers between expired and unexpired accounts .....	1		
1021 Recoveries of prior year unpaid obligations .....	2	1	
1070 Unobligated balance (total) .....	19	26	23
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	99	86	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	5	
1900 Budget authority (total) .....	102	91	
1930 Total budgetary resources available .....	121	117	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	25	23	23
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	48	44	44
3010 New obligations, unexpired accounts .....	96	94	
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-94	-93	-40
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-1	
3041 Recoveries of prior year unpaid obligations, expired .....	-6		
3050 Unpaid obligations, end of year .....	44	44	4
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-6	-6
3090 Uncollected pymts, Fed sources, end of year .....	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	42	38	38
3200 Obligated balance, end of year .....	38	38	-2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	102	91	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	53	76	
4011 Outlays from discretionary balances .....	41	17	40
4020 Outlays, gross (total) .....	94	93	40
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-5	
4040 Offsets against gross budget authority and outlays (total) ....	-3	-5	
4180 Budget authority, net (total) .....	99	86	
4190 Outlays, net (total) .....	91	88	40

There is no funding requested in FY 2026 for the USAID Office of the Inspector General (OIG) account.

**Object Classification** (in millions of dollars)

Identification code 072–1007–0–1–151	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	37	37	
11.3 Other than full-time permanent .....	3	3	
11.9 Total personnel compensation .....	40	40	
12.1 Civilian personnel benefits .....	15	15	
21.0 Travel and transportation of persons .....	4	4	

OFFICE OF INSPECTOR GENERAL—Continued  
Object Classification—Continued

Identification code 072–1007–0–1–151	2024 actual	2025 est.	2026 est.
22.0 Transportation of things .....	1	1	.....
23.1 Rental payments to GSA .....	3	3	.....
23.2 Rental payments to others .....	2	2	.....
25.1 Advisory and assistance services .....	11	11	.....
25.2 Other services from non-Federal sources .....	1	1	.....
25.3 Other goods and services from Federal sources .....	12	8	.....
25.7 Operation and maintenance of equipment .....	1	1	.....
31.0 Equipment .....	3	3	.....
99.0 Direct obligations .....	93	89	.....
99.0 Reimbursable obligations .....	3	5	.....
99.9 Total new obligations, unexpired accounts .....	96	94	.....

## Employment Summary

Identification code 072–1007–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	235	235	.....

## PROPERTY MANAGEMENT FUND

## Program and Financing (in millions of dollars)

Identification code 072–4175–0–3–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Property Management Fund (Reimbursable) .....	4	10	.....
0900 Total new obligations, unexpired accounts (object class 25.4) .....	4	10	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	13	3
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	.....	.....
1930 Total budgetary resources available .....	17	13	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	13	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	3	10
3010 New obligations, unexpired accounts .....	4	10	.....
3020 Outlays (gross) .....	-2	-3	-5
3050 Unpaid obligations, end of year .....	3	10	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	3	10
3200 Obligated balance, end of year .....	3	10	5
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	.....	.....
4101 Outlays from mandatory balances .....	1	3	5
4110 Outlays, gross (total) .....	2	3	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1	.....	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	1	3	5

This Fund, as authorized by Public Law 101–513, is maintained for the deposit of proceeds from the sale of overseas property acquired by the U.S. Agency for International Development (USAID). The proceeds are available to construct or otherwise acquire outside the United States: 1) essential living quarters, office space, and necessary supporting facilities for use of USAID personnel; and 2) schools (including dormitories and boarding facilities) and hospitals for use of USAID and other U.S. Government personnel and their dependents. In addition, the proceeds may be used to equip, staff, operate, and maintain such schools and hospitals. Pursuant to the

merger of USAID with the Department of State, remaining balances in this Fund will be managed by the Department of State.

## UKRAINE LOAN GUARANTEES FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 072–4345–0–3–151	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	.....	28
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	.....	28	28
1930 Total budgetary resources available .....	.....	28	56
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	28	56
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	.....	28	28
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds .....	.....	-28	-28
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	-28	-28

## Balance Sheet (in millions of dollars)

Identification code 072–4345–0–3–151	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	267	267
Investments in U.S. securities:		
1106 Receivables, net .....	.....	.....
1999 Total assets .....	267	267
<b>LIABILITIES:</b>		
2105 Federal liabilities: Other .....	267	267
2204 Non-Federal liabilities: Liabilities for loan guarantees .....	.....	.....
2999 Total liabilities .....	267	267
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	267	267

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 072–4513–0–4–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Working Capital Fund (Reimbursable) .....	24	25	25
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	26	28	28
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	27	28	28
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	34	25	25
1701 Change in uncollected payments, Federal sources .....	-9	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	25	25	25
1930 Total budgetary resources available .....	52	53	53
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	28	28	28
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15	21	.....
3010 New obligations, unexpired accounts .....	24	25	25
3020 Outlays (gross) .....	-17	-46	-25
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	21	.....	.....

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-21	-12	-12
3070	Change in uncollected pymts, Fed sources, unexpired .....	9	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-12	-12	-12
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-6	9	-12
3200	Obligated balance, end of year .....	9	-12	-12

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	25	25	25
Outlays, gross:				
4010	Outlays from new discretionary authority .....	6	25	25
4011	Outlays from discretionary balances .....	11	21	.....
		<hr/>	<hr/>	<hr/>
4020	Outlays, gross (total) .....	17	46	25
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-33	-25	-25
4033	Non-Federal sources .....	-1	.....	.....
		<hr/>	<hr/>	<hr/>
4040	Offsets against gross budget authority and outlays (total) ....	-34	-25	-25
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	9	.....	.....
4080	Outlays, net (discretionary) .....	-17	21	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	-17	21	.....

The Fund, authorized by section 635(m) of the Foreign Assistance Act of 1961, finances on a reimbursable basis the costs associated with providing administrative support to the United States Agency for International Development (USAID) and other agencies under the International Cooperative Administrative Support Services (ICASS) program overseas. Under ICASS, each agency pays a proportional share of the cost of those services they have agreed to receive. Working through inter-agency councils at post, all agencies have a say in determining which services the USAID mission will provide, defining service standards, reviewing costs, and determining funding levels. The Fund is also used for deposit of rebates from the use of Federal credit cards, the deposits then being made available for start-up costs at new ICASS service-provider missions and technical support to missions currently providing services. Pursuant to the merger of USAID with the Department of State, remaining balances in this Fund will be managed by the Department of State.

**Object Classification** (in millions of dollars)

Identification code 072-4513-0-4-151				2024 actual	2025 est.	2026 est.
Reimbursable obligations:						
Personnel compensation:						
11.3	Other than full-time permanent .....	4	4	4		
11.5	Other personnel compensation .....	1	1	1		
11.9	Total personnel compensation .....	5	5	5		
12.1	Civilian personnel benefits .....	2	2	2		
23.2	Rental payments to others .....	1	1	1		
23.3	Communications, utilities, and miscellaneous charges .....	2	2	2		
25.1	Advisory and assistance services .....	5	6	6		
25.4	Operation and maintenance of facilities .....	2	2	2		
25.7	Operation and maintenance of equipment .....	1	1	1		
26.0	Supplies and materials .....	2	2	2		
31.0	Equipment .....	1	1	1		
32.0	Land and structures .....	1	1	1		
99.0	Reimbursable obligations .....	22	23	23		
99.5	Adjustment for rounding .....	2	2	2		
99.9	Total new obligations, unexpired accounts .....	24	25	25		

**LOAN GUARANTEES TO ISRAEL PROGRAM ACCOUNT****Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 072-0301-0-1-151				2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:						
215001	Loan Guarantees to Israel .....	500	500	500		
Guaranteed loan subsidy (in percent):						
232001	Loan Guarantees to Israel .....	0.00	0.00	0.00		

Guaranteed loan reestimates:				
235001	Loan Guarantees to Israel .....	-296	-301	.....

**LOAN GUARANTEES TO ISRAEL FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 072-4119-0-3-151				2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>						
Credit program obligations:						
0742	Downward reestimates paid to receipt accounts .....	79	82	.....		
0743	Interest on downward reestimates .....	217	219	.....		
0900	Total new obligations, unexpired accounts .....	296	301	.....		
<b>Budgetary resources:</b>						
Unobligated balance:						
1000	Unobligated balance brought forward, Oct 1 .....	863	600	322		
Financing authority:						
Spending authority from offsetting collections, mandatory:						
1800	Collected .....	33	23	15		
1930	Total budgetary resources available .....	896	623	337		
Memorandum (non-add) entries:						
1941	Unexpired unobligated balance, end of year .....	600	322	337		
<b>Change in obligated balance:</b>						
Unpaid obligations:						
3010	New obligations, unexpired accounts .....	296	301	.....		
3020	Outlays (gross) .....	-296	-301	.....		
<b>Financing authority and disbursements, net:</b>						
Mandatory:						
4090	Budget authority, gross .....	33	23	15		
Financing disbursements:						
4110	Outlays, gross (total) .....	296	301	.....		
Offsets against gross financing authority and disbursements:						
Offsetting collections (collected) from:						
4122	Interest on uninvested funds .....	-33	-23	-15		
4180	Budget authority, net (total) .....	.....	.....	.....		
4190	Outlays, net (total) .....	263	278	-15		

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 072-4119-0-3-151				2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:						
2121	Limitation available from carry-forward .....	3,314	2,814	2,314		
2143	Uncommitted limitation carried forward .....	-2,814	-2,314	-1,814		
2150	Total guaranteed loan commitments .....	500	500	500		
2199	Guaranteed amount of guaranteed loan commitments .....	.....	.....	.....		
Cumulative balance of guaranteed loans outstanding:						
2210	Outstanding, start of year .....	7,205	6,859	6,513		
2231	Disbursements of new guaranteed loans .....	500	500	500		
2251	Repayments and prepayments .....	-846	-846	-946		
2264	Adjustments: Other adjustments, net .....	.....	.....	.....		
2290	Outstanding, end of year .....	6,859	6,513	6,067		
Memorandum:						
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	6,859	6,513	6,067		

**Balance Sheet** (in millions of dollars)

Identification code 072-4119-0-3-151				2023 actual	2024 actual
<b>ASSETS:</b>					
Federal assets:					
1101	Fund balances with Treasury .....	966	966		
Investments in U.S. securities:					
1106	Receivables, net .....	.....	.....		
1999	Total assets .....	966	966		
<b>LIABILITIES:</b>					
2105	Federal liabilities: Other .....	150	150		
2204	Non-Federal liabilities: Liabilities for loan guarantees .....	816	816		
2999	Total liabilities .....	966	966		
<b>NET POSITION:</b>					
3300	Cumulative results of operations .....	.....	.....		

## LOAN GUARANTEES TO ISRAEL FINANCING ACCOUNT—Continued

## Balance Sheet—Continued

Identification code 072-4119-0-3-151	2023 actual	2024 actual
4999 Total upward reestimate subsidy BA [72-0301] .....	966	966

## MENA LOAN GUARANTEE PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 072-0409-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0707 Reestimates of loan guarantee subsidy .....	17	.....	.....
0708 Interest on reestimates of loan guarantee subsidy .....	5	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	22	.....	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	22	.....	.....
1900 Budget authority (total) .....	22	.....	.....
1930 Total budgetary resources available .....	22	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	22	.....	.....
3020 Outlays (gross) .....	-22	.....	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	22	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	22	.....	.....
4180 Budget authority, net (total) .....	22	.....	.....
4190 Outlays, net (total) .....	22	.....	.....

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 072-0409-0-1-151	2024 actual	2025 est.	2026 est.
Guaranteed loan reestimates:			
235002 Loan Guarantees to Jordan .....	22	-24	.....
235999 Total guaranteed loan reestimates .....	22	-24	.....

## MENA LOAN GUARANTEE FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 072-4493-0-3-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0742 Downward reestimates paid to receipt accounts .....	.....	18	.....
0743 Interest on downward reestimates .....	.....	6	.....
0900 Total new obligations, unexpired accounts .....	.....	24	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	145	172	180
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	27	32	33
1930 Total budgetary resources available .....	172	204	213
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	172	180	213
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	24
3010 New obligations, unexpired accounts .....	.....	24	.....
3050 Unpaid obligations, end of year .....	.....	24	24

## Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	.....	.....	24
3200 Obligated balance, end of year .....	.....	24	24

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	27	32	33
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
Federal sources - subsidy payments from program			
4120 account .....	-22	.....	.....
4122 Interest on uninvested funds .....	-5	-32	-33
4130 Offsets against gross budget authority and outlays (total) ....	-27	-32	-33
4170 Outlays, net (mandatory) .....	-27	-32	-33
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-27	-32	-33

## Status of Guaranteed Loans (in millions of dollars)

Identification code 072-4493-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	.....	.....	.....
2121 Limitation available from carry-forward .....	.....	.....	.....
2143 Uncommitted limitation carried forward .....	.....	.....	.....
2150 Total guaranteed loan commitments .....	.....	.....	.....
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	500	500	500
2231 Disbursements of new guaranteed loans .....	.....	.....	.....
2251 Repayments and prepayments .....	.....	.....	.....
2264 Adjustments: Other adjustments, net .....	.....	.....	.....
2290 Outstanding, end of year .....	500	500	500
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	500	500	500

## Balance Sheet (in millions of dollars)

Identification code 072-4493-0-3-151	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	625	625
Investments in U.S. securities:		
1104 Adjustment GTAS .....	.....	.....
1106 Receivables, net (subsidy from program fund) .....	.....	.....
1999 Total assets .....	625	625
<b>LIABILITIES:</b>		
2105 Federal liabilities: Other .....	484	484
Non-Federal liabilities:		
2204 Liabilities for loan guarantees .....	141	141
2205 Lease liabilities, net .....	.....	.....
2207 Other Liabilities without related budgetary obligations .....	.....	.....
2999 Total liabilities .....	625	625
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	625	625

## SOVEREIGN CREDIT PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 072-1560-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	.....	535	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	535	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [072-1037] ....	.....	535	.....
1930 Total budgetary resources available .....	.....	535	.....



<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	535	.....
3020	Outlays (gross) .....	-535	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances .....	535	.....
4180	Budget authority, net (total) .....	.....	.....
4190	Outlays, net (total) .....	535	.....

**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 072-1560-0-1-151	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001	Ukraine ERA Loan .....	20,000	.....
Direct loan subsidy (in percent):			
132001	Ukraine ERA Loan .....	2.68	.....
132999	Weighted average subsidy rate .....	0.00	2.68 0.00
Direct loan subsidy budget authority:			
133001	Ukraine ERA Loan .....	535	.....
Direct loan subsidy outlays:			
134001	Ukraine ERA Loan .....	535	.....

**SOVEREIGN CREDIT DIRECT LOAN FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 072-4463-0-3-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710	Direct loan obligations .....	20,000	.....
0713	Payment of interest to Treasury .....	817	756
0900	Total new obligations, unexpired accounts .....	20,817	756
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	.....	885
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	20,000	.....
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	3,148	2,357
1825	Spending authority from offsetting collections applied to repay debt .....	-1,446	-1,375
1850	Spending auth from offsetting collections, mand (total) .....	1,702	982
1900	Budget authority (total) .....	21,702	982
1930	Total budgetary resources available .....	21,702	1,867
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	885	1,111
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	20,817	756
3020	Outlays (gross) .....	-20,817	-756
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	21,702	982
Financing disbursements:			
4110	Outlays, gross (total) .....	20,817	756
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-535	.....
4122	Interest on uninvested funds .....	-37	-47
4123	Non-Federal sources-Prin .....	-1,446	-1,375
4123	Non-Federal sources-Int .....	-1,130	-935
4130	Offsets against gross budget authority and outlays (total) ....	-3,148	-2,357
4160	Budget authority, net (mandatory) .....	18,554	-1,375
4170	Outlays, net (mandatory) .....	17,669	-1,601
4180	Budget authority, net (total) .....	18,554	-1,375
4190	Outlays, net (total) .....	17,669	-1,601

**Status of Direct Loans** (in millions of dollars)

Identification code 072-4463-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority .....	20,000	.....
1150	Total direct loan obligations .....	20,000	.....
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year .....	.....	18,554
1231	Disbursements: Direct loan disbursements .....	20,000	.....
1251	Repayments: Repayments and prepayments .....	-1,446	-1,375
1290	Outstanding, end of year .....	18,554	17,179

**Trust Funds****FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 072-8342-0-7-602	2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	.....	.....
Receipts:			
Current law:			
1140	Foreign Service National Separation Liability Trust Fund .....	9	9 9
2000	Total: Balances and receipts .....	9	9 9
Appropriations:			
Current law:			
2101	Foreign Service National Separation Liability Trust Fund .....	-9	-9 -9
5099	Balance, end of year .....	.....	.....

**Program and Financing** (in millions of dollars)

Identification code 072-8342-0-7-602	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Foreign Service National Separation Liability Trust Fund (Direct) .....	6	7 7
0900	Total new obligations, unexpired accounts (object class 13.0) .....	6	7 7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	12	15 17
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	9	9 9
1900	Budget authority (total) .....	9	9 9
1930	Total budgetary resources available .....	21	24 26
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	15	17 19
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	56	57 58
3010	New obligations, unexpired accounts .....	6	7 7
3020	Outlays (gross) .....	-5	-6 -6
3050	Unpaid obligations, end of year .....	57	58 59
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	56	57 58
3200	Obligated balance, end of year .....	57	58 59
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	9	9 9
Outlays, gross:			
4101	Outlays from mandatory balances .....	5	6 6
4180	Budget authority, net (total) .....	9	9 9
4190	Outlays, net (total) .....	5	6 6

This Fund is maintained to pay separation costs for Foreign Service National employees of the U.S. Agency for International Development (USAID) in those countries in which such pay is legally required. The Fund, as authorized by Public Law 102-138, is maintained by annual Government contributions which are appropriated in several Agency accounts. Pursuant to the merger of USAID with the Department of State,

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND—Continued  
remaining balances in this Fund will be managed by the Department of State.

### MISCELLANEOUS TRUST FUNDS, AID

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 072–9971–0–7–151	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Gifts and Donations, Agency for International Development .....	56	56	56
1130 Miscellaneous Trust Funds, AID .....	39	39	39
1199 Total current law receipts .....	95	95	95
1999 Total receipts .....	95	95	95
2000 Total: Balances and receipts .....	95	95	95
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds, AID .....	-95	-95	-95
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 072–9971–0–7–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Miscellaneous Trust Funds, AID (Direct) .....	101	101	101
0900 Total new obligations, unexpired accounts (object class 41.0) .....	101	101	101
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	53	48	42
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	54	48	42
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	95	95	95
1900 Budget authority (total) .....	95	95	95
1930 Total budgetary resources available .....	149	143	137
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	48	42	36
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	50	74	90
3010 New obligations, unexpired accounts .....	101	101	101
3020 Outlays (gross) .....	-76	-85	-70
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	74	90	121
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	50	74	90
3200 Obligated balance, end of year .....	74	90	121
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	95	95	95
Outlays, gross:			
4100 Outlays from new mandatory authority .....	44	40	40
4101 Outlays from mandatory balances .....	32	45	30
4110 Outlays, gross (total) .....	76	85	70
4180 Budget authority, net (total) .....	95	95	95
4190 Outlays, net (total) .....	76	85	70

The Miscellaneous Trust Funds account includes gifts and donations that the U.S. Agency for International Development (USAID) receives from other governments, non-governmental organizations, or private citizens. USAID has authority to spend these gifts and donations for development purposes under Section 635(d) of the Foreign Assistance Act. Pursuant to

the merger of USAID with the Department of State, remaining balances in this Fund will be managed by the Department of State.

## OVERSEAS PRIVATE INVESTMENT CORPORATION

### Federal Funds

#### OVERSEAS PRIVATE INVESTMENT CORPORATION PROGRAM ACCOUNT

#### Program and Financing (in millions of dollars)

Identification code 071–0100–0–1–151	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15	9	
3020 Outlays (gross) .....		-9	
3041 Recoveries of prior year unpaid obligations, expired .....	-6		
3050 Unpaid obligations, end of year .....	9		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	15	9	
3200 Obligated balance, end of year .....	9		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		9	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		9	

The Better Utilization of Investments Leading to Development Act of 2018 (The BUILD Act), signed into law on October 5, 2018, consolidates, modernizes and reforms the U.S. Government's development finance capabilities—primarily the Overseas Private Investment Corporation (OPIC) and the Development Credit Authority (DCA) of the U.S. Agency for International Development (USAID)—into a new agency: the United States International Development Finance Corporation (DFC), which launched on January 2, 2020. DFC continues to liquidate the last obligations in this account.

As required by the Federal Credit Reform Act of 1990, the Program Account records the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

## TRADE AND DEVELOPMENT AGENCY

### Federal Funds

#### TRADE AND DEVELOPMENT AGENCY

*For necessary expenses to carry out the provisions of section 661 of the Foreign Assistance Act of 1961, \$87,000,000, to remain available until September 30, 2027, of which no more than \$24,500,000 may be used for administrative expenses: Provided, That of the funds appropriated under this heading, not more than \$5,000 may be available for representation and entertainment expenses.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 011–1001–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Feasibility studies, technical assistance, and other activities .....	70	70	71
0002 Operating expenses .....	24	24	24
0100 Direct program activities, subtotal .....	94	94	95
0799 Total direct obligations .....	94	94	95
0801 Trade and Development Agency (Reimbursable) .....	16	16	15
0900 Total new obligations, unexpired accounts .....	110	110	110

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	34	49	51
1012	Unobligated balance transfers between expired and unexpired accounts .....	11		
1021	Recoveries of prior year unpaid obligations .....	6	6	
1070	Unobligated balance (total) .....	51	55	51
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	87	87	87
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	28	21	
1701	Change in uncollected payments, Federal sources .....	-7	-2	
1750	Spending auth from offsetting collections, disc (total) .....	21	19	
1900	Budget authority (total) .....	108	106	87
1930	Total budgetary resources available .....	159	161	138
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	49	51	28

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	189	186	75
3010	New obligations, unexpired accounts .....	110	110	110
3011	Obligations ("upward adjustments"), expired accounts .....	3		
3020	Outlays (gross) .....	-94	-215	-56
3040	Recoveries of prior year unpaid obligations, unexpired .....	-6	-6	
3041	Recoveries of prior year unpaid obligations, expired .....	-16		
3050	Unpaid obligations, end of year .....	186	75	129
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-17	-10	-8
3070	Change in uncollected pymts, Fed sources, unexpired .....	7	2	
3090	Uncollected pymts, Fed sources, end of year .....	-10	-8	-8
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	172	176	67
3200	Obligated balance, end of year .....	176	67	121

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	108	106	87
Outlays, gross:				
4010	Outlays from new discretionary authority .....	18	37	12
4011	Outlays from discretionary balances .....	76	178	44
4020	Outlays, gross (total) .....	94	215	56
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-28	-21	
4040	Offsets against gross budget authority and outlays (total) ....	-28	-21	
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	7	2	
4060	Additional offsets against budget authority only (total) .....	7	2	
4070	Budget authority, net (discretionary) .....	87	87	87
4080	Outlays, net (discretionary) .....	66	194	56
4180	Budget authority, net (total) .....	87	87	87
4190	Outlays, net (total) .....	66	194	56

The FY 2026 request for the U.S. Trade and Development Agency (USTDA) will help American companies create jobs through the export of U.S. goods and services for priority projects that are critical to national security. USTDA ensures U.S. businesses have equal access to export opportunities, and prioritizes activities that make Americans stronger, safer, and more prosperous.

#### Object Classification (in millions of dollars)

Identification code 011-1001-0-1-151				
	2024 actual	2025 est.	2026 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	8	8	8
11.3	Other than full-time permanent .....	1	1	1
11.9	Total personnel compensation .....	9	9	9
12.1	Civilian personnel benefits .....	3	3	3
21.0	Travel and transportation of persons .....	1	1	1
23.1	Rental payments to GSA .....	2	3	3
25.1	Advisory and assistance services .....	28	28	28
25.3	Other goods and services from Federal sources .....	6	6	6
41.0	Grants, subsidies, and contributions .....	45	45	45
99.0	Direct obligations .....	94	95	95

99.0	Reimbursable obligations .....	16	15	15
99.9	Total new obligations, unexpired accounts .....	110	110	110

#### Employment Summary

Identification code 011-1001-0-1-151				
	2024 actual	2025 est.	2026 est.	
1001	Direct civilian full-time equivalent employment .....	63	58	58

## UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION

### Federal Funds

#### INSURANCE OF DEBT PROGRAM ACCOUNT

#### Program and Financing (in millions of dollars)

Identification code 077-0410-0-1-151				
	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
Credit program obligations:				
0707	Reestimates of loan guarantee subsidy .....		34	
0708	Interest on reestimates of loan guarantee subsidy .....		3	
0900	Total new obligations, unexpired accounts (object class 41.0) .....		37	

<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....		37	
1930	Total budgetary resources available .....		37	

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....		37	
3020	Outlays (gross) .....		-37	

<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....		37	
Outlays, gross:				
4100	Outlays from new mandatory authority .....		37	
4180	Budget authority, net (total) .....		37	
4190	Outlays, net (total) .....		37	

#### Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 077-0410-0-1-151				
	2024 actual	2025 est.	2026 est.	
Guaranteed loan levels supportable by subsidy budget authority:				
215001	Insurance of Debt .....	100	50	4,125
Guaranteed loan subsidy (in percent):				
232001	Insurance of Debt .....	-20	0.00	0.00
232999	Weighted average subsidy rate .....	-20	0.00	0.00
Guaranteed loan subsidy outlays:				
234001	Insurance of Debt .....			-1
Guaranteed loan reestimates:				
235001	Insurance of Debt .....	-17	36	

As required by the Federal Credit Reform Act of 1990, the Program Account records the subsidy costs associated with the insurance of debt products committed in 1992 and beyond (including modifications and cost re-estimates of insurance of debt products that resulted from commitments in any year). The subsidy amounts are estimated on a present value basis.

#### CORPORATE CAPITAL ACCOUNT

The United States International Development Finance Corporation (the Corporation) is authorized to make such expenditures and commitments within the limits of funds and borrowing authority available to the Corporation, and in accordance with the law, and to make such expenditures and commitments without regard to fiscal year limitations, as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the programs for the current fiscal year for the Corporation: Provided, That for necessary expenses of the activities described in subsections (b), (c), (e), (f), and (g) of section 1421 of the BUILD Act of 2018 (divi-

## CORPORATE CAPITAL ACCOUNT—Continued

sion F of Public Law 115–254) and for administrative expenses to carry out authorized activities described in section 1434(d) of such Act, \$803,000,000: Provided further, That of the amount provided—

(1) \$230,000,000 shall remain available until September 30, 2028, for administrative expenses to carry out authorized activities (including an amount for official reception and representation expenses which shall not exceed \$25,000); and

(2) \$573,000,000 shall remain available until September 30, 2028, for the activities described in subsections (b), (c), (e), (f), and (g) of section 1421 of the BUILD Act of 2018, except such amounts obligated in a fiscal year for activities described in section 1421(c) of such Act shall remain available for disbursement for the term of the underlying project: Provided further, That amounts made available under this paragraph may be paid to the "United States International Development Finance Corporation—Program Account" for programs authorized by subsections (b), (e), (f), and (g) of section 1421 of the BUILD Act of 2018:

Provided further, That funds may only be obligated pursuant to section 1421(g) of the BUILD Act of 2018 subject to prior consultation with the appropriate congressional committees and the regular notification procedures of the Committees on Appropriations: Provided further, That funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs for support by the Corporation in upper-middle income countries shall be subject to prior consultation with the Committees on Appropriations: Provided further, That in fiscal year 2026 collections of amounts described in section 1434(h) of the BUILD Act of 2018 shall be credited as offsetting collections to this appropriation: Provided further, That such collections collected in fiscal year 2026 in excess of \$803,000,000 shall be credited to this account and shall be available in future fiscal years only to the extent provided in advance in appropriations Acts: Provided further, That in fiscal year 2026, if such collections are less than \$803,000,000, receipts collected pursuant to the BUILD Act of 2018 and the Federal Credit Reform Act of 1990, in an amount equal to such shortfall, shall be credited as offsetting collections to this appropriation: Provided further, That fees charged for project-specific transaction costs as described in section 1434(k) of the BUILD Act of 2018, and other direct costs associated with origination or monitoring services provided to specific or potential investors, shall not be considered administrative expenses for the purposes of this heading: Provided further, That such fees shall be credited to this account for such purposes, to remain available until expended: Provided further, That funds appropriated or otherwise made available under this heading may not be used to provide any type of assistance that is otherwise prohibited by any other provision of law or to provide assistance to any foreign country that is otherwise prohibited by any other provision of law: Provided further, That the sums herein appropriated from the General Fund shall be reduced on a dollar-for-dollar basis by the offsetting collections described under this heading so as to result in a final fiscal year appropriation from the General Fund estimated at \$368,000,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code	077–4483–0–3–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Administrative Expenses .....	248	282	230
0002	Program - Equity .....	640	530	580
0003	Insurance claims .....	10	39	39
0004	Program - Positive Subsidy & TA .....	207	213	302
0005	Project Specific Costs .....	4	15	20
0799	Total direct obligations .....	1,109	1,079	1,171
0801	Reimbursable program activity (IAAs) .....	38	5	5
0900	Total new obligations, unexpired accounts .....	1,147	1,084	1,176
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	6,464	6,504	6,579
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	4,720		
1012	Unobligated balance transfers between expired and unexpired accounts .....	36		
1021	Recoveries of prior year unpaid obligations .....	52	1	1
1033	Recoveries of prior year paid obligations .....	1		
1070	Unobligated balance (total) .....	6,553	6,505	6,580
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation -(reduced by offsetting collections) .....	719	538	368
Spending authority from offsetting collections, discretionary:				
1700	Collected - Treasury Interest .....	148	161	172
1700	Collected - Negative Subsidy To This Acct (NSR) .....	116	348	247
1700	Collected - DFC Deal Fees and Retainer Fees .....	28	50	50

1700	Collected - Equity .....	33	8	8
1701	Change in uncollected payments, Federal sources .....		9	9
1750	Spending auth from offsetting collections, disc (total) .....	325	576	486
Spending authority from offsetting collections, mandatory:				
1800	Collected - Insurance Premiums .....	39	39	39
1800	Collected - OPIC Portfolio - Fees .....	16	5	5
1850	Spending auth from offsetting collections, mand (total) .....	55	44	44
1900	Budget authority (total) .....	1,099	1,158	898
1930	Total budgetary resources available .....	7,652	7,663	7,478
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-1		
1941	Unexpired unobligated balance, end of year .....	6,504	6,579	6,302

## Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,160	1,494	1,519
3010	New obligations, unexpired accounts .....	1,147	1,084	1,176
3020	Outlays (gross) .....	-735	-1,058	-890
3040	Recoveries of prior year unpaid obligations, unexpired .....	-52	-1	-1
3041	Recoveries of prior year unpaid obligations, expired .....	-26		
3050	Unpaid obligations, end of year .....	1,494	1,519	1,804
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-49	-49	-58
3070	Change in uncollected pymts, Fed sources, unexpired .....		-9	-9
3090	Uncollected pymts, Fed sources, end of year .....	-49	-58	-67
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,111	1,445	1,461
3200	Obligated balance, end of year .....	1,445	1,461	1,737

## Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	1,044	1,114	854
Outlays, gross:				
4010	Outlays from new discretionary authority .....	280	781	625
4011	Outlays from discretionary balances .....	443	263	251
4020	Outlays, gross (total) .....	723	1,044	876
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-152	-348	-247
4031	Interest on Treasury securities .....	-148	-161	-172
4033	Non-Federal sources - DFC Deal Fees .....	-25	-50	-50
4033	Non-Federal sources - Equity .....	-33	-8	-8
4040	Offsets against gross budget authority and outlays (total) ....	-358	-567	-477
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....		-9	-9
4052	Offsetting collections credited to expired accounts .....	32		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060	Additional offsets against budget authority only (total) .....	33	-9	-9
4070	Budget authority, net (discretionary) .....	719	538	368
4080	Outlays, net (discretionary) .....	365	477	399
Mandatory:				
4090	Budget authority, gross .....	55	44	44
Outlays, gross:				
4100	Outlays from new mandatory authority .....	12	2	2
4101	Outlays from mandatory balances .....		12	12
4110	Outlays, gross (total) .....	12	14	14
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-18		
4123	Non-Federal sources .....	-37	-44	-44
4130	Offsets against gross budget authority and outlays (total) ....	-55	-44	-44
4170	Outlays, net (mandatory) .....	-43	-30	-30
4180	Budget authority, net (total) .....	719	538	368
4190	Outlays, net (total) .....	322	447	369

## Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value .....	6,368	6,753	6,885
5001	Total investments, EOY: Federal securities: Par value .....	6,753	6,885	6,949
5010	Total investments, SOY: non-Fed securities: Market value .....		-19	
5011	Total investments, EOY: non-Fed securities: Market value .....	-19		

All the United States International Development Finance Corporation (DFC) administrative, insurance, and program activities (including subsidy, equity, and technical assistance) are presented in the DFC Corporate Capital Account. Upon receipt of funding, DFC transfers program funding that supports debt activities and technical assistance to the Program Account.

**Object Classification** (in millions of dollars)

Identification code 077-4483-0-3-151	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	104	114	87
12.1 Civilian personnel benefits .....	36	39	25
21.0 Travel and transportation of persons .....	8	5	5
21.0 Travel and transportation of persons (Project Specific Costs) ....	2	7	10
23.2 Rental payments to others .....	11	18	19
23.3 Communications, utilities, and miscellaneous charges .....	2	3	2
25.1 Advisory and assistance services .....	66	63	58
25.1 Advisory and assistance services (Project Specific Costs) .....	2	8	10
25.2 Other services from non-Federal sources .....	2		
25.3 Other goods and services from Federal sources .....	1		
25.7 Operation and maintenance of equipment .....	14	35	32
26.0 Supplies and materials .....	3	5	4
31.0 Equipment .....	2		
41.0 Equity .....	640	530	580
41.0 Grants, subsidies, and technical assistance .....	207	213	300
42.0 Insurance claims and indemnities .....	10	39	39
99.0 Direct obligations .....	1,110	1,079	1,171
Reimbursable obligations:			
25.2 Other services from non-Federal sources .....	37		
25.3 Other goods and services from Federal sources .....		5	5
99.0 Reimbursable obligations .....	37	5	5
99.9 Total new obligations, unexpired accounts .....	1,147	1,084	1,176

**Employment Summary**

Identification code 077-4483-0-3-151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	673	697	550

**EQUITY INVESTMENTS ACCOUNT**

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 077-0500-4-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Equity Investments .....			800
0900 Total new obligations, unexpired accounts (object class 41.0) .....			800
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			3,000
1900 Budget authority (total) .....			3,000
1930 Total budgetary resources available .....			3,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			2,200
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			800
3020 Outlays (gross) .....			-800
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			3,000
Outlays, gross:			
4100 Outlays from new mandatory authority .....			800
4180 Budget authority, net (total) .....			3,000
4190 Outlays, net (total) .....			800

This account includes a \$3 billion request for a new mandatory appropriation, structured as a revolving fund on a cash basis to allow DFC to recycle any realized returns from these equity investments without further appropriation. This request supports the Administration's goal to exponentially scale up DFC's equity program, while maintaining budget integrity and consistency across all federal asset purchases. By continuing equity purchases on a cash basis, the full risk to taxpayers is acknowledged up front and the incentive to make strategic, beneficial investments that create future returns for the American taxpayer is recognized through the revolving

nature of the Fund. DFC's equity investments provide a valuable foreign policy tool for the Administration to direct early stage capital to strategic regions while crowding in additional private sector capital.

**PROGRAM ACCOUNT**

*Amounts paid from "United States International Development Finance Corporation—Corporate Capital Account" (CCA) shall remain available until September 30, 2028: Provided, That amounts paid to this account from CCA or transferred to this account pursuant to section 1434(j) of the BUILD Act of 2018 (division F of Public Law 115-254) shall be available for the costs of direct and guaranteed loans provided by the Corporation pursuant to section 1421(b) of such Act and the costs of modifying loans and loan guarantees transferred to the Corporation pursuant to section 1463 of such Act: Provided further, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That such amounts obligated in a fiscal year shall remain available for disbursement for the following 8 fiscal years: Provided further, That funds made available in this Act and transferred to carry out the Foreign Assistance Act of 1961 pursuant to section 1434(j) of the BUILD Act of 2018 may remain available for obligation for 1 additional fiscal year: Provided further, That the total loan principal or guaranteed principal amount shall not exceed \$15,000,000,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 077-0110-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	115	72	193
0702 Loan guarantee subsidy .....	82	89	51
0703 Subsidy for modifications of direct loans .....	1	1	1
0704 Subsidy for modifications of loan guarantees .....		1	1
0705 Reestimates of direct loan subsidy .....	203	191	
0706 Interest on reestimates of direct loan subsidy .....	30	34	
0707 Reestimates of loan guarantee subsidy .....	202	243	
0708 Interest on reestimates of loan guarantee subsidy .....	43	46	
0715 Technical assistance .....	52	53	60
0900 Total new obligations, unexpired accounts (object class 41.0) .....	728	730	306
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	174	237	251
1011 Unobligated balance transfer from other acct [072-1021] ....	5	1	1
1011 Unobligated balance transfer from other acct [072-1037] ....	86		
1012 Unobligated balance transfers between expired and unexpired accounts .....	9		
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	280	238	252
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation - re-estimates .....	478	522	
Spending authority from offsetting collections, discretionary:			
1700 Collected - DFC CCA .....	207	221	226
1900 Budget authority (total) .....	685	743	226
1930 Total budgetary resources available .....	965	981	478
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	237	251	172
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	281	403	446
3010 New obligations, unexpired accounts .....	728	730	306
3020 Outlays (gross) .....	-588	-687	-159
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3041 Recoveries of prior year unpaid obligations, expired .....	-12		
3050 Unpaid obligations, end of year .....	403	446	593
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	281	403	446
3200 Obligated balance, end of year .....	403	446	593
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	207	221	226
Outlays, gross:			
4010 Outlays from new discretionary authority .....	7	46	47

PROGRAM ACCOUNT—Continued  
Program and Financing—Continued

Identification code 077-0110-0-1-151	2024 actual	2025 est.	2026 est.
4011 Outlays from discretionary balances .....	103	119	112
4020 Outlays, gross (total) .....	110	165	159
Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030 Federal sources: 77-4483 Corporate Capital Account .....	-207	-221	-226
4040 Offsets against gross budget authority and outlays (total) ....	-207	-221	-226
Mandatory:			
4090 Budget authority, gross .....	478	522	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	478	522	.....
4180 Budget authority, net (total) .....	478	522	.....
4190 Outlays, net (total) .....	381	466	-67

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 077-0110-0-1-151	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Direct Loans .....	6,425	9,000	9,250
115003 Direct Loan Investment Funds .....	47	1,000	70
115004 Direct Loans in Foreign Currencies .....	137	500	200
115999 Total direct loan levels .....	6,609	10,500	9,520
Direct loan subsidy (in percent):			
132001 Direct Loans .....	-3.49	-3.98	1.78
132003 Direct Loan Investment Funds .....	-4.36	-3.33	-7.41
132004 Direct Loans in Foreign Currencies .....	8.11	10.00	2.20
132999 Weighted average subsidy rate .....	-3.26	-3.25	1.72
Direct loan subsidy budget authority:			
133001 Direct Loans .....	-224	-358	165
133003 Direct Loan Investment Funds .....	-2	-33	-5
133004 Direct Loans in Foreign Currencies .....	11	50	4
133999 Total subsidy budget authority .....	-215	-341	164
Direct loan subsidy outlays:			
134001 Direct Loans .....	-38	-228	-105
134003 Direct Loan Investment Funds .....	-11	-7	-1
134999 Total subsidy outlays .....	-49	-235	-106
Direct loan reestimates:			
135001 Direct Loans .....	-154	-177	.....
135002 NIS Direct Loans .....	.....	-2	.....
135003 Direct Loan Investment Funds .....	26	5	.....
135004 Direct Loans in Foreign Currencies .....	-11	-6	.....
135005 Hybrid Participation Notes .....	-1	-6	.....
135999 Total direct loan reestimates .....	-140	-186	.....
Guaranteed loan levels supportable by subsidy budget authority:			
215001 USAID Mission-led Guarantees .....	577	500	830
215002 Loan Guarantees .....	806	500	1,160
215007 Loan Guarantees in Foreign Currencies .....	22	500	30
215999 Total loan guarantee levels .....	1,405	1,500	2,020
Guaranteed loan subsidy (in percent):			
232001 USAID Mission-led Guarantees .....	12.66	4.99	4.48
232002 Loan Guarantees .....	0.77	-1.34	1.12
232007 Loan Guarantees in Foreign Currencies .....	3.13	10.66	3.95
232999 Weighted average subsidy rate .....	5.69	4.77	2.54
Guaranteed loan subsidy budget authority:			
233001 USAID Mission-led Guarantees .....	73	25	37
233002 Loan Guarantees .....	6	-7	13
233007 Loan Guarantees in Foreign Currencies .....	1	53	1
233999 Total subsidy budget authority .....	80	71	51
Guaranteed loan subsidy outlays:			
234001 USAID Mission-led Guarantees .....	18	58	26
234002 Loan Guarantees .....	6	8	4
234003 Guaranteed Loan Investment Funds .....	-15	-2	-4
234007 Loan Guarantees in Foreign Currencies .....	16	-1	-1
234999 Total subsidy outlays .....	25	63	25
Guaranteed loan reestimates:			
235001 USAID Mission-led Guarantees .....	-4	-10	.....
235002 Loan Guarantees .....	20	-171	.....
235003 Guaranteed Loan Investment Funds .....	49	32	.....
235005 NIS Guaranteed Loans .....	3	.....	.....
235006 Limited Arbitral Award Coverage .....	-4	-5	.....
235007 Loan Guarantees in Foreign Currencies .....	.....	-2	.....

235999 Total guaranteed loan reestimates ..... 64 -156 .....

As required by the Federal Credit Reform Act of 1990, the Program Account records the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including modifications and cost re-estimates of direct loans or loan guarantees that resulted from obligations or commitments in any year). The subsidy amounts are estimated on a present value basis.

UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION  
INSPECTOR GENERAL

*For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), \$7,200,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 077-0111-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of the Inspector General .....	7	7	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7	7	7
1900 Budget authority (total) .....	7	7	7
1930 Total budgetary resources available .....	9	9	9
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	.....
3010 New obligations, unexpired accounts .....	7	7	7
3020 Outlays (gross) .....	-7	-9	-7
3050 Unpaid obligations, end of year .....	2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	.....
3200 Obligated balance, end of year .....	2	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7	7	7
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	7	7
4011 Outlays from discretionary balances .....	2	2	.....
4020 Outlays, gross (total) .....	7	9	7
4180 Budget authority, net (total) .....	7	7	7
4190 Outlays, net (total) .....	7	9	7

The President's Budget requests \$7.2 million for DFC OIG. This will allow the OIG to continue to independently oversee DFC through audits, investigations, and inspections that identify improvements to the management and execution of DFC's operation and programs.

Through its audits and investigations DFC OIG prevents, detects, and deters fraud, waste, and abuse involving DFC investments, projects, systems, employees, and contractors. The OIG also provides advice and assistance to agency management, the DFC Board of Directors, and Congress. DFC OIG's work strives to promote efficiency, effectiveness, and economy in DFC's programs and operations, which so far has identified more than \$100 million in cost avoidance, resulting in a positive return on America's investment in DFC OIG.

## Object Classification (in millions of dollars)

Identification code 077-0111-0-1-151	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	2

12.1	Civilian personnel benefits .....	1	1	1
23.2	Rental payments to others .....	1	1	1
25.1	Advisory and assistance services .....	3	3	3
99.9	Total new obligations, unexpired accounts .....	7	7	7

**Employment Summary**

Identification code 077-0111-0-1-151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	15	16	20

**GUARANTEED LOAN FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 077-4485-0-3-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711 Default claim payments on principal .....	400	323	323
0713 Payment of interest to Treasury .....	28	40	40
0740 Negative subsidy obligations .....		17	
0742 Downward reestimates paid to receipt accounts .....	153	369	
0743 Interest on downward reestimates .....	28	76	
0900 Total new obligations, unexpired accounts .....	609	825	363
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	661	1,143	2,838
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	160		
1021 Recoveries of prior year unpaid obligations .....	9	10	3
1023 Unobligated balances applied to repay debt .....	-133	-305	-305
1024 Unobligated balance of borrowing authority withdrawn .....	-9		
1070 Unobligated balance (total) .....	688	848	2,536
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	492	1,000	1,000
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	971	2,015	1,679
1801 Change in uncollected payments, Federal sources .....	23	200	200
1825 Spending authority from offsetting collections applied to repay debt .....	-422	-400	-400
1850 Spending auth from offsetting collections, mand (total) .....	572	1,815	1,479
1900 Budget authority (total) .....	1,064	2,815	2,479
1930 Total budgetary resources available .....	1,752	3,663	5,015
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,143	2,838	4,652
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	97	73	264
3010 New obligations, unexpired accounts .....	609	825	363
3020 Outlays (gross) .....	-624	-624	-624
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9	-10	-3
3050 Unpaid obligations, end of year .....	73	264	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-160	-183	-383
3070 Change in uncollected pymts, Fed sources, unexpired .....	-23	-200	-200
3090 Uncollected pymts, Fed sources, end of year .....	-183	-383	-583
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-63	-110	-119
3200 Obligated balance, end of year .....	-110	-119	-583
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,064	2,815	2,479
Financing disbursements:			
4110 Outlays, gross (total) .....	624	624	624
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources - subsidy payments from program account .....	-285	-365	-31
4122 Interest on uninvested funds .....	-23	-50	-50
4123 Claims recoveries - DCA .....	-663	-1,600	-1,598
4130 Offsets against gross budget authority and outlays (total) ....	-971	-2,015	-1,679
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-23	-200	-200

4160 Budget authority, net (mandatory) .....	70	600	600
4170 Outlays, net (mandatory) .....	-347	-1,391	-1,055
4180 Budget authority, net (total) .....	70	600	600
4190 Outlays, net (total) .....	-347	-1,391	-1,055

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 077-4485-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	1,405	1,500	2,020
2121 Limitation available from carry-forward .....			
2150 Total guaranteed loan commitments .....	1,405	1,500	2,020
2199 Guaranteed amount of guaranteed loan commitments .....	900	1,500	1,500
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	24,562	26,815	27,968
2231 Disbursements of new guaranteed loans .....	28	28	28
2231 Disbursements of new guaranteed loans .....	2,625	2,625	2,625
2251 Repayments and prepayments .....			
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-400	-1,500	-1,500
2263 Terminations for default that result in claim payments .....			
2264 Other adjustments, net .....			
2290 Outstanding, end of year .....	26,815	27,968	29,121
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	15	15	15
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	11,007	11,007	11,007
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	300	300	300
2310 Outstanding, start of year .....	1,189	888	896
2331 Disbursements for guaranteed loan claims .....	400	206	206
2351 Repayments of loans receivable .....	-409	-179	-179
2361 Write-offs of loans receivable .....	-592	-19	-19
2364 Other adjustments, net .....			
2390 Outstanding, end of year .....	888	896	904

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from loans guaranteed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

**Balance Sheet** (in millions of dollars)

Identification code 077-4485-0-3-151	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	661	960
Investments in U.S. securities:		
1106 Receivables, net .....	245	289
1206 Non-Federal assets: Receivables, net .....	156	201
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	1,189	888
1502 Interest receivable .....	40	6
1505 Allowance for subsidy cost (-) .....	-425	-212
1599 Net present value of assets related to defaulted guaranteed loans .....	804	682
1901 Other Federal assets: Other assets .....		
1999 Total assets .....	1,866	2,132
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	1,136	1,088
2104 Resources payable to Treasury .....		
2105 Other .....	181	446
Non-Federal liabilities:		
2204 Liabilities for loan guarantees .....	538	586
2207 Other .....	6	6
2999 Total liabilities .....	1,861	2,126
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	5	6

GUARANTEED LOAN FINANCING ACCOUNT—Continued  
Balance Sheet—Continued

Identification code 077-4485-0-3-151	2023 actual	2024 actual
4999 Total liabilities and net position .....	1,866	2,132

## DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 077-4484-0-3-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	6,609	10,500	9,520
0713 Payment of interest to Treasury .....	277	277	277
0740 Negative subsidy obligations .....	330	414	29
0741 Modification savings .....	3	1	1
0742 Downward reestimates paid to receipt accounts .....	344	374	.....
0743 Interest on downward reestimates .....	30	37	.....
0900 Total new obligations, unexpired accounts .....	7,593	11,603	9,827
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	139	442	17
1021 Recoveries of prior year unpaid obligations .....	1,195	.....	.....
1023 Unobligated balances applied to repay debt .....	-139	.....	.....
1024 Unobligated balance of borrowing authority withdrawn .....	-1,194	.....	.....
1070 Unobligated balance (total) .....	1	442	17
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	7,132	9,860	8,955
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1,656	1,728	1,728
1801 Change in uncollected payments, Federal sources .....	62	90	90
1825 Spending authority from offsetting collections applied to repay debt .....	-816	-500	-500
1850 Spending auth from offsetting collections, mand (total) .....	902	1,318	1,318
1900 Budget authority (total) .....	8,034	11,178	10,273
1930 Total budgetary resources available .....	8,035	11,620	10,290
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	442	17	463
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9,927	13,020	21,318
3010 New obligations, unexpired accounts .....	7,593	11,603	9,827
3020 Outlays (gross) .....	-3,305	-3,305	-3,305
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1,195	.....	.....
3050 Unpaid obligations, end of year .....	13,020	21,318	27,840
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-75	-137	-227
3070 Change in uncollected pymts, Fed sources, unexpired .....	-62	-90	-90
3090 Uncollected pymts, Fed sources, end of year .....	-137	-227	-317
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9,852	12,883	21,091
3200 Obligated balance, end of year .....	12,883	21,091	27,523
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	8,034	11,178	10,273
Financing disbursements:			
4110 Outlays, gross (total) .....	3,305	3,305	3,305
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources, credit subsidy .....	-285	-269	-18
4122 Interest on uninvested funds .....	-53	-53	-53
4123 Repayments of principal .....	-1,318	-1,406	-1,657
4130 Offsets against gross budget authority and outlays (total) ....	-1,656	-1,728	-1,728
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-62	-90	-90
4160 Budget authority, net (mandatory) .....	6,316	9,360	8,455
4170 Outlays, net (mandatory) .....	1,649	1,577	1,577
4180 Budget authority, net (total) .....	6,316	9,360	8,455
4190 Outlays, net (total) .....	1,649	1,577	1,577

## Status of Direct Loans (in millions of dollars)

Identification code 077-4484-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	6,609	10,500	9,520
1150 Total direct loan obligations .....	6,609	10,500	9,520
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	9,146	10,842	12,731
1231 Disbursements: Direct loan disbursements .....	2,554	2,350	2,350
1251 Repayments: Repayments and prepayments .....	-845	-333	-333
1263 Write-offs for default: Direct loans .....	-13	-128	-128
1290 Outstanding, end of year .....	10,842	12,731	14,620

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 077-4484-0-3-151	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	224	442
Investments in U.S. securities:		
1106 Receivables, net .....	233	225
1206 Non-Federal assets: Receivables, net .....	2	5
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	9,146	10,842
1402 Interest receivable .....	140	205
1405 Allowance for subsidy cost (-) .....	-25	-94
1499 Net present value of assets related to direct loans .....	9,261	10,953
1999 Total assets .....	9,720	11,625
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	9,346	11,214
2105 Other .....	374	411
2201 Non-Federal liabilities: Accounts payable .....	.....	.....
2999 Total liabilities .....	9,720	11,625
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	9,720	11,625

## INSURANCE OF DEBT FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 077-4389-0-3-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Direct program activity .....			
Credit program obligations:			
0742 Downward reestimates paid to receipt accounts .....	16	.....	.....
0743 Interest on downward reestimates .....	1	1	.....
0791 Direct program activities, subtotal .....	17	1	.....
0900 Total new obligations, unexpired accounts .....	24	1	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	30	21	57
1023 Unobligated balances applied to repay debt .....	-4	.....	.....
1070 Unobligated balance (total) .....	26	21	57
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	7	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	12	37	.....
1900 Budget authority (total) .....	19	37	.....
1930 Total budgetary resources available .....	45	58	57
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	21	57	57



<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	6	7	
3010	New obligations, unexpired accounts .....	24	1	
3020	Outlays (gross) .....	-18		
3050	Unpaid obligations, end of year .....	6	7	7
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....		6	7
3200	Obligated balance, end of year .....	6	7	7

<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	19	37	
Financing disbursements:				
4110	Outlays, gross (total) .....	18		
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....		-37	
4123	Non-Federal sources .....	-12		
4130	Offsets against gross budget authority and outlays (total) ....	-12	-37	
4160	Budget authority, net (mandatory) .....	7		
4170	Outlays, net (mandatory) .....	6	-37	
4180	Budget authority, net (total) .....	7		
4190	Outlays, net (total) .....	6	-37	

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 077-4389-0-3-151		2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority .....	100	50	4,125
2150	Total guaranteed loan commitments .....	100	50	4,125
2199	Guaranteed amount of guaranteed loan commitments .....	100	50	4,125
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....		100	200
2231	Disbursements of new guaranteed loans .....	100	100	100
2251	Repayments and prepayments .....			
2290	Outstanding, end of year .....	100	200	300
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	100	200	200

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from insurance of debt products in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

**Balance Sheet** (in millions of dollars)

Identification code 077-4389-0-3-151		2023 actual	2024 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury .....	30	21
Investments in U.S. securities:			
1106	Receivables, net .....		37
1999	Total assets .....	30	58
LIABILITIES:			
Federal liabilities:			
2103	Debt .....	16	12
2105	Other .....	17	1
2204	Non-Federal liabilities: Liabilities for loan guarantees .....	-7	41
2999	Total liabilities .....	26	54
NET POSITION:			
3300	Cumulative results of operations .....	4	4
4999	Total liabilities and net position .....	30	58

## URBAN AND ENVIRONMENTAL CREDIT PROGRAM ACCOUNT

**Program and Financing** (in millions of dollars)

Identification code 077-0401-0-1-151		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0708	Interest on reestimates of loan guarantee subsidy .....	.....	1	.....
0900	Total new obligations, unexpired accounts (object class 41.0) .....	.....	1	.....
<hr/>				
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	2	2	3
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation - Reestimates .....	.....	2	.....
1930	Total budgetary resources available .....	2	4	3
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	2	3	3
<hr/>				
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	.....	.....	-1
3010	New obligations, unexpired accounts .....	.....	1	.....
3020	Outlays (gross) .....	.....	-2	.....
3050	Unpaid obligations, end of year .....	.....	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	.....	.....	-1
3200	Obligated balance, end of year .....	.....	-1	-1

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross .....		2	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....		1	.....
4101	Outlays from mandatory balances .....	<u>          </u>	<u>1</u>	<u>.....</u>
4110	Outlays, gross (total) .....		2	.....
4180	Budget authority, net (total) .....		2	.....
4190	Outlays, net (total) .....		2	.....

**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 077-0401-0-1-151	2024 actual	2025 est.	2026 est.
Guaranteed loan reestimates:			
235001 DFC Urban and Environmental Loan Guarantees .....	-9	-1	.....

As required by the Federal Credit Reform Act of 1990, this account records, for this program, that supports Urban and Environmental Credit, the subsidy costs associated with loan guarantees committed in 1992 and beyond. The subsidy amounts are estimated on a net present value basis.

## URBAN AND ENVIRONMENTAL CREDIT GUARANTEED LOAN FINANCING ACCOUNT

**Program and Financing** (in millions of dollars)

Identification code 077-4344-0-3-151		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0711	Default claim payments on principal .....	6	5	5
0712	Default claim payments on interest .....		1	1
0742	Downward reestimates paid to receipt accounts .....	1		
0743	Interest on downward reestimates .....	7	2	
0791	Direct program activities, subtotal .....	14	8	6
0900	Total new obligations, unexpired accounts .....	14	8	6
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	33	21	15
Financing authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	2	2	
1900	Budget authority (total) .....	2	2	
1930	Total budgetary resources available .....	35	23	15

URBAN AND ENVIRONMENTAL CREDIT GUARANTEED LOAN FINANCING  
ACCOUNT—Continued  
Program and Financing—Continued

Identification code 077-4344-0-3-151	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	21	15	9
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			8
3010 New obligations, unexpired accounts .....	14	8	6
3020 Outlays (gross) .....	-14		
3050 Unpaid obligations, end of year .....		8	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			8
3200 Obligated balance, end of year .....		8	14

<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	2	
Financing disbursements:			
4110 Outlays, gross (total) .....	14		
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....		-2	
4122 Interest on uninvested funds .....	-1		
4123 Non-Federal sources .....	-1		
4130 Offsets against gross budget authority and outlays (total) ....	-2	-2	
4170 Outlays, net (mandatory) .....	12	-2	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	12	-2	

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 077-4344-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....			
2150 Total guaranteed loan commitments .....			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	147	133	120
2251 Repayments and prepayments .....	-8	-8	-8
Adjustments:			
2263 Terminations for default that result in claim payments .....	-6	-5	-5
2264 Other adjustments, net .....			
2290 Outstanding, end of year .....	133	120	107
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	56	56	56
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	92	98	98
2364 Other adjustments, net .....	6		
2390 Outstanding, end of year .....	98	98	98

This account is a non-budgetary account that records all of the cash flows resulting from post-1991 direct loans or loan guarantees that have been made under the U.S. Agency for International Development's (USAID's) urban and environment guaranty program.

**Balance Sheet** (in millions of dollars)

Identification code 077-4344-0-3-151	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	33	20
Investments in U.S. securities:		
1106 Receivables, net .....		2
Non-Federal assets:		
1206 Receivables, net .....	4	4
1207 Advances and prepayments .....		

Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	92	98
1502 Interest receivable .....	73	86
1505 Allowance for subsidy cost (-) .....	-13	-19
1599 Net present value of assets related to defaulted guaranteed loans .....	152	165
1999 Total assets .....	189	191
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		
2105 Other .....	9	3
2204 Non-Federal liabilities: Liabilities for loan guarantees .....	179	187
2999 Total liabilities .....	188	190
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	1	1
4999 Total liabilities and net position .....	189	191

MICROENTERPRISE AND SMALL ENTERPRISE DEVELOPMENT PROGRAM ACCOUNT

**Program and Financing** (in millions of dollars)

Identification code 077-0400-0-1-151	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

As required by the Federal Credit Reform Act of 1990, this account records, for this program, that supports Microenterprise and Small Enterprise Development, the subsidy costs associated with loan guarantees committed in 1992 and beyond. The subsidy amounts are estimated on a net present value basis.

MICROENTERPRISE AND SMALL ENTERPRISE DEVELOPMENT GUARANTEED LOAN  
FINANCING ACCOUNT

This account is a non-budgetary account that records all of the cash flows resulting from post-1991 direct loans or loan guarantees that have been made under the U.S. Agency for International Development's (USAID's) microenterprise and small enterprise guaranty program.

DEBT REDUCTION FINANCING ACCOUNT

**Program and Financing** (in millions of dollars)

Identification code 077-4137-0-3-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	2		
0900 Total new obligations, unexpired accounts .....	2		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	175	274	330
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	100	56	55
1801 Change in uncollected payments, Federal sources .....	1		
1850 Spending auth from offsetting collections, mand (total) .....	101	56	55
1930 Total budgetary resources available .....	276	330	385
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	274	330	385
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2		

3020	Outlays (gross) .....	-2		
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		-1
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	-1		-1
3200	Obligated balance, end of year .....	-1	-1	-1

**Financing authority and disbursements, net:**

	Mandatory:			
4090	Budget authority, gross .....	101	56	55
	Financing disbursements:			
4110	Outlays, gross (total) .....	2		
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources .....	-1	-1	
4122	Interest on uninvested funds .....	-21	-15	-15
4123	Non-Federal sources Loan Repayment Principal .....	-78	-32	-32
4123	Non-Federal sources Loan Repayment Interest .....		-8	-8
4130	Offsets against gross budget authority and outlays (total) ....	-100	-56	-55
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired .....	-1		
4170	Outlays, net (mandatory) .....	-98	-56	-55
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-98	-56	-55

**Status of Direct Loans (in millions of dollars)**

Identification code 077-4137-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	2		
1150 Total direct loan obligations .....	2		
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	611	571	559
1233 Disbursements: Purchase of loans assets from a liquidating account .....	2		
1251 Repayments: Repayments and prepayments .....	-42	-12	-12
1290 Outstanding, end of year .....	571	559	547

This account is a non-budgetary account that records all of the cash flows resulting from post-1991 direct loans or loan guarantees that have been reduced pursuant to programs such as the Heavily Indebted Poor Countries (HIPC) Initiative, and the Multilateral Debt Relief Initiative (MDRI), as well as through the Paris Club.

**Balance Sheet (in millions of dollars)**

Identification code 077-4137-0-3-151	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury .....	175	273
	Investments in U.S. securities:	
1106 Receivables, net .....	21	22
1206 Non-Federal assets: Receivables, net .....		
	Net value of assets related to post-1991 direct loans receivable:	
1401 Direct loans receivable, gross .....	611	571
1402 Interest receivable .....	12	14
1405 Allowance for subsidy cost (-) .....	-871	-932
1499 Net present value of assets related to direct loans .....	-248	-347
1999 Total assets .....	-52	-52
LIABILITIES:		
2105 Federal liabilities: Other .....		
2207 Non-Federal liabilities: Other .....		
2999 Total liabilities .....		
NET POSITION:		
3300 Cumulative results of operations .....	-52	-52
4999 Total liabilities and net position .....	-52	-52

**HOUSING AND OTHER CREDIT GUARANTY PROGRAMS LIQUIDATING ACCOUNT****Program and Financing (in millions of dollars)**

Identification code 077-4340-0-3-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal .....	2	4	4
0712 Default claim payments on interest .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 33.0) .....	3	5	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	
1022 Capital transfer of unobligated balances to general fund .....		-1	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	3	5	5
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	11	9	9
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-10	-9	-9
1850 Spending auth from offsetting collections, mand (total) .....	1		
1900 Budget authority (total) .....	4	5	5
1930 Total budgetary resources available .....	4	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1		

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3	5	5
3020 Outlays (gross) .....	-3	-5	-5

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	4	5	5
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	5	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-11	-9	-9
4180 Budget authority, net (total) .....	-7	-4	-4
4190 Outlays, net (total) .....	-8	-4	-4

**Status of Guaranteed Loans (in millions of dollars)**

Identification code 077-4340-0-3-151	2024 actual	2025 est.	2026 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	268	240	210
2251 Repayments and prepayments .....	-25	-25	-25
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-3	-5	-5
2264 Other adjustments, net .....			
2290 Outstanding, end of year .....	240	210	180
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	93	93	93
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	86	79	83
2310 Outstanding, start of year .....	86	79	83
2331 Disbursements for guaranteed loan claims .....		4	4
2351 Repayments of loans receivable .....	-93		
2364 Other adjustments, net .....			
2364 Other adjustments, net .....			
2390 Outstanding, end of year .....	79	83	87

This is a budget account that records all cash flows to and from the Government resulting from pre-1992 loan guarantee commitments from the U.S. Agency for International Development's (USAID's) legacy housing and urban and environment guaranty programs (unless they were modified and transferred to a financing account).

HOUSING AND OTHER CREDIT GUARANTY PROGRAMS LIQUIDATING  
ACCOUNT—Continued

## Balance Sheet (in millions of dollars)

Identification code 077-4340-0-3-151	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....		1
Non-Federal assets:		
1206 Receivables, net .....	1	1
1207 Advances and prepayments .....		
1701 Defaulted guaranteed loans, gross .....	86	79
1702 Interest receivable .....	14	18
1703 Allowance for estimated uncollectible loans and interest (-) .....	-54	-52
1704 Defaulted guaranteed loans and interest receivable, net .....	46	45
1705 Accounts receivable from foreclosed property .....	1	
1799 Value of assets related to loan guarantees .....	47	45
1999 Total assets .....	48	47
<b>LIABILITIES:</b>		
2105 Federal liabilities: Other .....		
Non-Federal liabilities:		
2204 Liabilities for loan guarantees .....		
2207 Other .....		
2999 Total liabilities .....		
<b>NET POSITION:</b>		
3100 Unexpended appropriations .....		
3300 Cumulative results of operations .....	48	47
3999 Total net position .....	48	47
4999 Total liabilities and net position .....	48	47

## ECONOMIC ASSISTANCE LOANS LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 077-4103-0-3-151	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	5	
1022 Capital transfer of unobligated balances to general fund .....	-5	-5	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	26	55	55
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-21	-55	-55
1850 Spending auth from offsetting collections, mand (total) .....	5		
1930 Total budgetary resources available .....	5		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	5		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-2		
4123 Non-Federal sources .....	-24	-55	-55
4130 Offsets against gross budget authority and outlays (total) ....	-26	-55	-55
4160 Budget authority, net (mandatory) .....	-21	-55	-55
4170 Outlays, net (mandatory) .....	-26	-55	-55
4180 Budget authority, net (total) .....	-21	-55	-55
4190 Outlays, net (total) .....	-26	-55	-55

## Status of Direct Loans (in millions of dollars)

Identification code 077-4103-0-3-151	2024 actual	2025 est.	2026 est.
<b>Cumulative balance of direct loans outstanding:</b>			
1210 Outstanding, start of year .....	320	286	286
1251 Repayments: Repayments and prepayments .....	-24	-55	-55
1264 Other adjustments, net (+ or -) .....	-10	55	55
1290 Outstanding, end of year .....	286	286	286

This account consolidates direct loan activity from legacy credit programs funded under various accounts, including the Economic Support Fund,

## Functional Development Assistance Program, and the Development Loan Fund.

## Balance Sheet (in millions of dollars)

Identification code 077-4103-0-3-151	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	5	5
1206 Non-Federal assets: Receivables, net .....		
1601 Direct loans, gross .....	320	286
1602 Interest receivable .....	443	453
1603 Allowance for estimated uncollectible loans and interest (-) .....	-537	-558
1604 Direct loans and interest receivable, net .....	226	181
1605 Accounts receivable from foreclosed property .....		
1699 Value of assets related to direct loans .....	226	181
1999 Total assets .....	231	186
<b>LIABILITIES:</b>		
2105 Federal liabilities: Other .....		
2207 Non-Federal liabilities: Other .....		
2999 Total liabilities .....		
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	231	186
4999 Total liabilities and net position .....	231	186

## PEACE CORPS

## Federal Funds

## PEACE CORPS

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses to carry out the provisions of the Peace Corps Act (22 U.S.C. 2501 et seq.), including the purchase of not to exceed five passenger motor vehicles for administrative purposes for use outside of the United States, \$430,500,000, of which \$7,800,000 is for the Office of Inspector General, to remain available until September 30, 2027: Provided, That the Director of the Peace Corps may transfer to the Foreign Currency Fluctuations Account, as authorized by section 16 of the Peace Corps Act (22 U.S.C. 2515), an amount not to exceed \$5,000,000: Provided further, That funds transferred pursuant to the previous proviso may not be derived from amounts made available for Peace Corps overseas operations: Provided further, That of the funds appropriated under this heading, not to exceed \$104,000 may be available for representation expenses, of which not to exceed \$4,000 may be made available for entertainment expenses: Provided further, That none of the funds appropriated under this heading shall be used to pay for abortions: Provided further, That notwithstanding the previous proviso, section 614 of division E of Public Law 113-76 shall apply to funds appropriated under this heading.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 011-0100-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity - Peace Corps .....	458	459	446
0002 Direct program activity - Peace Corps Inspector General .....	7	7	7
0799 Total direct obligations .....	465	466	453
0801 Peace Corps (Reimbursable) .....	5	3	
0900 Total new obligations, unexpired accounts .....	470	469	453
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	35	21	8
1021 Recoveries of prior year unpaid obligations .....	19	16	12
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	55	37	20
Budget authority:			
Appropriations, discretionary:			
1100 .....	431	431	431
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	6	9	2
1900 Budget authority (total) .....	437	440	433
1930 Total budgetary resources available .....	492	477	453

Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-1		
1941	Unexpired unobligated balance, end of year .....	21	8	

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	147	108	124
3010	New obligations, unexpired accounts .....	470	469	453
3011	Obligations ("upward adjustments"), expired accounts .....	1		
3020	Outlays (gross) .....	-485	-435	-435
3040	Recoveries of prior year unpaid obligations, unexpired .....	-19	-16	-12
3041	Recoveries of prior year unpaid obligations, expired .....	-6	-2	-2
3050	Unpaid obligations, end of year .....	108	124	128
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	145	106	122
3200	Obligated balance, end of year .....	106	122	126

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	437	440	433
Outlays, gross:				
4010	Outlays from new discretionary authority .....	328	308	303
4011	Outlays from discretionary balances .....	157	127	132
4020	Outlays, gross (total) .....	485	435	435
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-5	-6	
4033	Non-Federal sources .....	-2	-3	-2
4040	Offsets against gross budget authority and outlays (total) ....	-7	-9	-2
Additional offsets against gross budget authority only:				
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060	Additional offsets against budget authority only (total) .....	1		
4070	Budget authority, net (discretionary) .....	431	431	431
4080	Outlays, net (discretionary) .....	478	426	433
4180	Budget authority, net (total) .....	431	431	431
4190	Outlays, net (total) .....	478	426	433

The Peace Corps will provide direct and indirect support to Americans serving as Volunteers in FY 2026, including the necessary safety and security provisions for Volunteers, trainees, and staff. The FY 2026 Budget supports recruitment, screening, and placement of Peace Corps trainees and represents a cost-effective investment in strengthening our nation. The Peace Corps enters a country upon invitation of the host country government, and Volunteers help fill the trained manpower needs of developing countries and encourage self-sustaining development of skilled manpower.

The Peace Corps Office of Inspector General provides independent oversight in accordance with the Inspector General Act of 1978, as amended. Through audits, evaluations and investigations the office prevents and detects waste, fraud, abuse and mismanagement; provides advice and assistance to agency management; and promotes efficiency, effectiveness and economy in agency programs and operations.

#### Object Classification (in millions of dollars)

Identification code 011-0100-0-1-151				
	2024 actual	2025 est.	2026 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	101	103	95
11.3	Other than full-time permanent .....	23	23	21
11.5	Other personnel compensation .....	3	2	2
11.9	Total personnel compensation .....	127	128	118
12.1	Civilian personnel benefits .....	88	96	96
21.0	Travel and transportation of persons .....	25	20	20
22.0	Transportation of things .....	3	3	3
23.1	Rental payments to GSA .....	10	10	10
23.2	Rental payments to others .....	17	17	16
23.3	Communications, utilities, and miscellaneous charges .....	18	15	15
25.1	Advisory and assistance services .....	22	28	28
25.2	Other services from non-Federal sources .....	96	92	91
25.3	Other goods and services from Federal sources .....	12	12	12
25.4	Operation and maintenance of facilities .....	3	2	2
25.6	Medical care .....	23	28	28

25.7	Operation and maintenance of equipment .....	3	2	2
26.0	Supplies and materials .....	11	9	9
31.0	Equipment .....	6	3	3
32.0	Land and structures .....	1	1	
99.0	Direct obligations .....	465	466	453
99.0	Reimbursable obligations .....	5	3	
99.9	Total new obligations, unexpired accounts .....	470	469	453

#### Employment Summary

Identification code 011-0100-0-1-151				
	2024 actual	2025 est.	2026 est.	
1001	Direct civilian full-time equivalent employment .....	968	937	878
2001	Reimbursable civilian full-time equivalent employment .....	12	9	9

#### FOREIGN CURRENCY FLUCTUATIONS

##### Program and Financing (in millions of dollars)

Identification code 011-0101-0-1-151				
	2024 actual	2025 est.	2026 est.	
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	5	5	5
1930	Total budgetary resources available .....	5	5	5
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	5	5	5
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

This account transfers funds to the operating expense account for the Peace Corps to finance upward adjustments of recorded obligations because of foreign currency fluctuations. Transfers are made as needed to meet disbursement requirements in excess of funds otherwise available for obligation adjustment. Net gains resulting from favorable exchange rates are returned to this account and are available for subsequent transfer when needed. The account is replenished through the utilization of a special transfer authority that allows the Peace Corps to withdraw unobligated balances from the operating expenses account from prior years as long as the authorized limit of \$5 million is not exceeded at the time of the transfer.

#### HOST COUNTRY RESIDENT CONTRACTORS SEPARATION LIABILITY FUND

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 011-5395-0-2-151				
	2024 actual	2025 est.	2026 est.	
0100	Balance, start of year .....			1
Receipts:				
Current law:				
1140	Agency Contributions, Host Country Resident Contractors Separation Liability Fund .....	3	3	3
2000	Total: Balances and receipts .....	3	3	4
Appropriations:				
Current law:				
2101	Host Country Resident Contractors Separation Liability Fund .....	-3	-2	-2
5099	Balance, end of year .....		1	2

##### Program and Financing (in millions of dollars)

Identification code 011-5395-0-2-151				
	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
0801	Host Country Resident Contractors Separation Liability Fund (Reimbursable) .....	3	2	2
0900	Total new obligations, unexpired accounts (object class 25.2) .....	3	2	2
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	3	2	2

HOST COUNTRY RESIDENT CONTRACTORS SEPARATION LIABILITY FUND—Continued  
Program and Financing—Continued

Identification code 011–5395–0–2–151	2024 actual	2025 est.	2026 est.
1930 Total budgetary resources available .....	3	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	39	35	
3010 New obligations, unexpired accounts .....	3	2	2
3020 Outlays (gross) .....	-7	-37	
3050 Unpaid obligations, end of year .....	35		2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	39	35	
3200 Obligated balance, end of year .....	35		2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	3	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....		2	
4101 Outlays from mandatory balances .....	7	35	
4110 Outlays, gross (total) .....	7	37	
4180 Budget authority, net (total) .....	3	2	2
4190 Outlays, net (total) .....	7	37	

This fund is maintained to pay separation costs for Host Country Resident Personal Services Contractors of the Peace Corps in those countries in which such pay is legally authorized. The fund will be maintained by annual government contributions which are appropriated in the Peace Corps' operating account.

**Trust Funds**

PEACE CORPS MISCELLANEOUS TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 011–9972–0–7–151	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....		1	4
Receipts:			
Current law:			
1130 Miscellaneous Trust Funds, Peace Corps .....	1	3	3
2000 Total: Balances and receipts .....	1	4	7
5099 Balance, end of year .....	1	4	7

Program and Financing (in millions of dollars)

Identification code 011–9972–0–7–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0881 Peace Corps Miscellaneous Trust Fund (Reimbursable) .....	1	2	2
0900 Total new obligations, unexpired accounts (object class 25.2) .....	1	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	3	3
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		2	2
1900 Budget authority (total) .....		2	2
1930 Total budgetary resources available .....	4	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	3	
3010 New obligations, unexpired accounts .....	1	2	2
3020 Outlays (gross) .....		-5	-2
3050 Unpaid obligations, end of year .....	3		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	3	
3200 Obligated balance, end of year .....	3		

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	2		2
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2		2
4011 Outlays from discretionary balances .....	3		
4020 Outlays, gross (total) .....	5		2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Non-Federal sources .....	-2		-2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	3		

Miscellaneous contributions received by gift, devise, or bequest, that are used for the furtherance of the program, as authorized by 22 U.S.C. 2509(a)(4) (75 Stat. 612, as amended). Trust funds also include a fund to pay separation costs for Foreign Service National employees of the Peace Corps in those countries in which such pay is legally authorized. The fund, as authorized by Section 151 of Public Law 102–138, is maintained by annual Government contributions which are appropriated in the Peace Corps salaries and expenses account.

**INTER-AMERICAN FOUNDATION**

*Federal Funds*

INTER-AMERICAN FOUNDATION

*For necessary expenses to carry out the closure of the Inter-American Foundation, \$10,000,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Special and Trust Fund Receipts (in millions of dollars)

Identification code 164–3100–0–1–151	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1
Receipts:			
Current law:			
1130 Gifts and Contributions, Inter-American Foundation .....	1	1	1
2000 Total: Balances and receipts .....	1	1	2
Appropriations:			
Current law:			
2101 Inter-American Foundation .....	-1		
5099 Balance, end of year .....		1	2

Program and Financing (in millions of dollars)

Identification code 164–3100–0–1–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Development grants .....	27	26	
0003 Program Implementation Expenses .....	9	14	6
0005 Administrative Expenses .....	9	8	4
0799 Total direct obligations .....	45	48	10
0801 Development Grants (SPTF) .....		1	
0899 Total reimbursable obligations .....		1	
0900 Total new obligations, unexpired accounts .....	45	49	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	12	12
1021 Recoveries of prior year unpaid obligations .....	1	2	2
1070 Unobligated balance (total) .....	9	14	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	47	47	10
1101 Appropriation (special or trust) .....	1		
1160 Appropriation, discretionary (total) .....	48	47	10
1900 Budget authority (total) .....	48	47	10
1930 Total budgetary resources available .....	57	61	24
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	12	12	14

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	51	48	48
3010	New obligations, unexpired accounts .....	45	49	10
3011	Obligations ("upward adjustments"), expired accounts .....	1		
3020	Outlays (gross) .....	-45	-46	-36
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	-2	-2
3041	Recoveries of prior year unpaid obligations, expired .....	-3	-1	-1
3050	Unpaid obligations, end of year .....	48	48	19
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	51	48	48
3200	Obligated balance, end of year .....	48	48	19
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	48	47	10
Outlays, gross:				
4010	Outlays from new discretionary authority .....	17	17	5
4011	Outlays from discretionary balances .....	28	29	31
4020	Outlays, gross (total) .....	45	46	36
4180	Budget authority, net (total) .....	48	47	10
4190	Outlays, net (total) .....	45	46	36
<b>Memorandum (non-add) entries:</b>				
5010	Total investments, SOY: non-Fed securities: Market value .....	2	2	
5011	Total investments, EOY: non-Fed securities: Market value .....	2		

Consistent with the President's February 19, 2025 Executive Order on Commencing the Reduction of the Federal Bureaucracy, the Budget proposes to eliminate funding for the Inter-American Foundation, as part of the Administration's plans to move the Nation toward fiscal responsibility. The Budget requests \$10,000,000 to conduct an orderly closeout of the agency, which includes sufficient funding for personnel costs, including severance payments and salaries for essential personnel during the shutdown.

**Object Classification** (in millions of dollars)

Identification code 164-3100-0-1-151	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	6	7	6
12.1 Civilian personnel benefits .....	2	3	1
23.2 Rental payments to others .....		1	
25.1 Advisory and assistance services .....	6	8	1
25.3 Other goods and services from Federal sources .....	2	3	2
41.0 Grants, subsidies, and contributions .....	27	26	
99.0 Direct obligations .....	43	48	10
99.0 Reimbursable obligations .....		1	
99.5 Adjustment for discretionary rounding .....	2		
99.9 Total new obligations, unexpired accounts .....	45	49	10

**Employment Summary**

Identification code 164-3100-0-1-151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	48	48	32

**AFRICAN DEVELOPMENT FOUNDATION***Federal Funds***UNITED STATES AFRICAN DEVELOPMENT FOUNDATION**

For necessary expenses to carry out the closure of the African Development Foundation, \$6,000,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 166-0700-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Administrative expenses .....	10	10	7
0002 Development grants .....	32	28	

0004 Other program costs .....	8	7	3
0799 Total direct obligations .....	50	45	10
0802 Development Grants .....	1	2	
0899 Total reimbursable obligations .....	1	2	
0900 Total new obligations, unexpired accounts .....	51	47	10

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	4	7
1021 Recoveries of prior year unpaid obligations .....	1	1	1
1070 Unobligated balance (total) .....	11	5	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	45	45	6
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		4	
1900 Budget authority (total) .....	45	49	6
1930 Total budgetary resources available .....	56	54	14
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	4	7	4

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	39	55	35
3010 New obligations, unexpired accounts .....	51	47	10
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-33	-66	-31
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	-1
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	55	35	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	39	55	35
3200 Obligated balance, end of year .....	55	35	13

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	45	49	6
Outlays, gross:			
4010 Outlays from new discretionary authority .....	14	30	4
4011 Outlays from discretionary balances .....	19	36	27
4020 Outlays, gross (total) .....	33	66	31
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....		-4	
4180 Budget authority, net (total) .....	45	45	6
4190 Outlays, net (total) .....	33	62	31

To facilitate the closure of the United States African Development Foundation (USADF), the Budget requests \$6 million to conduct an orderly closeout in FY 2026, which includes funding for severance payments, lease terminations fees, and other miscellaneous requirements for an orderly shutdown.

**Object Classification** (in millions of dollars)

Identification code 166-0700-0-1-151	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	3	3	1
11.3 Other than full-time permanent .....	1	1	
11.9 Total personnel compensation .....	4	4	1
12.1 Civilian personnel benefits .....	1	1	1
13.0 Benefits for former personnel .....			5
21.0 Travel and transportation of persons .....	1	1	
25.1 Other administrative costs .....			2
25.2 Other services from non-Federal sources .....	7	7	
25.3 Other goods and services from Federal sources .....	2	2	
31.0 Equipment .....	1		
32.0 Land and structures .....	1	1	1
41.0 Development grants .....	33	28	
99.0 Direct obligations .....	50	44	10
99.0 Reimbursable obligations .....		2	
99.5 Adjustment for rounding .....	1	1	
99.9 Total new obligations, unexpired accounts .....	51	47	10

UNITED STATES AFRICAN DEVELOPMENT FOUNDATION—Continued  
**Employment Summary**

Identification code 166–0700–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	28	28	5

**Trust Funds**

## GIFTS AND DONATIONS, AFRICAN DEVELOPMENT FOUNDATION

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 166–8239–0–7–151	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Gifts and Donations, African Development Foundation .....	2	4	4
Proposed:			
1230 Gifts and Donations, African Development Foundation .....			-4
1999 Total receipts .....	2	4	
2000 Total: Balances and receipts .....	2	4	
Appropriations:			
Current law:			
2101 Gifts and Donations, African Development Foundation .....	-2	-4	-4
Proposed:			
2201 Gifts and Donations, African Development Foundation .....			4
2999 Total appropriations .....	-2	-4	
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 166–8239–0–7–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Project Grants .....	5	4	4
0900 Total new obligations, unexpired accounts (object class 41.0) .....	5	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	4	4
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	4	4
1900 Budget authority (total) .....	2	4	4
1930 Total budgetary resources available .....	9	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	4	4

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	7	6
3010 New obligations, unexpired accounts .....	5	4	4
3020 Outlays (gross) .....	-4	-5	-7
3050 Unpaid obligations, end of year .....	7	6	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	7	6
3200 Obligated balance, end of year .....	7	6	3

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	2	4	4
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	1	1
4101 Outlays from mandatory balances .....	3	4	6
4110 Outlays, gross (total) .....	4	5	7
4180 Budget authority, net (total) .....	2	4	4
4190 Outlays, net (total) .....	4	5	7

**Summary of Budget Authority and Outlays** (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	2	4	4
Outlays .....	4	5	7

Legislative proposal, subject to PAYGO:

Budget Authority .....			-4
Outlays .....			-1
Total:			
Budget Authority .....	2	4	
Outlays .....	4	5	6

USADF has the authority to accept contributions from any legitimate source, such as foreign governments, private businesses, foundations, non-governmental organizations, international donors, and other partners, to execute its Mission.

## GIFTS AND DONATIONS, AFRICAN DEVELOPMENT FOUNDATION

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 166–8239–4–7–151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Project Grants .....			-4
0900 Total new obligations, unexpired accounts (object class 41.0) .....			-4
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....			-4
1900 Budget authority (total) .....			-4
1930 Total budgetary resources available .....			-4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-4
3020 Outlays (gross) .....			1
3050 Unpaid obligations, end of year .....			-3
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			-3
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-4
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-1
4180 Budget authority, net (total) .....			-4
4190 Outlays, net (total) .....			-1

**INTERNATIONAL MONETARY PROGRAMS***Federal Funds*

## UNITED STATES QUOTA, INTERNATIONAL MONETARY FUND

*For an increase in the United States quota in the International Monetary Fund, the dollar equivalent of 41,497,100,000 Special Drawing Rights, to remain available until expended.*

**Program and Financing** (in millions of dollars)

Identification code 020–0003–0–1–155	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5112 IMF quota reserve tranche .....	28,878	22,955	22,955
5113 IMF quota letter of credit .....	80,921	90,033	90,033

The International Monetary Fund (IMF) is a shareholder institution with quotas as its primary source of resources for lending to members and for determining voting shares. wields considerable influence at the IMF and has a veto over major IMF decisions.

In December 2023, the IMF Board of Governors concluded the 16th General Review of Quotas to determine what changes to IMF resources and shareholding, if any, are necessary for the IMF to continue to effectively fulfill its role. IMF members approved a 50 percent increase in quota resources, to be allocated to all members in proportion to their quotas (i.e.,



an "equiproportional" quota increase), that would be fully offset by a reduction in the New Arrangements to Borrow (NAB) and the complete elimination of the Bilateral Borrowing Agreements (BBAs), all of which will keep the IMF's overall lending capacity constant. This outcome allocates the increase in quotas by keeping all member quota and voting shares constant, which fully protects the U.S. voting share and veto, while removing the BBAs, to which the United States does not contribute and has limited influence. The increase in the U.S. quota share is SDR 41 billion (about \$55 billion).

The use of U.S. quota resources at the IMF constitutes an exchange of monetary assets and does not result in budget outlays. When the United States transfers dollars or other reserve assets to the IMF under the U.S. quota subscription, the United States receives an equal, offsetting, and interest-bearing claim on the IMF, which is reflected as an increase in U.S. international monetary reserves. The U.S. reserve position in the IMF is readily available to meet a U.S. balance-of-payments financing need.

## LOANS TO INTERNATIONAL MONETARY FUND

## Program and Financing (in millions of dollars)

Identification code 020-0074-0-1-155	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5115 New Arrangements to Borrow (exchange rate) .....	2,334		
5116 New Arrangements to Borrow .....	76,506	74,171	74,171

The IMF backstops its quota resources through the New Arrangements to Borrow (NAB), which is a standing arrangement among certain IMF members to supplement the IMF's quota resources when needed to forestall or cope with an impairment of the international monetary system or to deal with an exceptional situation that poses a threat to the stability of the system. The NAB became effective in 1998 and can be activated when quota resources fall below a certain threshold.

A total of 40 countries and institutions participate in the NAB for a total of SDR 361 billion (about \$515 billion), of which the current U.S. share is approximately SDR 56 billion (about \$80 billion). The reduction in the U.S. NAB share is SDR 9 billion (about \$12 billion) and would hold our NAB share roughly constant at 15.5 percent. Activation of the NAB requires the approval of 85 percent of the NAB members based on shares, giving the United States a veto over its activation.

Similar to quota, NAB resources made available by the United States constitute an exchange of monetary assets and do not result in any budgetary outlays because such transactions result in an equivalent increase in U.S. international reserve assets in the form of an equal, offsetting, interest-bearing claim on the IMF. The U.S. reserve position in the IMF is readily available to meet a U.S. balance-of-payments financing need. (See the *Analytical Perspectives* for additional information.)

## CONTRIBUTIONS TO IMF FACILITIES AND TRUST FUNDS FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 020-4617-0-3-155	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	21,000		
0713 Payment of interest to Treasury .....		276	276
0900 Total new obligations, unexpired accounts .....	21,000	276	276
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			40

<b>Financing authority:</b>			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	20,961		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....		288	288
1801 Change in uncollected payments, Federal sources .....	39	28	28
1850 Spending auth from offsetting collections, mand (total) .....	39	316	316
1900 Budget authority (total) .....	21,000	316	316
1930 Total budgetary resources available .....	21,000	316	356
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....		40	80
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		21,000	15,743
3010 New obligations, unexpired accounts .....	21,000	276	276
3020 Outlays (gross) .....		-5,533	-5,533
3050 Unpaid obligations, end of year .....	21,000	15,743	10,486
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-39	-67
3070 Change in uncollected pymts, Fed sources, unexpired .....	-39	-28	-28
3090 Uncollected pymts, Fed sources, end of year .....	-39	-67	-95
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....		20,961	15,676
3200 Obligated balance, end of year .....	20,961	15,676	10,391

## Financing authority and disbursements, net:

<b>Mandatory:</b>			
4090 Budget authority, gross .....	21,000	316	316
<b>Financing disbursements:</b>			
4110 Outlays, gross (total) .....		5,533	5,533
<b>Offsets against gross financing authority and disbursements:</b>			
Offsetting collections (collected) from:			
4120 Federal sources .....		-1	-1
4123 Non-Federal sources .....		-287	-287
4130 Offsets against gross budget authority and outlays (total) ....		-288	-288
<b>Additional offsets against financing authority only (total):</b>			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-39	-28	-28
4160 Budget authority, net (mandatory) .....	20,961		
4170 Outlays, net (mandatory) .....		5,245	5,245
4180 Budget authority, net (total) .....	20,961		
4190 Outlays, net (total) .....		5,245	5,245

## Status of Direct Loans (in millions of dollars)

Identification code 020-4617-0-3-155	2024 actual	2025 est.	2026 est.
<b>Position with respect to appropriations act limitation on obligations:</b>			
1111 Direct loan obligations from current-year authority .....	21,000		
1150 Total direct loan obligations .....	21,000		
<b>Cumulative balance of direct loans outstanding:</b>			
1210 Outstanding, start of year .....			5,533
1231 Disbursements: Direct loan disbursements .....		5,533	5,533
1290 Outstanding, end of year .....		5,533	11,066

As required by the Federal Credit Reform Act of 1990, as amended, this non-budgetary account records all cash flows to and from the Government resulting from direct loans and other investments obligated by the Secretary of the Treasury to the International Monetary Fund's (IMF) various facilities and trust funds, including modifications of those direct loans. The amounts in this account are a means of financing and are not included in the budget totals.

## CONTRIBUTIONS TO THE INTERNATIONAL MONETARY FUND FACILITIES AND TRUST FUNDS

## Program and Financing (in millions of dollars)

Identification code 020-1699-0-1-155	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	39	1	
0791 Direct program activities, subtotal .....	39	1	

CONTRIBUTIONS TO THE INTERNATIONAL MONETARY FUND FACILITIES AND TRUST  
FUNDS—Continued

## Program and Financing—Continued

Identification code 020–1699–0–1–155	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts (object class 41.0) .....	39	1	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	52	14	14
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		1	.....
1701 Change in uncollected payments, Federal sources .....	1	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	1	1	.....
1900 Budget authority (total) .....	1	1	.....
1930 Total budgetary resources available .....	53	15	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14	14	14
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	39	12	.....
3010 New obligations, unexpired accounts .....	39	1	.....
3020 Outlays (gross) .....	.....	-28	-7
3050 Unpaid obligations, end of year .....	39	12	5
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	.....	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	38	11
3200 Obligated balance, end of year .....	38	11	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	1	.....
4011 Outlays from discretionary balances .....	.....	27	7
4020 Outlays, gross (total) .....	.....	28	7
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	.....	-1	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
4080 Outlays, net (discretionary) .....	.....	27	7
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	27	7

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020–1699–0–1–155	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Loans to Poverty Reduction and Growth Trust .....	11,000	.....	.....
115003 PRGT Investment Trust Loan .....	10,000	.....	.....
115999 Total direct loan levels .....	21,000	.....	.....
Direct loan subsidy (in percent):			
132001 Loans to Poverty Reduction and Growth Trust .....	0.13	.....	.....
132003 PRGT Investment Trust Loan .....	0.25	.....	.....
132999 Weighted average subsidy rate .....	0.19	.....	.....
Direct loan subsidy budget authority:			
133001 Loans to Poverty Reduction and Growth Trust .....	14	.....	.....
133003 PRGT Investment Trust Loan .....	25	.....	.....
133999 Total subsidy budget authority .....	39	.....	.....
Direct loan subsidy outlays:			
134001 Loans to Poverty Reduction and Growth Trust .....	.....	1	1
134002 Loans to Resilience and Sustainability Trust .....	.....	1	1
134999 Total subsidy outlays .....	.....	2	2

## Contributions to IMF Facilities and Trust Funds

The International Monetary Fund (IMF) maintains several facilities, some in the form of trust funds, to provide assistance to the world's poorest and most vulnerable countries. The Poverty Reduction and Growth Trust (PRGT) is the IMF's concessional financing facility, and it provides sub-

sized loans to support the 70 eligible low-income countries (LICs). IMF programs through the PRGT generally support policy reforms to help address longstanding economic, governance, and debt issues that are resulting in balance of payments problems.

## MILITARY SALES PROGRAM

## Federal Funds

## SPECIAL DEFENSE ACQUISITION FUND

## Program and Financing (in millions of dollars)

Identification code 011–4116–0–3–155	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Special Defense Acquisition Fund (Reimbursable) .....	24	153	175
0900 Total new obligations, unexpired accounts (object class 25.3) .....	24	153	175
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	544	126	137
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	544	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	3	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-531	.....	.....
1033 Recoveries of prior year paid obligations .....	42	.....	.....
1070 Unobligated balance (total) .....	58	126	137
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	95	164	161
1900 Budget authority (total) .....	95	164	161
1930 Total budgetary resources available .....	153	290	298
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3	.....	.....
1941 Unexpired unobligated balance, end of year .....	126	137	123
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	418	308	30
3010 New obligations, unexpired accounts .....	24	153	175
3011 Obligations ("upward adjustments"), expired accounts .....	12	.....	.....
3020 Outlays (gross) .....	-135	-431	-162
3041 Recoveries of prior year unpaid obligations, expired .....	-11	.....	.....
3050 Unpaid obligations, end of year .....	308	30	43
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	418	308	30
3200 Obligated balance, end of year .....	308	30	43
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	95	164	161
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	123	121
4011 Outlays from discretionary balances .....	135	308	41
4020 Outlays, gross (total) .....	135	431	162
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-95	-164	-161
4033 Non-Federal sources .....	-49	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-144	-164	-161
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	7	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts .....	42	.....	.....
4060 Additional offsets against budget authority only (total) .....	49	.....	.....
4080 Outlays, net (discretionary) .....	-9	267	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-9	267	1

The Special Defense Acquisition Fund (SDAF) helps expedite the procurement of defense articles for provision to foreign nations. The 2026 request reflects \$900 million in new SDAF obligation authority, to be funded by a combination of offsetting collections and previous SDAF procurements, referred to as SDAF reimbursements. In 2026, offsetting collections will be derived from sales of stock through the Foreign Military Sales system, as well as other receipts consistent with section 51(b) of the Arms

Export Control Act. The 2026 request will support advance purchases of high-demand equipment that has long procurement lead times, which is often the main limiting factor in the U.S. Government's ability to provide coalition partners with critical equipment to make them operationally effective in a timely manner. Improving the mechanism for supporting U.S. partners is a high priority for both the Departments of State and Defense.

**Trust Funds****FOREIGN MILITARY SALES TRUST FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 011-8242-0-7-155	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	93	102	457
Receipts:			
Current law:			
1130 Deposits, Advances, Foreign Military Sales Trust Fund .....	52,079	68,248	79,623
2000 Total: Balances and receipts .....	52,172	68,350	80,080
Appropriations:			
Current law:			
2101 Foreign Military Sales Trust Fund .....	-52,079	-68,248	-79,623
2103 Foreign Military Sales Trust Fund .....		-8	-8
2132 Foreign Military Sales Trust Fund .....	8	8	8
2135 Foreign Military Sales Trust Fund .....		355	355
2199 Total current law appropriations .....	-52,071	-67,893	-79,268
2999 Total appropriations .....	-52,071	-67,893	-79,268
5098 Rounding adjustment .....	1		
5099 Balance, end of year .....	102	457	812

**Program and Financing** (in millions of dollars)

Identification code 011-8242-0-7-155	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Aircraft .....	6,416	21,685	33,080
0004 Missiles .....	17,350	12,162	8,481
0005 Communication Equipment .....	3,185	1,469	71
0006 Maintenance and Support Equipment .....	10,358	18,334	12,757
0007 Special Activities/R&D .....	4,547	3,086	11,799
0008 Tactical/Support/Combat Vehicles .....	2,249	2,924	2,777
0009 Ammunition .....	4,882	2,681	2,252
0010 Supplies & Supply Operations .....	2,799	808	526
0011 Construction .....	859	88	283
0012 Weapons .....	2,169	2,924	6,307
0013 Training .....	972	438	526
0014 Ships .....	60	108	55
0015 Administration .....	1,399	1,487	1,590
0900 Total new obligations, unexpired accounts .....	57,245	68,194	80,504

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	230,884	285,235	335,202
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-202		
1021 Recoveries of prior year unpaid obligations .....	3,792		
1033 Recoveries of prior year paid obligations .....	11		
1070 Unobligated balance (total) .....	234,485	285,235	335,202
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	52,079	68,248	79,623
1203 Appropriation (previously unavailable)(special or trust) ....		8	8
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-8	-8	-8
1235 Appropriations precluded from obligation (special or trust) .....		-355	-355
1238 Appropriations applied to liquidate contract authority .....	-50,274	-66,406	-77,677
1260 Appropriations, mandatory (total) .....	1,797	1,487	1,591
Contract authority, mandatory:			
1600 Contract authority .....	106,198	116,674	110,116
1900 Budget authority (total) .....	107,995	118,161	111,707
1930 Total budgetary resources available .....	342,480	403,396	446,909
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	285,235	335,202	366,405

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	64,914	69,630	86,467

3010 New obligations, unexpired accounts .....	57,245	68,194	80,504
3020 Outlays (gross) .....	-48,737	-51,357	-51,112
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3,792		
3050 Unpaid obligations, end of year .....	69,630	86,467	115,859
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	64,914	69,630	86,467
3200 Obligated balance, end of year .....	69,630	86,467	115,859

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	107,995	118,161	111,707
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,033	22,724	17,451
4101 Outlays from mandatory balances .....	47,704	28,633	33,661
4110 Outlays, gross (total) .....	48,737	51,357	51,112
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-11		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	11		
4160 Budget authority, net (mandatory) .....	107,995	118,161	111,707
4170 Outlays, net (mandatory) .....	48,726	51,357	51,112
4180 Budget authority, net (total) .....	107,995	118,161	111,707
4190 Outlays, net (total) .....	48,726	51,357	51,112

**Memorandum (non-add) entries:**

5050 Unfunded contract authority, SOY .....	244,430	300,354	350,622
5052 Unfunded contract authority, EOY .....	300,354	350,622	383,061

The Foreign Military Sales Trust Fund facilitates government-to-government sales of defense articles, defense services, and design and construction services. Estimates of sales used in this budget are in millions of dollars:

**ESTIMATES OF NEW SALES**

	2024 actual	2025 est.	2026 est.
Estimates of new orders (sales) .....	\$107,995	\$116,674	\$110,116

**Object Classification** (in millions of dollars)

Identification code 011-8242-0-7-155	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	750	796	858
25.2 Other services from non-Federal sources .....	56,495	67,398	79,646
99.9 Total new obligations, unexpired accounts .....	57,245	68,194	80,504

**Federal Funds****INTERNATIONAL HUMANITARIAN ASSISTANCE**

For necessary expenses to carry out the provisions of section 491 of the Foreign Assistance Act of 1961 for international disaster relief, rehabilitation, and reconstruction assistance, the provisions of section 2(a) and (b) of the Migration and Refugee Assistance Act of 1962 (22 U.S.C. 2601), and other activities to meet refugee and migration needs, including through grants; salaries and expenses of personnel and dependents as authorized by the Foreign Service Act of 1980 (22 U.S.C. 3901 et seq.); allowances as authorized by sections 5921 through 5925 of title 5, United States Code; purchase and hire of passenger motor vehicles; and services as authorized by section 3109 of title 5, United States Code, \$2,500,000,000, to remain available until expended: Provided, That of the funds appropriated under this heading, \$5,000,000 shall be made available for refugees resettling in Israel: Provided further, That funds made available under this heading may be made available for contributions: Provided further, That unobligated balances appropriated for prior fiscal years under the headings "International Disaster Assistance" and "Migration and Refugee Assistance" in prior Acts making appropriations for the Department of State, foreign operations, and related programs may be transferred to and merged with funds made available under this heading.

**Program and Financing** (in millions of dollars)

Identification code 072-1550-0-1-151	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Overseas Assistance .....			2,402
0003 Refugees to Israel .....			5

INTERNATIONAL HUMANITARIAN ASSISTANCE—Continued  
Program and Financing—Continued

Identification code 072–1550–0–1–151	2024 actual	2025 est.	2026 est.
0005 Administrative Expenses .....			93
0900 Total new obligations, unexpired accounts .....			2,500
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			2,500
1930 Total budgetary resources available .....			2,500
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			2,500
3020 Outlays (gross) .....			-1,375
3050 Unpaid obligations, end of year .....			1,125
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			1,125
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			2,500
Outlays, gross:			
4010 Outlays from new discretionary authority .....			1,375
4180 Budget authority, net (total) .....			2,500
4190 Outlays, net (total) .....			1,375

The FY 2026 Budget reorganizes and consolidates the U.S. Government's fragmented humanitarian assistance programs by establishing the new International Humanitarian Assistance (IHA) account. The Budget assumes a new approach to humanitarian aid, including by focusing on crises in which there is a clear, direct nexus to U.S. national interests and by pursuing fairer burden sharing with other donors. The IHA account includes \$5 million for the Humanitarian Migrants to Israel (HMI) program.

## Object Classification (in millions of dollars)

Identification code 072–1550–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....			37
12.1 Civilian personnel benefits .....			13
21.0 Travel and transportation of persons .....			4
23.3 Communications, utilities, and miscellaneous charges .....			2
25.2 Other services from non-Federal sources .....			37
41.0 Grants, subsidies, and contributions .....			2,407
99.9 Total new obligations, unexpired accounts .....			2,500

## Employment Summary

Identification code 072–1550–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			220

UNDISTRIBUTED STATE AND USAID CANCELLATIONS, INTERNATIONAL AFFAIRS  
PROGRAMS

## Program and Financing (in millions of dollars)

Identification code 072–9005–0–1–151	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			20,000
1020 Adjustment of unobligated bal brought forward, Oct 1 .....		20,000	
1070 Unobligated balance (total) .....		20,000	20,000
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....			-20,000
1930 Total budgetary resources available .....		20,000	

1941	Memorandum (non-add) entries:		
	Unexpired unobligated balance, end of year .....	20,000	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3020 Outlays (gross) .....			1,200
3050 Unpaid obligations, end of year .....			1,200
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			1,200
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			-20,000
Outlays, gross:			
4010 Outlays from new discretionary authority .....			-1,200
4180 Budget authority, net (total) .....			-20,000
4190 Outlays, net (total) .....			-1,200

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
011–272430 Foreign Military Financing, Downward Reestimates of Subsidies .....	85	39	
020–269830 Clean Technology Fund Loans, Downward Reestimates .....	1	7	
072–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	2	1	1
072–267630 Downward Reestimates, MENA Loan Guarantee Program .....		24	
072–272530 Loan Guarantees to Israel, Downward Reestimates of Subsidies .....	296	301	
072–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	7		
077–268730 Urban and Environmental Credit Program, Downward Reestimates of Subsidies .....	9	3	
077–268830 Insurance of Debt, Downward Reestimates .....		1	
077–268930 United States International Development Finance Corporation Loans, Downward Reestimates of Subsidy .....	555	856	
General Fund Offsetting receipts from the public .....	955	1,232	1
Intragovernmental payments:			
072–320000 Receivables from Cancelled Accounts .....	1		
072–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	1		
General Fund Intragovernmental payments .....	2		

## GENERAL PROVISIONS

## ALLOWANCES AND DIFFERENTIALS

SEC. 7001. Funds appropriated under title I of this Act shall be available, except as otherwise provided, for allowances and differentials as authorized by subchapter 59 of title 5, United States Code; for services as authorized by section 3109 of such title and for hire of passenger transportation pursuant to section 1343(b) of title 31, United States Code.

## CONSULTING SERVICES

SEC. 7002. The expenditure of any appropriation under title I of this Act for any consulting service through procurement contract, pursuant to section 3109 of title 5, United States Code, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued pursuant to existing law.

## DIPLOMATIC FACILITIES

SEC. 7003. (a) CAPITAL SECURITY COST SHARING EXCEPTION.—Notwithstanding paragraph (2) of section 604(e) of the Secure Embassy Construction and Counterterrorism Act of 1999 (title VI of division A of H.R. 3427, as enacted into law by section 1000(a)(7) of Public Law 106–113 and contained in appendix G of that Act), as amended by section 111 of the Department of State Authorities Act, Fiscal Year 2017 (Public Law 114–323), a project to construct a facility of the United States may include office space or other accommodations for members of the United States Marine Corps.

**(b) INTERIM AND TEMPORARY FACILITIES ABROAD.**

—Funds appropriated by this Act under the heading "Embassy Security, Construction, and Maintenance" may be made available to address security vulnerabilities at interim and temporary United States diplomatic facilities abroad, including physical security upgrades and local guard staffing.

**(c) SOFT TARGETS.**—Funds appropriated by this Act under the heading "Embassy Security, Construction, and Maintenance" may be made available for security upgrades to soft targets, including schools, recreational facilities, residences, and places of worship used by United States diplomatic personnel and their dependents.

**(d) FACILITIES.**—

None of the funds made available by this Act may be used to move the United States embassy in Israel to a location other than Jerusalem.

## PERSONNEL ACTIONS

**SEC. 7004.** Any costs incurred by a department or agency funded under title I of this Act resulting from personnel actions taken in response to funding reductions included in this Act shall be absorbed within the total budgetary resources available under title I to such department or agency: Provided, That the authority to transfer funds between appropriations accounts as may be necessary to carry out this section is provided in addition to authorities included elsewhere in this Act.

## PROHIBITION ON PUBLICITY OR PROPAGANDA

**SEC. 7005.** No part of any appropriation contained in this Act shall be used for publicity or propaganda purposes within the United States not authorized before enactment of this Act by Congress: Provided, That up to \$25,000 may be made available to carry out the provisions of section 316 of the International Security and Development Cooperation Act of 1980 (Public Law 96–533; 22 U.S.C. 2151a note).

## COUPS D'ETAT

**SEC. 7006. (a) PROHIBITION.**—None of the funds appropriated or otherwise made available pursuant to titles III through VI of this Act shall be obligated or expended to finance directly any assistance to the government of any country whose duly elected head of government is deposed by military coup d'etat or decree or, after the date of enactment of this Act, a coup d'etat or decree in which the military plays a decisive role: Provided, That assistance may be resumed to such government if the Secretary of State certifies and reports to the appropriate congressional committees that subsequent to the termination of assistance a democratically elected government has taken office.

**(b) WAIVER.**—The Secretary of State, following consultation with the heads of relevant Federal agencies, may waive the restriction in this section if the Secretary certifies and reports to the Committees on Appropriations that such waiver is in the national interest of the United States.

## TRANSFER OF FUNDS AUTHORITY

**SEC. 7007. (a) DEPARTMENT OF STATE.**—

**(1) DEPARTMENT OF STATE.**—

**(A) IN GENERAL.**—Not to exceed the greater of 5 percent or \$2,000,000 of any appropriation made available for the current fiscal year for the Department of State under title I of this Act may be transferred between, and merged with, such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by any such transfers.

**(B) EMBASSY SECURITY.**—Funds appropriated under the headings "Diplomatic Programs", including for Worldwide Security Protection, "Embassy Security, Construction, and Maintenance", and "Emergencies in the Diplomatic and Consular Service" in this Act may be transferred to, and merged with, funds appropriated under such headings if the Secretary of State determines and reports to the Committees on Appropriations that to do so is necessary to implement the recommendations of the Benghazi Accountability Review Board, for emergency evacuations, or to prevent or respond to security situations and requirements, subject to the regular notification procedures of, such Committees.

**(C) EMERGENCIES IN THE DIPLOMATIC AND CONSULAR SERVICE.**—Of the amount made available under the heading "Diplomatic Programs" for Worldwide Security Protection, not to exceed \$50,000,000 may be transferred to, and merged with, funds made available by this Act under the heading "Emergencies in the Diplomatic and Consular Service", to be available only for emergency evacuations and rewards, as authorized.

**(D) CLARIFICATION.**—The transfer authorities provided by subparagraphs (B) and (C) are in addition to any transfer authority otherwise available in this Act and under any other provision of law.

**(b) UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION.**—

**(1) TRANSFERS.**—Amounts transferred pursuant to section 1434(j) of the BUILD Act of 2018 (division F of Public Law 115–254) may only be transferred from funds made available under title III of this Act: Provided, That the Secretary of State and the Chief Executive Officer of the United States International Development Finance Corporation, as appropriate, shall ensure that the programs funded

by such transfers are coordinated with, and complement, foreign assistance programs implemented by the Department of State.

**(2) TRANSFER OF FUNDS FROM MILLENNIUM CHALLENGE CORPORATION.**—Funds appropriated under the heading "Millennium Challenge Corporation" in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs may be transferred to accounts under the heading "United States International Development Finance Corporation" and, when so transferred, may be used for the costs of activities described in subsections (b) and (c) of section 1421 of the BUILD Act of 2018: Provided, That such funds shall be subject to the limitations provided in the second, third, and fifth provisos under the heading "United States International Development Finance Corporation—Program Account" in this Act: Provided further, That such funds shall not be available for administrative expenses of the United States International Development Finance Corporation: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided by law: Provided further, That within 60 days of the termination in whole or in part of the Compact from which funds were transferred under this authority to the United States International Development Finance Corporation, any unobligated balances shall be transferred back to the Millennium Challenge Corporation, subject to the regular notification procedures of the Committees on Appropriations.

## PROHIBITION AND LIMITATION ON CERTAIN EXPENSES

**SEC. 7008. (a) FIRST-CLASS TRAVEL.**—None of the funds made available by this Act may be used for first-class travel by employees of United States Government departments and agencies funded by this Act in contravention of section 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

**(b) COMPUTER NETWORKS.**—None of the funds made available by this Act for the operating expenses of any United States Government department or agency may be used to establish or maintain a computer network for use by such department or agency unless such network has filters designed to block access to sexually explicit websites: Provided, That nothing in this subsection shall limit the use of funds necessary for any Federal, State, Tribal, or local law enforcement agency, or any other entity carrying out the following activities: criminal investigations, prosecutions, and adjudications; administrative discipline; and the monitoring of such websites undertaken as part of official business.

**(c) LIMITATIONS ON ENTERTAINMENT EXPENSES.**—None of the funds appropriated or otherwise made available by this Act under the headings "International Military Education and Training" or "Foreign Military Financing Program" for Informational Program activities or under the heading "Global Health Programs" may be obligated or expended to pay for—

(1) alcoholic beverages; or

(2) entertainment expenses for activities that are substantially of a recreational character, including entrance fees at sporting events, theatrical and musical productions, and amusement parks.

## AVAILABILITY OF FUNDS

**SEC. 7009.** No part of any appropriation contained in this Act shall remain available for obligation after the expiration of the current fiscal year unless expressly so provided by this Act: Provided, That funds appropriated for the purposes of chapters 1 and 8 of part I, section 661, chapters 4, 5, 6, 8, and 9 of part II of the Foreign Assistance Act of 1961, section 23 of the Arms Export Control Act (22 U.S.C. 2763), and funds made available for "United States International Development Finance Corporation" and under the heading "America First Opportunity Fund" shall remain available for an additional 4 years from the date on which the availability of such funds would otherwise have expired, if such funds are initially obligated before the expiration of their respective periods of availability contained in this Act: Provided further, That notwithstanding any other provision of this Act, any funds made available for the purposes of chapter 1 of part I and chapter 4 of part II of the Foreign Assistance Act of 1961 which are allocated or obligated for cash disbursements in order to address balance of payments or economic policy reform objectives, shall remain available for an additional 4 years from the date on which the availability of such funds would otherwise have expired, if such funds are initially allocated or obligated before the expiration of their respective periods of availability contained in this Act.

## RESERVATIONS OF FUNDS

**SEC. 7010. (a) REPROGRAMMING.**—Funds appropriated under titles III through VI of this Act which are specifically designated may be reprogrammed for other programs within the same account notwithstanding the designation if compliance with the designation is made impossible by operation of any provision of this or any other Act: Provided, That assistance that is reprogrammed pursuant to this subsection shall be made available under the same terms and conditions as originally provided.

**(b) EXTENSION OF AVAILABILITY.**—In addition to the authority contained in subsection (a), the original period of availability of funds appropriated by this Act and administered by the Department of State that are specifically designated for

particular programs or activities by this or any other Act may be extended for an additional fiscal year if the Secretary of State determines that the termination of assistance to a country or a significant change in circumstances makes it unlikely that such designated funds can be obligated during the original period of availability: Provided, That such designated funds that continue to be available for an additional fiscal year shall be obligated only for the purpose of such designation.

(c) **OTHER ACTS.**—Ceilings and specifically designated funding levels contained in this Act shall not be applicable to funds or authorities appropriated or otherwise made available by any subsequent Act unless such Act specifically so directs: Provided, That specifically designated funding levels or minimum funding requirements contained in any other Act shall not be applicable to funds appropriated by this Act: Provided further, That funds made available under titles III through VI of this Act may be made available notwithstanding the requirements of section 634(A) of the Foreign Assistance Act or any similar provision of this or any other Act: Provided further, That the requirements of section 634(A) of the Foreign Assistance Act or any similar provision of this Act or any other Act, including any prior Act requiring notification in accordance with the regular notification procedures of the Committees on Appropriations, may be waived if failure to do so would pose a substantial risk to human health or welfare.

#### DOCUMENT REQUESTS

SEC. 7011. None of the funds appropriated or made available pursuant to titles III through VI of this Act shall be available to a nongovernmental organization, including any contractor, which fails to provide upon timely request any document, file, or record necessary to the auditing requirements of the Department of State.

#### PROHIBITION ON FUNDING FOR ABORTIONS AND INVOLUNTARY STERILIZATION

SEC. 7012. None of the funds made available to carry out part I of the Foreign Assistance Act of 1961, as amended, may be used to pay for the performance of abortions as a method of family planning or to motivate or coerce any person to practice abortions. None of the funds made available to carry out part I of the Foreign Assistance Act of 1961, as amended, may be used to pay for the performance of involuntary sterilization as a method of family planning or to coerce or provide any financial incentive to any person to undergo sterilizations. None of the funds made available to carry out part I of the Foreign Assistance Act of 1961, as amended, may be used to pay for any biomedical research which relates in whole or in part, to methods of, or the performance of, abortions or involuntary sterilization as a means of family planning. None of the funds made available to carry out part I of the Foreign Assistance Act of 1961, as amended, may be obligated or expended for any country or organization if the President certifies that the use of these funds by any such country or organization would violate any of the above provisions related to abortions and involuntary sterilizations.

#### PROHIBITION ON ASSISTANCE TO GOVERNMENTS SUPPORTING INTERNATIONAL TERRORISM

SEC. 7013. (a) **LETHAL MILITARY EQUIPMENT EXPORTS.**—

(1) **PROHIBITION.**—None of the funds appropriated or otherwise made available under titles III through VI of this Act may be made available to any foreign government which provides lethal military equipment to a country the government of which the Secretary of State has determined supports international terrorism for purposes of section 1754(c) of the Export Reform Control Act of 2018 (50 U.S.C. 4813(c)): Provided, That the prohibition under this section with respect to a foreign government shall terminate 12 months after that government ceases to provide such military equipment: Provided further, That this section applies with respect to lethal military equipment provided under a contract entered into after October 1, 1997.

(2) **DETERMINATION.**—Assistance restricted by paragraph (1) or any other similar provision of law, may be furnished if the President determines that to do so is important to the national interest of the United States.

(b) **BILATERAL ASSISTANCE.**—

(1) **LIMITATIONS.**—Funds appropriated for bilateral assistance in titles III through VI of this Act and funds appropriated under any such title in prior Acts making appropriations for the Department of State, foreign operations, and related programs, shall not be made available to any foreign government which the President determines—

(A) grants sanctuary from prosecution to any individual or group which has committed an act of international terrorism;

(B) otherwise supports international terrorism; or

(C) is controlled by an organization designated as a terrorist organization under section 219 of the Immigration and Nationality Act (8 U.S.C. 1189).

(2) **WAIVER.**—The President may waive the application of paragraph (1) to a government if the President determines that national security or humanitarian reasons justify such waiver: Provided, That the President shall publish each such waiver in the Federal Register and, at least 15 days before the waiver takes effect.

#### AUTHORIZATION REQUIREMENTS

SEC. 7014. Funds appropriated by this Act, except funds appropriated under the heading "Trade and Development Agency", may be obligated and expended notwithstanding section 10 of Public Law 91–672 (22 U.S.C. 2412), section 15 of the State Department Basic Authorities Act of 1956 (22 U.S.C. 2680), section 313 of the Foreign Relations Authorization Act, Fiscal Years 1994 and 1995 (22 U.S.C. 6212), and section 504(a)(1) of the National Security Act of 1947 (50 U.S.C. 3094(a)(1)).

#### AUTHORITIES FOR THE PEACE CORPS

SEC. 7015. Unless expressly provided to the contrary, provisions of this or any other Act, including provisions contained in prior Acts authorizing or making appropriations for the Department of State, foreign operations, and related programs, shall not be construed to prohibit activities authorized by or conducted under the Peace Corps Act.

#### COMMERCE, TRADE AND SURPLUS COMMODITIES

SEC. 7016.

**EXPORTS.**—None of the funds appropriated by this or any other Act to carry out chapter 1 of part I of the Foreign Assistance Act of 1961 shall be available for any testing or breeding feasibility study, variety improvement or introduction, consultancy, publication, conference, or training in connection with the growth or production in a foreign country of an agricultural commodity for export which would compete with a similar commodity grown or produced in the United States: Provided, That this subsection shall not prohibit—

(1) activities designed to increase food security in developing countries where such activities will not have a significant impact on the export of agricultural commodities of the United States;

(2) research activities intended primarily to benefit United States producers;

(3) activities in a country that is eligible for assistance from the International Development Association, is not eligible for assistance from the International Bank for Reconstruction and Development, and does not export on a consistent basis the agricultural commodity with respect to which assistance is furnished; or

(4) activities in a country the President determines is recovering from widespread conflict, a humanitarian crisis, or a complex emergency.

#### GOVERNMENT TO GOVERNMENT ASSISTANCE

SEC. 7017.

Funds made available to the government of a foreign country, under chapter 1 or 10 of part I or chapter 4 of part II of the Foreign Assistance Act of 1961, as cash transfer assistance or as nonproject sector assistance may be obligated and expended notwithstanding provisions of law which are inconsistent with the nature of this assistance.

#### ELIGIBILITY FOR ASSISTANCE

SEC. 7018. **ASSISTANCE THROUGH NONGOVERNMENTAL ORGANIZATIONS.**—Restrictions contained in this or any other Act with respect to assistance for a country shall not be construed to restrict assistance in support of programs of nongovernmental organizations from funds appropriated by this Act to carry out the provisions of chapters 1, 10, 11, and 12 of part I and chapter 4 of part II of the Foreign Assistance Act of 1961 and from funds appropriated under the heading "America First Opportunity Fund": Provided, That nothing in this subsection shall be construed to alter any existing statutory prohibitions against abortion or involuntary sterilizations contained in this or any other Act.

#### DIGITAL CONNECTIVITY AND CYBERSECURITY PARTNERSHIP PROGRAM

SEC. 7019. The authority of section 592(f) of The Foreign Assistance Act of 1961 may apply to amounts made available for such Fund under the heading "America First Opportunity Fund" and such funds may be made available for the Digital Connectivity and Cybersecurity Partnership program consistent with section 6306 of the Department of State Authorization Act of 2023 (division F of Public Law 118–31).

#### LOAN GUARANTEES

SEC. 7020. Funds appropriated under the headings "America First Opportunity Fund", "Treasury International Assistance Programs", and "Corporate Capital Account", by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs, including funds made available pursuant to this section, may be made available for the costs, as defined in section 502 of the Congressional Budget Act of 1974, of loan guarantees which are authorized to be provided: Provided, That amounts made available under this subsection for the costs of such guarantees shall not be considered assistance for the purposes of provisions of law limiting assistance to a country.

#### CHIPS FOR AMERICA INTERNATIONAL TECHNOLOGY SECURITY AND INNOVATION FUND

SEC. 7021. Amounts transferred to the Export-Import Bank and the United States International Development Finance Corporation pursuant to the transfer authority

in section 102(c)(1) of the CHIPS Act of 2022 (division A of Public Law 117–167) may be made available for the costs of direct loans and loan guarantees, including the cost of modifying such loans, as defined in section 502 of the Congressional Budget Act of 1974.

## FINANCIAL WEBSITE

## SEC. 7022.

**FOREIGN ASSISTANCE WEBSITE.**—Funds appropriated by this Act may be made available to support the provision of additional information on United States Government foreign assistance on the "ForeignAssistance.gov" website: Provided, That all Federal agencies funded under this Act shall provide such information on foreign assistance, upon request and in a timely manner, to the Department of State.

## INTERNATIONAL RELIGIOUS FREEDOM

**SEC. 7023. (a) INTERNATIONAL RELIGIOUS FREEDOM OFFICE.**—Funds appropriated by this Act under the heading "Diplomatic Programs" may be made available for the Office of International Religious Freedom, Department of State.

**(b) AUTHORITY.**—Funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs may be made available notwithstanding any other provision of law for assistance for ethnic and religious minorities.

## SPECIAL PROVISIONS

## SEC. 7024.

**(a) DIRECTIVES AND AUTHORITIES.**—

**(1) GENOCIDE VICTIMS MEMORIAL SITES.**—Funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs under the heading "America First Opportunity Fund" may be made available as contributions to establish and maintain memorial sites of genocide.

**(2) ADDITIONAL AUTHORITY.**—Of the amounts made available by this Act under the heading "Diplomatic Programs", up to \$500,000 may be made available for grants pursuant to section 504 of the Foreign Relations Authorization Act, Fiscal Year 1979 (22 U.S.C. 2656d).

**(3) PAYMENTS.**—Funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs under the heading "Diplomatic Programs", except for funds designated by Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985, are available to provide payments pursuant to section 901(i)(2) of title IX of division J of the Further Consolidated Appropriations Act, 2020 (22 U.S.C. 2680b(i)(2)): Provided, That funds made available pursuant to this paragraph shall be subject to prior consultation with the Committees on Appropriations.

**(b) PARTNER VETTING.**—The Secretary of State may provide a direct vetting option for prime awardees in any partner vetting program initiated or significantly modified after the date of enactment of this Act: Provided, That the Secretary may restrict the award of, terminate, or cancel contracts, grants, or cooperative agreements or require an awardee to restrict the award of, terminate, or cancel a sub-award based on information in connection with a partner vetting program.

**(c) CONTINGENCIES.**—During fiscal year 2026, the President may use up to \$200,000,000 under the authority of section 451 of the Foreign Assistance Act of 1961, notwithstanding any other provision of law.

**(d) INTERNATIONAL CHILD ABDUCTIONS.**—The Secretary of State may withhold funds appropriated under title III of this Act for assistance for the central government of any country that is not taking appropriate steps to comply with the Convention on the Civil Aspects of International Child Abductions, done at the Hague on October 25, 1980.

**(e) TRANSFER OF FUNDS FOR EXTRAORDINARY PROTECTION.**—The Secretary of State may transfer to, and merge with, funds under the heading "Protection of Foreign Missions and Officials" unobligated balances of expired funds appropriated under the heading "Diplomatic Programs" for fiscal year 2026, at no later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated: Provided, That not more than \$50,000,000 may be transferred.

**(f) REPORTS REPEALED.**—

**(1)** The following provisions of law are hereby repealed: section 111(a) of Public Law 111–195; section 4 of Public Law 107–243; sections 51(a)(2) and 404(e) of Public Law 84–885; section 1012(c) of Public Law 103–337; sections 549, 620(c), 655, and 656 of Public Law 87–195; section 8 of Public Law 107–245; section 12(a-b) of Public Law 108–19; section 570(d) of Public Law 104–208; section 5103(f) of Public Law 111–13; section 4 of Public Law 79–264 (22 U.S.C. 287b(a)); section 118(f) of the Foreign Assistance Act of 1961 (22 U.S.C. 2151p1(f)); section 6502(b) of Public Law 117–81; section 312 of Public Law 114–323; section 405(a)(3) of Public Law 107–228; Section 12 of Public Law 110–286; and Section 406(b) of Public Law 116–123;

**(2)** Section 136 of the Foreign Assistance Act of 1961 (22 U.S.C. 2152h) is amended **(A)** in subsections (e)(1)(B)(ii) and (e)(2)(B)(ii) by striking "and revision, not less frequently than once every 5 years,"; and **(B)** in subsection (j)(1) by striking ", October 1, 2022, and October 1, 2027,". **(3)** Section 110(b)(l) of the Trafficking Victims Protection Act of 2000 (22 U.S.C. 7107(b)(l)) is amended by striking "June 1" and inserting "June 30".

**(g) EXTENSION OF AUTHORITIES.**—

**(1) INCENTIVES FOR CRITICAL POSTS.**—The authority contained in section 1115(d) of the Supplemental Appropriations Act, 2009 (Public Law 111–32) shall remain in effect through September 30, 2026.

**(2) CATEGORICAL ELIGIBILITY.**—The Foreign Operations, Export Financing, and Related Programs Appropriations Act, 1990 (Public Law 101–167) is amended—

**(A)** in section 599D (8 U.S.C. 1157 note)—

**(i)** in subsection (b)(3), by striking "and 2025" and inserting "2025, and 2026"; and

**(ii)** in subsection (e), by striking "2025" each place it appears and inserting "2026"; and

**(B)** in section 599E(b)(2) (8 U.S.C. 1255 note), by striking "2025" and inserting "2026".

**(3) SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION COMPETITIVE STATUS.**—Notwithstanding any other provision of law, any employee of the Special Inspector General for Afghanistan Reconstruction (SIGAR) who completes at least 12 months of continuous service after enactment of this Act or who is employed on the date on which SIGAR terminates, whichever occurs first, shall acquire competitive status for appointment to any position in the competitive service for which the employee possesses the required qualifications.

**(4) TRANSFER OF BALANCES.**—Section 7081(h) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2017 (division J of Public Law 115–31) shall continue in effect during fiscal year 2026.

**(5) EXTENSION OF LOAN GUARANTEES TO ISRAEL.**—Chapter 5 of title I of the Emergency Wartime Supplemental Appropriations Act, 2003 (Public Law 108–11; 117 Stat. 576) is amended under the heading "Loan Guarantees to Israel"—

**(A)** in the matter preceding the first proviso, by striking "September 30, 2028" and inserting "September 30, 2031"; and

**(B)** in the second proviso, by striking "September 30, 2028" and inserting "September 30, 2031".

**(h) MONITORING AND EVALUATION.**—

**EVALUATIONS.**—Funds appropriated by this Act under titles III and IV, that are made available for impact evaluations, including ex-post evaluations, of the effectiveness and sustainability of United States Government-funded assistance programs shall remain available until expended.

**(i) HIV/AIDS WORKING CAPITAL FUND.**—Funds available in the HIV/AIDS Working Capital Fund established pursuant to section 525(b)(1) of the Foreign Operations, Export Financing, and Related Programs Appropriations Act, 2005 (Public Law 108–447) may be made available for pharmaceuticals and other products for child survival, malaria, tuberculosis, and emerging infectious diseases to the same extent as HIV/AIDS pharmaceuticals and other products, subject to the terms and conditions in such section: Provided, That the authority in section 525(b)(5) of the Foreign Operations, Export Financing, and Related Programs Appropriations Act, 2005 (Public Law 108–447) shall be exercised by the Secretary of State with respect to funds deposited for such non-HIV/AIDS pharmaceuticals and other products: Provided further, That pharmaceuticals and other products provided are approved for use in the United States.

**(j) EXTENSION OF PROCUREMENT AUTHORITY.**—Section 7077 of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2012 (division I of Public Law 112–74) shall continue in effect during fiscal year 2026, except that such authority may be exercised by the Secretary of State.

**(k) EXTENSION.**—Section 7034(r) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2022 (division K of Public Law 117–103) shall apply during fiscal year 2026.

**(l) DEFINITIONS.**—

**(1) APPROPRIATE CONGRESSIONAL COMMITTEES.**—Unless otherwise defined in this Act, for purposes of this Act the term "appropriate congressional committees" means the Committees on Appropriations and Foreign Relations of the Senate and the Committees on Appropriations and Foreign Affairs of the House of Representatives.

**(2) FUNDS APPROPRIATED BY THIS ACT AND PRIOR ACTS.**—Unless otherwise defined in this Act, for purposes of this Act the term "funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs" means funds that remain available for obligation, and have not expired.

(3) **PACIFIC ISLANDS COUNTRIES.**—In this Act, the term "Pacific Islands countries" means the Cook Islands, the Republic of Fiji, the Republic of Kiribati, the Republic of the Marshall Islands, the Federated States of Micronesia, the Republic of Nauru, Niue, the Republic of Palau, the Independent State of Papua New Guinea, the Independent State of Samoa, the Solomon Islands, the Kingdom of Tonga, Tuvalu, and the Republic of Vanuatu.

(4) **SUCCESSOR OPERATING UNIT.**—Any reference to a particular operating unit or office in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs shall be deemed to include any successor operating unit performing the same or similar functions.

(5) **USAID.**—In this Act, the term "USAID" means the United States Agency for International Development.

#### LAW ENFORCEMENT AND SECURITY

##### SEC. 7025. (a) ASSISTANCE.—

(1) **COMMUNITY-BASED POLICE ASSISTANCE.**—Funds made available under titles III and IV of this Act to carry out the provisions of chapter 1 of part I and chapters 4 and 6 of part II of the Foreign Assistance Act of 1961, may be used, notwithstanding section 660 of that Act, to enhance the effectiveness and accountability of civilian police authority through training and technical assistance in human rights, the rule of law, anti-corruption, strategic planning, and through assistance to foster civilian police roles that support democratic governance, including assistance for programs to prevent conflict, respond to disasters, and foster improved police relations with the communities they serve.

##### (b) AUTHORITIES.—

(1) **RECONSTITUTING CIVILIAN POLICE AUTHORITY.**—In providing assistance with funds appropriated by this Act under section 660(b)(6) of the Foreign Assistance Act of 1961, support for a nation emerging from instability may be deemed to mean support for regional, district, municipal, or other sub-national entity emerging from instability, as well as a nation emerging from instability.

(2) **DISARMAMENT, DEMOBILIZATION, AND REINTEGRATION.**—Section 7034(d) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (division J of Public Law 113–235) shall continue in effect during fiscal year 2026: Provided, That section 7034(d) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, shall also apply to the America First Opportunity Fund.

(3) **COMMERCIAL LEASING OF DEFENSE ARTICLES.**—Notwithstanding any other provision of law, the authority of section 23(a) of the Arms Export Control Act (22 U.S.C. 2763) may be used to provide financing to Israel, Egypt, the North Atlantic Treaty Organization (NATO), and major non-NATO allies for the procurement by leasing (including leasing with an option to purchase) of defense articles from United States commercial suppliers, not including Major Defense Equipment (other than helicopters and other types of aircraft having possible civilian application), if the President determines that there are compelling foreign policy or national security reasons for those defense articles being provided by commercial lease rather than by government-to-government sale under such Act.

(4) **SPECIAL DEFENSE ACQUISITION FUND.**—Not to exceed \$900,000,000 may be obligated pursuant to section 51(c)(2) of the Arms Export Control Act (22 U.S.C. 2795(c)(2)) for the purposes of the Special Defense Acquisition Fund (the Fund), to remain available for obligation until September 30, 2028: Provided, That the provision of defense articles and defense services to foreign countries or international organizations from the Fund shall be subject to the concurrence of the Secretary of State.

(5) **EXTENSION OF WAR RESERVES STOCKPILE AUTHORITY.**—Section 514(b)(2)(A) of the Foreign Assistance Act of 1961 (22 U.S.C. 2321h(b)(2)(A)) is amended by striking "2027" and inserting "2028".

(6) **PROGRAM CLARIFICATION.**—Notwithstanding section 503(a)(3) of Public Law 87–195 (22 U.S.C. 2311(a)(3)), the procurement of defense articles and services funded on a non-repayable basis under section 23 of the Arms Export Control Act may be priced to include the costs of salaries of members of the Armed Forces of the United States engaged in security assistance activities pursuant to 10 U.S.C. 341 (relating to the State Partnership Program): Provided, That this paragraph shall only apply to funds that remain available for obligation in fiscal year 2026.

(7) **REPROGRAMMING.**—Notwithstanding any other provision of law or regulation, equipment procured with funds appropriated in prior Acts making appropriations for the Department of State, foreign operations, and related programs under the heading "Pakistan Counterinsurgency Capability Fund" may be used for any other program and in any region.

##### (c) LIMITATIONS.—

(1) **CHILD SOLDIERS.**—Funds appropriated by this Act should not be used to support any military training or operations that include child soldiers.

(2) **LANDMINES AND CLUSTER MUNITIONS.**—

(A) **LANDMINES.**—Notwithstanding any other provision of law, demining equipment available to the Department of State and used in support of the clearance of landmines and unexploded ordnance for humanitarian purposes may be disposed of on a grant basis in foreign countries, subject to such terms and conditions as the Secretary of State may prescribe.

(B) **CLUSTER MUNITIONS.**—No military assistance shall be furnished for cluster munitions, no defense export license for cluster munitions may be issued, and no cluster munitions or cluster munitions technology shall be sold or transferred, unless—

(i) the submunitions of the cluster munitions, after arming, do not result in more than 1 percent unexploded ordnance across the range of intended operational environments, and the agreement applicable to the assistance, transfer, or sale of such cluster munitions or cluster munitions technology specifies that the cluster munitions will only be used against clearly defined military targets and will not be used where civilians are known to be present or in areas normally inhabited by civilians; or

(ii) such assistance, license, sale, or transfer is for the purpose of demilitarizing or permanently disposing of such cluster munitions.

##### (3) OVERSIGHT AND ACCOUNTABILITY.—

The Secretary of State shall promptly inform the appropriate congressional committees of any instance in which the Secretary of State has credible information that funds appropriated under the heading "Foreign Military Financing Program" have been used by a recipient government in a manner contrary to the purposes of section 4 of the Arms Export Control Act (22 U.S.C. 2754) or contrary to United States national security policy.

##### (d) OTHER MATTERS.—

**LEAHY LAW.**—For purposes of implementing section 620M of the Foreign Assistance Act of 1961, under the judgment of the Secretary of State, the term "credible information" means information that, considering the source of such information and the surrounding circumstances, supports a reasonable belief that a violation has occurred, and shall not be determined solely on the basis of the number of sources; whether the source has been critical of a policy of the United States Government or its security partners; whether the source has a personal connection to the information being reported; or whether the United States Government is able to independently verify the information.

#### COUNTERING THE FLOW OF FENTANYL AND OTHER SYNTHETIC DRUGS

SEC. 7026. (a) **ASSISTANCE.**—Funds appropriated by this Act may be made available for programs to counter the flow of fentanyl, fentanyl precursors, and other synthetic drugs into the United States.

(b) **USES OF FUNDS.**—Funds made available pursuant to subsection (a) may be made available to support—

(1) efforts to stop the flow of fentanyl, fentanyl precursors, and other synthetic drugs and their precursor materials to the United States from and through the People's Republic of China (PRC), Mexico, and other countries;

(2) law enforcement cooperation and capacity building efforts aimed at disrupting and dismantling transnational criminal organizations involved in the production and trafficking of fentanyl, fentanyl precursors, and other synthetic drugs;

(3) implementation of the Fighting Emerging Narcotics Through Additional Nations to Yield Lasting Results Act (part 7 of subtitle C of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Public Law 117–263); and

(4) engagement, including through multilateral organizations and frameworks, to catalyze collective action to address the public health and security threats posed by fentanyl, fentanyl precursors, and other synthetic drugs, including through the Global Coalition to Address Synthetic Drug Threats.

#### PROHIBITION ON ASSISTANCE TO THE PALESTINIAN BROADCASTING CORPORATION

SEC. 7027. None of the funds appropriated or otherwise made available by this Act may be used to provide equipment, technical support, consulting services, or any other form of assistance to the Palestinian Broadcasting Corporation.

#### ASSISTANCE FOR THE WEST BANK AND GAZA

SEC. 7028. (a) **OVERSIGHT.**—For fiscal year 2026, 30 days prior to the initial obligation of funds for the bilateral West Bank and Gaza Program, the Secretary of State shall certify to the Committees on Appropriations that procedures have been established to assure the Comptroller General of the United States will have access to appropriate United States financial information in order to review the uses of United States assistance for the Program funded under the heading "America First Opportunity" for the West Bank and Gaza.

(b) **VETTING.**—Prior to the obligation of funds appropriated by this Act under the heading "America First Opportunity Fund" for assistance for the West Bank and Gaza, the Secretary of State shall take all appropriate steps to ensure that such assistance is not provided to or through any individual, private or government entity, or educational institution that the Secretary knows or has reason to believe advocates,



plans, sponsors, engages in, or has engaged in, terrorist activity nor, with respect to private entities or educational institutions, those that have as a principal officer of the entity's governing board or governing board of trustees any individual that has been determined to be involved in, or advocating terrorist activity or determined to be a member of a designated foreign terrorist organization: Provided, That the Secretary of State shall, as appropriate, establish procedures specifying the steps to be taken in carrying out this subsection and shall terminate assistance to any individual, entity, or educational institution which the Secretary has determined to be involved in or advocating terrorist activity.

(c) **PROHIBITION.**—

(1) **RECOGNITION OF ACTS OF TERRORISM.**—None of the funds appropriated under titles III through VI of this Act for assistance under the West Bank and Gaza Program may be made available for—

(A) the purpose of recognizing or otherwise honoring individuals who commit, or have committed acts of terrorism; and

(B) any educational institution located in the West Bank or Gaza that is named after an individual who the Secretary of State determines has committed an act of terrorism.

(2) **SECURITY ASSISTANCE AND REPORTING REQUIREMENT.**—Notwithstanding any other provision of law, none of the funds made available by this or prior appropriations Acts, including funds made available by transfer, may be made available for obligation for security assistance for the West Bank and Gaza until the Secretary of State reports to the Committees on Appropriations on—

(A) the benchmarks that have been established for security assistance for the West Bank and Gaza and on the extent of Palestinian compliance with such benchmarks; and

(B) the steps being taken by the Palestinian Authority to end torture and other cruel, inhuman, and degrading treatment of detainees, including by bringing to justice members of Palestinian security forces who commit such crimes.

(d) **OVERSIGHT BY THE UNITED STATES DEPARTMENT OF STATE.**—

(1) The Secretary of State shall ensure that Federal or non-Federal audits of all contractors and grantees, and significant subcontractors and sub-grantees, under the West Bank and Gaza Program, are conducted at least on an annual basis to ensure, among other things, compliance with this section.

(2) Funds appropriated by this Act may be used by the Office of Inspector General of the Department of State for audits, investigations, and other activities in furtherance of the requirements of this subsection: Provided, That such funds are in addition to funds otherwise available for such purposes.

(e) **COMPTROLLER GENERAL OF THE UNITED STATES AUDIT.**—Subsequent to the certification specified in subsection (a), the Comptroller General of the United States shall conduct an audit and an investigation of the treatment, handling, and uses of all funds for the bilateral West Bank and Gaza Program, including all funds provided as cash transfer assistance, and such audit shall address—

(1) the extent to which such Program complies with the requirements of subsections (b) and (c); and

(2) an examination of all programs, projects, and activities carried out under such Program, including both obligations and expenditures.

**LIMITATION ON ASSISTANCE FOR THE PALESTINIAN AUTHORITY**

**SEC. 7029. (a) PROHIBITION OF FUNDS.**—None of the funds appropriated by this Act to carry out the provisions of chapter 4 of part II of the Foreign Assistance Act of 1961 may be obligated or expended with respect to providing funds to the Palestinian Authority.

(b) **WAIVER.**—The prohibition included in subsection (a) shall not apply if the President certifies in writing to the Speaker of the House of Representatives, the President pro tempore of the Senate, and the Committees on Appropriations that waiving such prohibition is important to the national security interest of the United States.

(c) **PERIOD OF APPLICATION OF WAIVER.**—Any waiver pursuant to subsection (b) shall be effective for no more than a period of 6 months at a time and shall not apply beyond 12 months after the enactment of this Act.

(d) **REPORT.**—Whenever the waiver authority pursuant to subsection (b) is exercised, the President shall submit a report to the Committees on Appropriations detailing the justification for the waiver, the purposes for which the funds will be spent, and the accounting procedures in place to ensure that the funds are properly disbursed: Provided, That the report shall also detail the steps the Palestinian Authority has taken to arrest terrorists, confiscate weapons and dismantle the terrorist infrastructure.

(e) **CERTIFICATION.**—If the President exercises the waiver authority under subsection (b), the Secretary of State must certify and report to the Committees on Appropriations prior to the obligation of funds that the Palestinian Authority has established a single treasury account for all Palestinian Authority financing and all financing mechanisms flow through this account, no parallel financing mechanisms

exist outside of the Palestinian Authority treasury account, and there is a single comprehensive civil service roster and payroll, and the Palestinian Authority is acting to counter incitement of violence against Israelis and is supporting activities aimed at promoting peace, coexistence, and security cooperation with Israel.

(f) **PROHIBITION TO HAMAS AND THE PALESTINE LIBERATION ORGANIZATION.**—

(1) None of the funds appropriated in titles III through VI of this Act may be obligated for salaries of personnel of the Palestinian Authority located in Gaza or may be obligated or expended for assistance to Hamas or any entity effectively controlled by Hamas, any power-sharing government of which Hamas is a member, or that results from an agreement with Hamas and over which Hamas exercises undue influence.

(2) Notwithstanding the limitation of paragraph (1), assistance may be provided to a power-sharing government only if the President certifies and reports to the Committees on Appropriations that such government, including all of its ministers or such equivalent, has publicly accepted and is complying with the principles contained in section 620K(b)(1)(A) and (B) of the Foreign Assistance Act of 1961, as amended.

(3) The President may exercise the authority in section 620K(e) of the Foreign Assistance Act of 1961, as added by the Palestinian Anti-Terrorism Act of 2006 (Public Law 109–446) with respect to this subsection.

(4) Whenever the certification pursuant to paragraph (2) is exercised, the Secretary of State shall submit a report to the Committees on Appropriations within 120 days of the certification and every quarter thereafter on whether such government, including all of its ministers or such equivalent are continuing to comply with the principles contained in section 620K(b)(1)(A) and (B) of the Foreign Assistance Act of 1961, as amended: Provided, That the report shall also detail the amount, purposes and delivery mechanisms for any assistance provided pursuant to the abovementioned certification and a full accounting of any direct support of such government.

(5) None of the funds appropriated under titles III through VI of this Act may be obligated for assistance for the Palestine Liberation Organization.

**MIDDLE EAST AND NORTH AFRICA**

**SEC. 7030. (a) EGYPT.**—

(1) **ASSISTANCE.**—Of the funds appropriated by this Act, not less than \$1,300,000,000 may be made available for assistance to Egypt from funds under the heading "Foreign Military Financing Program", to remain available until September 30, 2027: Provided, That such funds may be transferred to an interest bearing account in the Federal Reserve Bank of New York.

(2) **RESTRICTION.**—Funds appropriated by this Act that are available for assistance for Egypt may be made available notwithstanding any other provision of law restricting assistance for Egypt, except for this subsection and section 620M of the Foreign Assistance Act of 1961.

(b) **ISRAEL.**—Of the funds appropriated by this Act under the heading "Foreign Military Financing Program", not less than \$3,300,000,000 shall be available for grants only for Israel which shall be disbursed within 30 days of enactment of this Act: Provided, That to the extent that the Government of Israel requests that funds be used for such purposes, grants made available for Israel under this heading shall, as agreed by the United States and Israel, be available for advanced weapons systems, of which not less than \$250,300,000 shall be available for the procurement in Israel of defense articles and defense services, including research and development.

(c) **SYRIA.**—

(1) **NON-LETHAL ASSISTANCE.**—Funds appropriated by this Act under titles III and IV may be made available, notwithstanding any other provision of law, for non-lethal stabilization assistance for Syria, including for emergency medical and rescue response and chemical weapons investigations.

(d) **WEST BANK AND GAZA.**—

(1) **LIMITATIONS.**—

(A)(i) None of the funds appropriated under the heading "America First Opportunity Fund" in this Act may be made available for assistance for the Palestinian Authority, if after the date of enactment of this Act—

(I) the Palestinians obtain the same standing as member states or full membership as a state in the United Nations or any specialized agency thereof outside an agreement negotiated between Israel and the Palestinians; or

(II) the Palestinians initiate an International Criminal Court (ICC) judicially authorized investigation, or actively support such an investigation, that subjects Israeli nationals to an investigation for alleged crimes against Palestinians.

(ii) The Secretary of State may waive the restriction in clause (i) of this subparagraph resulting from the application of subclause (I) of such clause if the Secretary certifies to the Committees on Appropriations that to do so is in the national security interest of the United States, and submits a report to such

Committees detailing how the waiver and the continuation of assistance would assist in furthering Middle East peace.

(B)(i) The President may waive the provisions of section 1003(1), (2), and (3) of the Foreign Relations Authorization Act, Fiscal Years 1988 and 1989 (Public Law 100-204), if the President determines and certifies in writing to the Speaker of the House of Representatives, the President *pro tempore* of the Senate, and the Committees on Appropriations that

the action is important to the national security interests of the United States or the conduct of diplomacy.

(2) APPLICATION OF TAYLOR FORCE ACT.—Funds appropriated by this Act under the heading "American First Opportunity Fund" that are made available for assistance for the West Bank and Gaza shall be made available consistent with section 1004(a) of the Taylor Force Act (title X of division S of Public Law 115-141).

#### EAST ASIA AND THE PACIFIC

##### SEC. 7031. (a) BURMA.—

(1) USES OF FUNDS.—Funds appropriated by this Act may be made available for assistance for Burma notwithstanding any other provision of law for the purposes described in section 5575 of the Burma Act of 2022 (subtitle E of title LV of division E of Public Law 117-263) and section 7043(a) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2023 (division K of Public Law 117-328).

##### (b) INDO-PACIFIC STRATEGY.—

(1) RESTRICTION ON USES OF FUNDS.—None of the funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs may be made available for any project or activity that directly supports or promotes—

(A) the Belt and Road Initiative or any dual-use infrastructure projects of the People's Republic of China; or

(B) the use of technology, including biotechnology, digital, telecommunications, and cyber, developed by the People's Republic of China unless the Secretary of State, in consultation with the heads of other Federal agencies, as appropriate, determines that such use does not adversely impact the national security of the United States.

(2) MAPS.—None of the funds made available by this Act should be used to create, procure, or display any map that inaccurately depicts the territory and social and economic system of Taiwan and the islands or island groups administered by Taiwan authorities.

##### (c) PACIFIC ISLANDS COUNTRIES.—

(1) OPERATIONS.—Funds appropriated by this Act under the heading "Diplomatic Programs" for the Department of State may be made available to expand the United States diplomatic and development presence in Pacific Islands countries (PICs), including the number and location of facilities and personnel.

##### (d) PEOPLE'S REPUBLIC OF CHINA.—

(1) PROHIBITION.—None of the funds appropriated by this Act may be made available for assistance for the Government of the People's Republic of China or the Chinese Communist Party.

##### (e) TAIWAN.—

FELLOWSHIP PROGRAM.—Funds appropriated by this Act under the heading "Payment to the American Institute in Taiwan" may be made available for the Taiwan Fellowship Program.

##### (f) TIBET.—

(1) Notwithstanding any other provision of law, funds appropriated by this Act may be made available to nongovernmental organizations with experience working with Tibetan communities to support activities which preserve cultural traditions and promote sustainable development, education, and environmental conservation in Tibetan communities in the Tibet Autonomous Region and in other Tibetan communities in China.

#### SOUTH AND CENTRAL ASIA

##### SEC. 7032. AFGHANISTAN.—

RESTRICTION.—None of the funds appropriated by this Act that are made available for assistance for Afghanistan may be made available for assistance to the Taliban.

#### LATIN AMERICA AND THE CARIBBEAN

SEC. 7033. FACILITATING IRRESPONSIBLE MIGRATION.—None of the funds appropriated or otherwise made available by this Act may be used to encourage, mobilize, publicize, or manage mass-migration caravans towards the United States southwest border: Provided, That the prohibition contained in this subsection shall not be construed to preclude the provision of humanitarian assistance.

#### UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS

##### SEC. 7034.

##### (a) RESTRICTIONS ON UNITED NATIONS DELEGATIONS AND ORGANIZATIONS.—

(1) RESTRICTIONS ON UNITED STATES DELEGATIONS.—None of the funds made available by this Act should be used to pay expenses for any United States delegation to any specialized agency, body, or commission of the United Nations if such agency, body, or commission is chaired or presided over by a country, the government of which the Secretary of State has determined, for purposes of section 1754(c) of the Export Reform Control Act of 2018 (50 U.S.C. 4813(c)), supports international terrorism.

(2) RESTRICTIONS ON CONTRIBUTIONS.—None of the funds made available by this Act should be used by the Secretary of State as a contribution to any organization, agency, commission, or program within the United Nations system if such organization, agency, commission, or program is chaired or presided over by a country the government of which the Secretary of State has determined, for purposes of section 620A of the Foreign Assistance Act of 1961, section 40 of the Arms Export Control Act, section 1754(c) of the Export Reform Control Act of 2018 (50 U.S.C. 4813(c)), or any other provision of law, is a government that has repeatedly provided support for acts of international terrorism.

##### (b) UNITED NATIONS HUMAN RIGHTS COUNCIL.—

(1) None of the funds appropriated by this Act may be made available in support of the United Nations Human Rights Council.

(2) None of the funds appropriated by this Act may be made available for the United Nations International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel.

(c) FUNDING LIMITATION FOR UNITED NATIONS RELIEF AND WORKS AGENCY.—None of the funds appropriated or otherwise made available by this Act or other Acts making appropriations for the Department of State, foreign operations, and related programs, including provisions of Acts providing supplemental appropriations for the Department of State, foreign operations, and related programs, may be used for a contribution, grant, or other payment to the United Nations Relief and Works Agency, notwithstanding any other provision of law.

(d) ADDITIONAL AVAILABILITY.—Funds appropriated by this Act which are returned or not made available due to section 307(a) of the Foreign Assistance Act of 1961 (22 U.S.C. 2227(a)), shall remain available for obligation until September 30, 2027: Provided, That the requirement to withhold funds for programs in Burma under section 307(a) of the Foreign Assistance Act of 1961 shall not apply to funds appropriated by this Act.

(e) ACCOUNTABILITY REQUIREMENT.—Not later than 30 days after the date of enactment of this Act, the Secretary of Stateshould seek to enter into written agreements with each international organization that receives funding appropriated by this Act to provide timely access to the Inspector General of the Department of State and the Comptroller General of the United States to such organization's financial data and other information relevant to United States contributions to such organization, as determined by the Inspectors and Comptroller General.

#### WAR CRIMES TRIBUNAL

SEC. 7035. If the President determines that doing so will contribute to a just resolution of charges regarding genocide or other violations of international humanitarian law, the President may direct a drawdown pursuant to section 552(c) of the Foreign Assistance Act of 1961 of up to \$30,000,000 of commodities and services for the United Nations War Crimes Tribunal established with regard to the former Yugoslavia by the United Nations Security Council or such other tribunals or commissions as the Council may establish or authorize to deal with such violations, without regard to the ceiling limitation contained in paragraph (2) thereof: Provided, That the determination required under this section shall be in lieu of any determinations otherwise required under section 552(c): Provided further, That funds made available pursuant to this section shall be made available subject to the regular notification procedures of the Committees on Appropriations.

#### TORTURE AND OTHER CRUEL, INHUMAN, OR DEGRADING TREATMENT OR PUNISHMENT

##### SEC. 7036.

ASSISTANCE.—Funds appropriated under titles III and IV of this Act may be made available, notwithstanding section 660 of the Foreign Assistance Act of 1961, for assistance to eliminate torture and other cruel, inhuman, or degrading treatment or punishment by foreign police, military, or other security forces in countries receiving assistance from funds appropriated by this Act.

#### AIRCRAFT TRANSFER, COORDINATION, AND USE

SEC. 7037. (a) TRANSFER AUTHORITY.—Notwithstanding any other provision of law or regulation, aircraft procured with funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs under the headings "Diplomatic Programs", "International Narcotics Control and Law Enforcement", "Andean Counterdrug Initiative", and "Andean Counterdrug Programs" may be used for any other program and in any region.

##### (b) AIRCRAFT COORDINATION.—

(1) **AUTHORITY.**—The uses of aircraft purchased or leased by the Department of State with funds made available in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs shall be coordinated under the authority of the appropriate Chief of Mission: Provided, That such aircraft may be used to transport, on a reimbursable or non-reimbursable basis, Federal and non-Federal personnel supporting Department of State programs and activities: Provided further, That official travel for other agencies for other purposes may be supported on a reimbursable basis, or without reimbursement when traveling on a space available basis: Provided further, That funds received by the Department of State in connection with the use of aircraft owned, leased, or chartered by the Department of State may be credited to the Working Capital Fund of the Department and shall be available for expenses related to the purchase, lease, maintenance, chartering, or operation of such aircraft.

(2) **SCOPE.**—The requirement and authorities of this subsection shall only apply to aircraft, the primary purpose of which is the transportation of personnel.

(c) **AIRCRAFT OPERATIONS AND MAINTENANCE.**—To the maximum extent practicable, the costs of operations and maintenance, including fuel, of aircraft funded by this Act shall be borne by the recipient country.

#### INTERNATIONAL MONETARY FUND

SEC. 7038. (a) **EXTENSIONS.**—The terms and conditions of sections 7086(b)(1) and (2) and 7090(a) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2010 (division F of Public Law 111–117) shall apply to this Act.

#### GLOBAL HEALTH ACTIVITIES

SEC. 7039. (a) **IN GENERAL.**—Funds appropriated by titles III and IV of this Act that are made available for bilateral assistance for child survival activities or disease programs including activities relating to research on, and the prevention, treatment and control of, HIV/AIDS may be made available notwithstanding any other provision of law except for provisions under the heading "Global Health Programs" and the United States Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act of 2003 (117 Stat. 711; 22 U.S.C. 7601 et seq.), as amended.

(b) **PANDEMICS AND OTHER INFECTIOUS DISEASE OUTBREAKS.**—

(1) **GLOBAL HEALTH SECURITY.**—Funds appropriated by this Act under the heading "Global Health Programs" may be made available for global health security programs to accelerate the capacity of countries to prevent, detect, and respond to infectious disease outbreaks, including by strengthening public health capacity where there is a high risk of emerging zoonotic infectious diseases.

(2) **EXTRAORDINARY MEASURES.**—If the Secretary of State determines and reports to the Committees on Appropriations that an international infectious disease outbreak is sustained, severe, and is spreading internationally, or that it is in the national interest to respond to a Public Health Emergency of International Concern, funds appropriated by this Act under the headings "Global Health Programs", "America First Opportunity Fund", "International Humanitarian Assistance", and "Millennium Challenge Corporation" may be made available to combat such infectious disease or public health emergency, and may be transferred to, and merged with, funds appropriated under such headings for the purposes of this paragraph.

(3) **EMERGENCY RESERVE FUND.**—Funds made available under the heading "Global Health Programs" may be made available for the Emergency Reserve Fund established pursuant to section 7058(c)(1) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2017 (division J of Public Law 115–31): Provided, That such section shall be applied to such funds by striking "International Disaster Assistance" and inserting "International Humanitarian Assistance": Provided further, That such section is amended by striking "Administrator of the United States Agency for International Development" and inserting "Secretary of State".

(c) **LIMITATION.**—Notwithstanding any other provision of law, none of the funds made available by this Act may be made available to the Wuhan Institute of Virology located in the City of Wuhan in the People's Republic of China or for biomedical research in the People's Republic of China.

(d) **PROTECTING LIFE IN GLOBAL HEALTH ASSISTANCE.**—None of the funds appropriated or otherwise made available by this Act for global health assistance may be made available to, or implemented by, any foreign nongovernmental organization including those which a U.S. nongovernmental organization makes a sub-award with global health assistance funds, that promotes or performs abortion, except in cases of rape or incest or when the life of the mother would be endangered if the fetus were carried to term.

#### DEPARTMENT OF STATE MATTERS

SEC. 7040.

**OTHER MATTERS.**—

(1) In addition to amounts appropriated or otherwise made available by this Act under the heading "Diplomatic Programs"—

(A) as authorized by section 810 of the United States Information and Educational Exchange Act, not to exceed \$5,000,000, to remain available until expended, may be credited to this appropriation from fees or other payments received from English teaching, library, motion pictures, and publication programs and from fees from educational advising and counseling and exchange visitor programs; and

(B) not to exceed \$15,000, which shall be derived from reimbursements, surcharges, and fees for use of Blair House facilities.

(2) Funds appropriated or otherwise made available by this Act under the heading "Diplomatic Programs" are available for acquisition by exchange or purchase of passenger motor vehicles as authorized by law and, pursuant to section 1108(g) of title 31, United States Code, for the field examination of programs and activities in the United States funded from any account contained in title I of this Act.

(3) Consistent with section 204 of the Admiral James W. Nance and Meg Donovan Foreign Relations Authorization Act, Fiscal Years 2000 and 2001 (22 U.S.C. 2452b), up to \$25,000,000 of the amounts made available under the heading "Diplomatic Programs" in this Act may be obligated and expended for United States participation in international fairs and expositions abroad, including for construction and operation of a United States pavilion.

#### FOREIGN ASSISTANCE MANAGEMENT

SEC. 7041. (a) **AUTHORITY.**—Funds made available in title III of this Act pursuant to or to carry out the provisions of part I of the Foreign Assistance Act of 1961, may be used to hire and employ individuals in the United States and overseas on a limited appointment basis pursuant to the authority of sections 308 and 309 of the Foreign Service Act of 1980 (22 U.S.C. 3948 and 3949).

(b) **RESTRICTION.**—The authority to hire individuals contained in subsection (a) shall expire on September 30, 2027.

(c) **PROGRAM ACCOUNT CHARGED.**—The account charged for the cost of an individual hired and employed under the authority of this section shall be the account to which the responsibilities of such individual primarily relate: Provided, That funds made available to carry out this section may be transferred to, and merged with, funds appropriated by this Act under the relevant headings in title I.

(d) **FOREIGN SERVICE LIMITED EXTENSIONS.**—Individuals hired and employed with funds made available in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs, pursuant to the authority of section 309 of the Foreign Service Act of 1980 (22 U.S.C. 3949), may be extended for a period of up to 4 years notwithstanding the limitation set forth in such section.

(e) **DISASTER SURGE CAPACITY.**—Funds appropriated under title III of this Act to carry out part I of the Foreign Assistance Act of 1961, may be used, in addition to funds otherwise available for such purposes, for the cost (including the support costs) of individuals whose primary responsibility is to carry out programs in response to natural disasters or man-made disasters.

(f) **PERSONAL SERVICES CONTRACTORS.**—Funds appropriated by this Act that are made available to carry out chapter 1 of part I, chapter 4 of part II, and section 667 of the Foreign Assistance Act of 1961, and title II of the Food for Peace Act (Public Law 83–480; 7 U.S.C. 1721 et seq.), may be used to employ up to 40 personal services contractors in the United States, notwithstanding any other provision of law, for the purpose of providing direct, interim support for new or expanded overseas programs and activities until permanent direct hire personnel are hired and trained: Provided, That not more than 15 of such contractors shall be assigned to any bureau or office.

(g) **SMALL BUSINESS.**—In entering into multiple award indefinite-quantity contracts with funds appropriated by this Act, the Department of State may provide an exception to the fair opportunity process for placing task orders under such contracts when the order is placed with any category of small or small disadvantaged business.

(h) **SENIOR FOREIGN SERVICE LIMITED APPOINTMENTS.**—Individuals hired pursuant to the authority provided by section 7059(o) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2010 (division F of Public Law 111–117) may be assigned to or support programs in Afghanistan or Pakistan with funds made available in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs.

(i) **CRISIS OPERATIONS STAFFING.**—Funds made available in title III of this Act pursuant to, or to carry out the provisions of, part I of the Foreign Assistance Act of 1961 and section 509(b) of the Global Fragility Act of 2019 (title V of division J of Public Law 116–94) may be made available to appoint and employ personnel in the excepted service to prevent or respond to foreign crises and contexts with growing instability: Provided, That functions carried out by personnel hired under the authority of this subsection shall be related to the purpose for which the funds were appropriated: Provided further, That such funds are in addition to funds oth-

erwise available for such purposes and may remain attributed to any minimum funding requirement for which they were originally made available.

(j) **PERSONAL SERVICE AGREEMENTS.**—Funds appropriated by this Act under titles II and III may be made available to the Secretary of State to exercise the authorities of section 2669(c) of title 22, United States Code.

#### DEBT-FOR-DEVELOPMENT

SEC. 7042. In order to enhance the continued participation of nongovernmental organizations in debt-for-development exchanges, a nongovernmental organization which is a grantee or contractor of the Department of State may place in interest bearing accounts local currencies which accrue to that organization as a result of economic assistance provided under title III of this Act and, subject to the regular notification procedures of the Committees on Appropriations, any interest earned on such investment shall be used for the purpose for which the assistance was provided to that organization.

#### EXTENSION OF CONSULAR FEES AND RELATED AUTHORITIES

SEC. 7043. (a) Section 1(b)(1) of the Passport Act of June 4, 1920 (22 U.S.C. 214(b)(1)) shall be applied through fiscal year 2026 by substituting "the costs of providing consular services" for "such costs".

(b) Section 21009 of the Emergency Appropriations for Coronavirus Health Response and Agency Operations (division B of Public Law 116–136; 134 Stat. 592) shall be applied during fiscal year 2026 by substituting "2020 through 2026" for "2020 and 2021".

(c) Discretionary amounts made available to the Department of State under the heading "Administration of Foreign Affairs" of this Act, and discretionary unobligated balances under such heading from prior Acts making appropriations for the Department of State, foreign operations, and related programs, may be transferred to the Consular and Border Security Programs account if the Secretary of State determines and reports to the Committees on Appropriations that to do so is necessary to sustain consular operations, following consultation with such Committees: Provided, That such transfer authority is in addition to any transfer authority otherwise available in this Act and under any other provision of law: Provided further, That no amounts may be transferred from amounts designated as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

(d) In addition to the uses permitted pursuant to section 286(v)(2)(A) of the Immigration and Nationality Act (8 U.S.C. 1356(v)(2)(A)), for fiscal year 2026, the Secretary of State may also use fees deposited into the Fraud Prevention and Detection Account for the costs of providing consular services.

(e) Amounts provided pursuant to subsection (b) are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

#### OTHER MATTERS

SEC. 7044. (a) **MAPS.**—None of the funds made available by this Act should be used to create, procure, or display any map that inaccurately depicts the Gulf of America.

(b) None of the funds appropriated or otherwise made available by this Act may be obligated or expended to fly or display a flag over a facility of the United States Department of State other than the—

- (1) United States flag;
- (2) Foreign Service flag pursuant to 2 FAM 154.2–1;
- (3) POW/MIA flag;
- (4) Hostage and Wrongful Detainee flag, pursuant to section 904 of title 36, United States Code;
- (5) flag of a State, insular area, or the District of Columbia at domestic locations;
- (6) flag of an Indian Tribal government;
- (7) official branded flag of a United States agency; or
- (8) sovereign flag of other countries.

(c) Funds may be transferred to the United States Section of the International Boundary and Water Commission, United States and Mexico, from Federal or non-Federal entities, to study, design, construct, operate, and maintain treatment and flood control works, water conservation projects, and related structures, consistent with the functions of the United States Section: Provided, That such funds shall be deposited in an account under the heading "International Boundary and Water Commission, United States and Mexico", to remain available until expended.

#### USAID CONSOLIDATION

SEC. 7045. (a) The Secretary of State may reorganize the United States Agency for International Development (USAID) pursuant to a reorganization plan transmitted to Congress, which may provide for the abolition of such agency and the transfer of its functions to the Department of State.

(b) Notwithstanding any other provision of law, a reorganization consistent with subsection (a) shall be treated as a reorganization under sections 1611 through 1615 of the Foreign Affairs Reform and Restructuring Act of 1998 (22

U.S.C. 6611 through 6615): Provided, That the limitation under section 7009(b)(1) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2024 (division F, Public Law 118–47) and similar provisions of law in other Acts shall not apply to transfers pursuant to authorities made available by this section.

(c) In connection with a reorganization under this section, the Secretary of State may transfer any authority, duty, or function assigned by law to USAID, the Administrator of USAID, or any subordinate official or component to such officials or components of the Department of State as the Secretary may determine from time to time.

(d) Notwithstanding any other provision of law, the Office of the Inspector General of the Department of State shall be responsible for inspections, investigations, audits, reports, systematic review and evaluations, and other independent oversight functions of any authority, duty, or function transferred from USAID to the Department of State, consistent with the Inspector General Act of 1978 (5 U.S.C. 401 et seq.) and the Foreign Service Act (22 U.S.C. 3929 et seq.).

(e) To assist with the transfer and assumption of authorities, duties, and functions pursuant to this section, the Inspector General of the Department of State may exercise the authorities of subsections (b) through (i) of section 3161 of title 5, United States Code, without regards to subsection (a) of that section. In exercising these authorities, paragraph (2) of that subsection (relating to periods of appointments) shall not apply.

#### FOREIGN MILITARY FINANCING LOANS

SEC. 7046. (a) **FOREIGN MILITARY FINANCING DIRECT LOANS.**—During fiscal years 2026 and 2027, direct loans under section 23 of the Arms Export Control Act may be made notwithstanding section 23(c)(1) of the Arms Export Control Act, gross obligations for the principal amounts of which shall not exceed \$4,000,000,000: Provided, That funds appropriated under the heading "Foreign Military Financing Program" in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs including balances that were previously designated by the Congress for Overseas Contingency Operation/Global War on Terrorism pursuant to section 251(b)(2)(A)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985, may be made available for the costs, as defined in section 502 of the Congressional Budget Act of 1974, of such loans: Provided further, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974 and may include the costs of selling, reducing, or cancelling any amounts owed to the United States or any agency of the United States: Provided further, That the Government of the United States may charge fees for such loans, which shall be collected from borrowers in accordance with section 502(7) of the Congressional Budget Act of 1974: Provided further, That no funds made available by this or any other appropriations Act for this fiscal year or prior fiscal years may be used for payment of any fees associated with such loans: Provided further, That amounts made available under this paragraph for such costs shall not be considered assistance for the purposes of provisions of law limiting assistance to a country.

(b) **FOREIGN MILITARY FINANCING LOAN GUARANTEES.**—Funds appropriated under the heading "Foreign Military Financing Program" in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs including balances that were previously designated by the Congress for Overseas Contingency Operations/Global War on Terrorism pursuant to section 251(b)(2)(A)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985, may be made available, notwithstanding the third proviso under such heading, for the costs of loan guarantees under section 24 of the Arms Export Control Act, which are authorized to be provided: Provided, That such funds are available to subsidize gross obligations for the principal amount of commercial loans, and total loan principal, any part of which is to be guaranteed, not to exceed \$4,000,000,000: Provided further, That no loan guarantee with respect to any one borrower may exceed 80 percent of the loan principal, except for guarantees of loans by the Federal Financing Bank: Provided further, That any loan guaranteed under this paragraph may not be subordinated to another debt contracted by the borrower or to any other claims against the borrower in the case of default: Provided further, That the Government of the United States may charge fees for such loan guarantees, as may be determined, notwithstanding section 24 of the Arms Export Control Act, which shall be collected from borrowers or third parties on behalf of such borrowers in accordance with section 502(7) of the Congressional Budget Act of 1974: Provided further, That amounts made available under this paragraph for the costs of such guarantees shall not be considered assistance for the purposes of provisions of law limiting assistance to a country.

#### GLOBAL FUND MATCHING

SEC. 7047. Funds appropriated by this Act under the headings "Global Health Programs" and the "America First Opportunity Fund" may be made available for United States contributions to the Global Fund to Fight AIDS, Tuberculosis, and

*Malaria (Global Fund): Provided, That none of the funds appropriated in this or prior fiscal years may be used to cause the total amount of United States Government contributions to the Global Fund for the Global Fund's eighth replenishment (2026–2028) to exceed 20 percent of the total amount of funds contributed to the Global Fund from all sources for such replenishment, notwithstanding any other provision of law.*

#### UNANTICIPATED CLOSE-OUT COSTS FOR FOOD FOR PEACE ACT

SEC. 7048. In addition to funds otherwise available for this purpose, funds appropriated under the heading "International Humanitarian Assistance" in title III of this Act and funds appropriated under the heading "International Disaster Assistance" in prior Acts making appropriations for the Department of State, foreign operations and related programs may be used for necessary expenses to meet emergency food needs related to the packaging, processing, shipment, transportation, prepositioning, transfer, storage, handling, distribution, and other incidental and administrative costs associated with commodities purchased pursuant to the Food for Peace Act (7 U.S.C. 1961 et seq.): Provided, That the Department of Agriculture may reimburse the "International Humanitarian Assistance" account or the "International Disaster Assistance" account, as appropriate, for such expenses with available amounts, including recoveries, from amounts appropriated in prior appropriations Acts to "Department of Agriculture, Foreign Agricultural Service, Food for Peace Title II Grants".

#### (CANCELLATION)

SEC. 7049. Of the unobligated balances made available under titles I, III, and IV from prior Acts making appropriations for the Department of State, foreign operations and related programs, and title V from prior Acts making appropriations for agriculture, rural development, Food and Drug Administration, and related agencies under the heading "Food for Peace Title II Grants", \$20,000,000,000 shall be hereby permanently cancelled.

#### ASIAN DEVELOPMENT FOUNDATION

SEC. 7050. **ASIAN DEVELOPMENT FUND THIRTEENTH REPLENISHMENT.**—The Asian Development Bank Act (22 U.S.C. 285 et seq.) is amended by adding at the end thereof the following new section:

##### "SEC. 38. THIRTEENTH REPLENISHMENT.

"(a) **IN GENERAL.** The United States Governor of the Fund is authorized to contribute on behalf of the United States \$174,440,000 to the thirteenth replenishment of the resources of the Fund, subject to obtaining the necessary appropriations.

"(b) **AUTHORIZATION OF APPROPRIATIONS.** In order to pay for the United States contribution provided for in subsection (a), there are authorized to be appropriated, without fiscal year limitation, \$174,440,000 for payment by the Secretary of the Treasury."

#### AFRICAN DEVELOPMENT BANK

SEC. 7051. **AFRICAN DEVELOPMENT BANK GENERAL CALLABLE CAPITAL INCREASE.**—The African Development Bank Act (22 U.S.C. 290i et seq.) is amended by inserting at the end the following new section:

##### "SEC. 1346. GENERAL CALLABLE CAPITAL INCREASE.

##### "(a) SUBSCRIPTION AUTHORIZED.

"(1) **IN GENERAL.** The United States Governor of the Bank may subscribe on behalf of the United States to 800,000 additional shares of the capital stock of the Bank.

"(2) **LIMITATION.** Any subscription by the United States to the capital stock of the Bank shall be effective only to such extent and in such amounts as are provided in advance in appropriations Acts.

"(b) **AUTHORIZATION OF APPROPRIATIONS.** For the increase in the United States subscription to the Bank under subsection (a), there is authorized to be appropriated, without fiscal year limitation, \$7,800,000,000, for payment by the Secretary of the Treasury for callable shares of the Bank."

#### EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT

SEC. 7052. **EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT GENERAL CAPITAL INCREASE.**—The European Bank for Reconstruction and Development Act (22 U.S.C. 290l et seq.) is amended by adding at the end the following new paragraph:

##### "(13) Capital Increase.

##### "(A) SUBSCRIPTION AUTHORIZED.

"(i) The United States Governor of the Bank is authorized to subscribe on behalf of the United States to 40,000 additional shares of the paid-in capital stock of the Bank.

"(ii) Any subscription by the United States to additional paid-in capital stock of the Bank shall be effective only to such extent and in such amounts as are provided in advance in appropriations Acts.

"(B) **AUTHORIZATION OF APPROPRIATIONS.** In order to pay for the increase in the United States subscription to the Bank under paragraph (A),

there are authorized to be appropriated, without fiscal year limitation, \$437,457,804, for payment by the Secretary of the Treasury."

#### INTER-AMERICAN DEVELOPMENT BANK

SEC. 7053. **ADDITIONAL SUBSCRIPTION TO SHARES OF THE CAPITAL STOCK OF THE INTER-AMERICAN INVESTMENT CORPORATION.**—The Secretary of the Treasury is authorized to subscribe on behalf of the United States to up to an additional 58,942 shares of the capital stock of the Inter-American Investment Corporation: Provided, That any subscription to such additional shares shall be effective only to such extent or in such amounts as are provided in this or any other appropriations Act: Provided further, That, at the conclusion of negotiations for an increase in the authorized capital stock of the Inter-American Investment Corporation to which the United States subscribes, the Secretary of the Treasury shall report to the Senate Committee on Appropriations, Senate Committee on Foreign Relations, House Committee on Appropriations, and House Committee on Financial Services the full dollar amount of the United States subscription to additional shares of capital stock of the Inter-American Investment Corporation, and certify that the Inter-American Development Bank Group has made satisfactory progress toward reforms that increase the Inter-American Development Bank Group's responsiveness to the development needs of all borrowing countries in Latin America and the Caribbean, improve the effectiveness of the Inter-American Development Bank Groups financing, foster the development of a vibrant private sector in the region, help address global and regional challenges, and promote more efficient use of the Inter-American Development Bank Groups financial resources.

#### INTERNATIONAL DEVELOPMENT ASSOCIATION

SEC. 7054. (a) **EXEMPTION FROM SECURITIES LAWS; REPORTS TO SECURITIES AND EXCHANGE COMMISSION.**—Any securities issued by the International Development Association (including any guaranty by the Association, whether or not limited in scope) and any securities guaranteed by the Association as to both principal and interest shall be deemed to be exempted securities within the meaning of section 3(a)(2) of the Securities Act of 1933 (15 U.S.C. 77c(a)(2)) and section 3(a)(12) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)(12)): Provided, That the Association shall file with the Securities and Exchange Commission such annual and other reports with regard to such securities as the Commission shall determine to be appropriate in view of the special character of the Association and its operations, and necessary in the public interest or for the protection of investors.

(b) **AUTHORITY OF SECURITIES AND EXCHANGE COMMISSION TO SUSPEND EXEMPTION; REPORTS TO CONGRESS.**—The Securities and Exchange Commission, acting in consultation with the National Advisory Council on International Monetary and Financial Policies, is authorized to suspend the provisions of subsection (a) of this section at any time as to any or all securities issued or guaranteed by the Association during the period of such suspension: Provided, That the Commission shall include in its annual reports to the Congress such information as it shall deem advisable with regard to the operations and effect of this section.

(c) **INTERNATIONAL DEVELOPMENT ASSOCIATION TWENTY-FIRST REPLENISHMENT.**—The International Development Association Act, Public Law 86–565, as amended (22 U.S.C. 284 et seq.), is further amended by adding at the end thereof the following new section:

##### "Sec. 33. Twenty-First Replenishment.

"(a) **IN GENERAL.** The United States Governor of the International Development Association is authorized to contribute on behalf of the United States \$3,198,552,000 to the Twenty-first replenishment of the resources of the Association, subject to obtaining the necessary appropriations.

"(b) **AUTHORIZATION OF APPROPRIATIONS.** In order to pay for the United States contribution provided for in subsection (a), there are authorized to be appropriated, without fiscal year limitation, 3,198,552,000 for payment by the Secretary of the Treasury."

#### INTERNATIONAL MONETARY FUND

SEC. 7055. **NEW ARRANGEMENTS TO BORROW.**—Section 17(a) of the Bretton Woods Agreements Act (22 U.S.C. 286e2(a)) is amended in paragraph(3), by adding at the end the following:

"": Provided, That of the amounts authorized under this paragraph, the authorization for the dollar equivalent of 9,186,740,000 Special Drawing Rights shall expire as of the date when the rollback of the United States' credit arrangement in the New Arrangements to Borrow of the International Monetary Fund is effective, but no earlier than when the increase of the United States quota authorized in section 74 of the Bretton Woods Agreements Act (22 U.S.C. 286 et seq.) becomes effective".

SEC. 7056. **INTERNATIONAL MONETARY FUND QUOTA.**—The Bretton Woods Agreements Act (22 U.S.C. 286 et seq.) is amended by adding at the end the following:

"Sec. 75. (a) **IN GENERAL.** The United States Governor of the Fund may consent to an increase in the United States quota in the Fund of the dollar equivalent of 41,497,100,000 Special Drawing Rights.

"(b) *SUBJECT TO APPROPRIATIONS.* The authority provided by subsection (a) shall be effective only to such extent and in such amounts as are provided in advance in appropriations Acts."

INTERNATIONAL FINANCIAL INSTITUTIONS

SEC. 7057. *The Secretary of the Treasury shall instruct the United States executive director of each international financial institution to use the voice and vote of the United States to advance the America First policy agenda, including through prioritizing economic growth, supporting improved energy access for developing countries through an all-of-the-above approach, procurement reforms that result in U.S. firms winning more procurement contracts financed by multilateral development banks,*

*greater developing country self-reliance through job-rich private sector development, enhanced domestic resource mobilization, and application of graduation policies.*

SEC. 7058. *Section 8(g) of the Export-Import Bank Act of 1945 (12 U.S.C. 635g(g)) is amended by adding at the end the following paragraph:*

"(7) *Exclusion of transactions relating to nuclear exports and the program on China and transformational exports. For the purposes of this subsection, the Bank shall exclude financing provided for (A) transactions related to civil nuclear facilities, material, and technologies, and related goods and services, and (B) transactions under the Program on China and Transformational Exports pursuant to section 2(l).*"

# DEPARTMENT OF TRANSPORTATION

## OFFICE OF THE SECRETARY

### Federal Funds

GENERAL FUND PAYMENT TO NATIONAL SURFACE TRANSPORTATION AND INNOVATIVE  
FINANCE BUREAU HIGHWAY TRUST FUND ACCOUNT, UPWARD REESTIMATES

#### Program and Financing (in millions of dollars)

Identification code 069–0149–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 General Fund Payment to NSTIFB .....	1,328	388	.....
0900 Total new obligations, unexpired accounts (object class 94.0) .....	1,328	388	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1,328	388	.....
1930 Total budgetary resources available .....	1,328	388	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1,328	388	.....
3020 Outlays (gross) .....	-1,328	-388	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,328	388	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,328	388	.....
4180 Budget authority, net (total) .....	1,328	388	.....
4190 Outlays, net (total) .....	1,328	388	.....

### RESEARCH AND TECHNOLOGY

For necessary expenses related to the Office of the Assistant Secretary for Research and Technology, \$50,000,000 to remain available until expended: Provided, That of such amounts, \$10,000,000 shall be for necessary expenses of the Advanced Research Projects Agency—Infrastructure (ARPA-I) as authorized by section 119 of title 49, United States Code: Provided further, That there may be credited to this appropriation, to be available until expended, funds received from States, counties, municipalities, other public authorities, and private sources for expenses incurred for training: Provided further, That any reference in law, regulation, judicial proceedings, or elsewhere to the Research and Innovative Technology Administration shall continue to be deemed to be a reference to the Office of the Assistant Secretary for Research and Technology of the Department of Transportation.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 069–1730–0–1–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and administrative expenses .....	25	26	20
0002 Highly Automated Systems Safety Center of Excellence .....	8	1	.....
0003 Research & Technology Priorities .....	8	8	12
0004 Advanced Research Projects - Infrastructure .....	1	9	10
0005 Positioning Navigation & Timing .....	14	11	8
0006 Climate Change Center .....	1	.....	.....
0008 Spectrum Pipeline .....	.....	9	.....
0100 Direct program by activities, subtotal .....	57	64	50
0799 Total direct obligations .....	57	64	50
0801 Reimbursable .....	.....	3	3
0802 Reimbursable, Transportation Safety Institute .....	15	15	15
0809 Reimbursable program activities, subtotal .....	15	18	18
0899 Total reimbursable obligations .....	15	18	18
0900 Total new obligations, unexpired accounts .....	72	82	68
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	69	72	73

1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1033 Recoveries of prior year paid obligations .....	2	.....	.....
1070 Unobligated balance (total) .....	72	72	73
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	49	49	50
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512] ....	.....	9	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	24	25	25
1701 Change in uncollected payments, Federal sources .....	1	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	25	25	25
1900 Budget authority (total) .....	74	83	75
1930 Total budgetary resources available .....	146	155	148
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2	.....	.....
1941 Unexpired unobligated balance, end of year .....	72	73	80

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	24	27	30
3010 New obligations, unexpired accounts .....	72	82	68
3011 Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020 Outlays (gross) .....	-70	-79	-76
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	27	30	22
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	22	24	27
3200 Obligated balance, end of year .....	24	27	19

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	74	74	75
Outlays, gross:			
4010 Outlays from new discretionary authority .....	19	45	45
4011 Outlays from discretionary balances .....	51	30	29
4020 Outlays, gross (total) .....	70	75	74
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-23	-20	-20
4033 Non-Federal sources .....	-3	-5	-5
4040 Offsets against gross budget authority and outlays (total) ....	-26	-25	-25
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts .....	2	.....	.....
4060 Additional offsets against budget authority only (total) .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	49	49	50
4080 Outlays, net (discretionary) .....	44	50	49
Mandatory:			
4090 Budget authority, gross .....	.....	9	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	4	.....
4101 Outlays from mandatory balances .....	.....	.....	2
4110 Outlays, gross (total) .....	.....	4	2
4180 Budget authority, net (total) .....	49	58	50
4190 Outlays, net (total) .....	44	54	51

This Office is responsible for coordinating, facilitating, reviewing and ensuring the non-duplication of Department of Transportation's (DOT) research, development, and technology portfolio, as well as enhancing DOT's statistical data collection and analysis programs to support data-driven decision making and evidence building. The Office of the Assistant Secretary for Research and Technology is also responsible for civil Positioning, Navigation, and Timing (PNT) and DOT Spectrum Management, and the Highly Automated Systems Safety Center of Excellence.

This Office oversees and provides direction to the following programs and activities:

## RESEARCH AND TECHNOLOGY—Continued

The Bureau of Transportation Statistics (BTS) collects, manages and shares statistical knowledge and information on the nation's transportation systems, including statistics on freight movement, geospatial transportation information, and transportation economics. BTS is funded by an allocation from the Federal Highway Administration's Federal-Aid Highways Account.

The University Transportation Centers (UTC) advance U.S. technology and expertise in many transportation-related disciplines through grants for transportation education, research, and technology transfer at university-based centers of excellence. The UTC Program is funded by an allocation from the Federal Highway Administration.

The John A. Volpe National Transportation Systems Center (Cambridge, MA) provides technical expertise in research, analysis, engineering, technology deployment, and other technical knowledge to DOT and non-DOT customers on specific transportation system projects or issues on a fee-for-service basis.

The Transportation Safety Institute (Oklahoma City, OK) develops and delivers safety, security, and environmental training, products, and services for both the public and private sector on a fee-for-service and tuition basis.

The Advanced Research Projects Agency Infrastructure (ARPA-I) is established within the Department of Transportation to advance U.S. transportation infrastructure through innovative science and technology solutions. Its primary goals include reducing long-term development costs, minimizing environmental impacts, enhancing safety and efficiency, and promoting resilience against threats.

The Strengthening Mobility and Revolutionizing Transportation (SMART) Grant Program harnesses technology, analytics, and innovation to improve transportation efficiency and achieve safety by supporting demonstration projects focused on advanced smart city or community technologies and systems in a variety of communities.

## Object Classification (in millions of dollars)

Identification code 069–1730–0–1–407	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	8	8	8
12.1 Civilian personnel benefits .....	3	4	4
25.1 Advisory and assistance services .....	11	9	3
25.3 Other goods and services from Federal sources .....	30	35	27
41.0 Grants, subsidies, and contributions .....	5	8	8
99.0 Direct obligations .....	57	64	50
99.0 Reimbursable obligations .....	15	18	18
99.9 Total new obligations, unexpired accounts .....	72	82	68

## Employment Summary

Identification code 069–1730–0–1–407	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	45	45	45
2001 Reimbursable civilian full-time equivalent employment .....	39	39	39
3001 Allocation account civilian full-time equivalent employment .....	68	68	68

## SALARIES AND EXPENSES

*For necessary expenses of the Office of the Secretary, \$200,000,000, to remain available until September 30, 2027: Provided, That notwithstanding section 332 of title 49, United States Code, such amounts may be used for business opportunities related to any mode of transportation: Provided further, That appropriations made available under this heading shall be available for any purpose consistent with prior year appropriations that were made available under the headings "Office of the Secretary—Minority Business Resource Center Program" and "Office of the Secretary—Small and Disadvantaged Business Utilization and Outreach": Provided further, That not to exceed \$70,000 shall be for allocation within the Department for official reception and representation expenses as the Secretary may determine: Provided further, That notwithstanding any other provision of law, there may be credited to this appropriation up to \$2,500,000 in funds received in user fees.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–0102–0–1–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 General administration .....	170	175	184
0002 SCASDP Program .....	17	17	12
0100 Subtotal Direct Obligations .....	187	192	196
0799 Total direct obligations .....	187	192	196
0801 Salaries and Expenses (Reimbursable) .....	6	6	6
0900 Total new obligations, unexpired accounts .....	193	198	202
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	34	54	79
1011 Unobligated balance transfer from other acct [047–0616] ....	3	5	2
1021 Recoveries of prior year unpaid obligations .....	7	7	9
1070 Unobligated balance (total) .....	37	66	90
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	191	191	200
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	19	20	20
1900 Budget authority (total) .....	210	211	220
1930 Total budgetary resources available .....	247	277	310
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	54	79	108
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	83	88	31
3010 New obligations, unexpired accounts .....	193	198	202
3011 Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020 Outlays (gross) .....	-188	-248	-218
3040 Recoveries of prior year unpaid obligations, unexpired .....	.....	-7	-9
3041 Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	88	31	6
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	82	88	31
3200 Obligated balance, end of year .....	88	31	6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	210	211	220
Outlays, gross:			
4010 Outlays from new discretionary authority .....	153	173	180
4011 Outlays from discretionary balances .....	35	75	38
4020 Outlays, gross (total) .....	188	248	218
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-18	-19	-19
4033 Non-Federal sources .....	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-19	-20	-20
4070 Budget authority, net (discretionary) .....	191	191	200
4080 Outlays, net (discretionary) .....	169	228	198
4180 Budget authority, net (total) .....	191	191	200
4190 Outlays, net (total) .....	169	228	198

The Office of the Secretary is responsible for the overall planning, coordination, and administration of the Department's programs. Funding supports the Secretary, Deputy Secretary, Under Secretary for Policy, Secretarial Officers, and their immediate staffs, who provide federal transportation policy development and guidance, institutional and public liaison activities, and other program support to ensure effective management and operation of the Department of Transportation.

## Object Classification (in millions of dollars)

Identification code 069–0102–0–1–407	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	64	68	60
11.3 Other than full-time permanent .....	8	9	7



11.5	Other personnel compensation .....	4	5	3
11.9	Total personnel compensation .....	76	82	70
12.1	Civilian personnel benefits .....	26	27	22
21.0	Travel and transportation of persons .....	3	1	1
25.1	Advisory and assistance services .....	11	11	8
25.2	Other services from non-Federal sources .....	6	6	4
25.3	Other goods and services from Federal sources .....	49	49	80
41.0	Grants, subsidies, and contributions .....	15	15	10
94.0	Financial transfers .....	1	1	1
99.0	Direct obligations .....	187	192	196
99.0	Reimbursable obligations .....	6	6	6
99.9	Total new obligations, unexpired accounts .....	193	198	202

**Employment Summary**

Identification code 069-0102-0-1-407	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	488	488	373
2001 Reimbursable civilian full-time equivalent employment .....	24	24	24

**NATIONAL SURFACE TRANSPORTATION AND INNOVATIVE FINANCE BUREAU**

For necessary expenses of the National Surface Transportation and Innovative Finance Bureau as authorized by 49 U.S.C. 116, \$10,000,000, to remain available until expended: Provided, That the Secretary may collect and spend fees, as authorized by title 23, United States Code, to cover the costs of services of expert firms, including counsel, in the field of municipal and project finance to assist in the underwriting and servicing of Federal credit instruments and all or a portion of the costs to the Federal Government of servicing such credit instruments: Provided further, That such fees are available until expended to pay for such costs: Provided further, That such amounts are in addition to other amounts made available for such purposes and are not subject to any obligation limitation or the limitation on administrative expenses under section 608 of title 23, United States Code.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 069-0170-0-1-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Surface Transportation Innovative Finance Bureau .....	12	9	10
0002 RRIF Charges and Loan Servicing and Rebates (Collections) .....	1	1	1
0003 TIFIA Revenue Fee .....		1	1
0004 Regional Infrastructure Accelerator .....		10	10
0900 Total new obligations, unexpired accounts .....	13	21	22
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	22	24
1021 Recoveries of prior year unpaid obligations .....		1	1
1070 Unobligated balance (total) .....	14	23	25
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10	10	10
1121 Appropriations transferred from other acct [069-0548] .....	10	10	
1160 Appropriation, discretionary (total) .....	20	20	10
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		1	1
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	1	1
1900 Budget authority (total) .....	21	22	12
1930 Total budgetary resources available .....	35	45	37
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	22	24	15
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	7	11
3010 New obligations, unexpired accounts .....	13	21	22
3020 Outlays (gross) .....	-11	-16	-10
3040 Recoveries of prior year unpaid obligations, unexpired .....		-1	-1
3050 Unpaid obligations, end of year .....	7	11	22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	7	11

3200	Obligated balance, end of year .....	7	11	22
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000 Budget authority, gross .....	20	21	11	
Outlays, gross:				
4010 Outlays from new discretionary authority .....	7	10	5	
4011 Outlays from discretionary balances .....	3	4	3	
4020 Outlays, gross (total) .....	10	14	8	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033 Non-Federal sources .....		-1	-1	
Mandatory:				
4090 Budget authority, gross .....	1	1	1	
Outlays, gross:				
4100 Outlays from new mandatory authority .....	1	1	1	
4101 Outlays from mandatory balances .....		1	1	
4110 Outlays, gross (total) .....	1	2	2	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123 Non-Federal sources .....	-1	-1	-1	
4180 Budget authority, net (total) .....	20	20	10	
4190 Outlays, net (total) .....	10	14	8	

This account supports the expenses of the National Surface Transportation and Innovative Finance Bureau, also known as the Build America Bureau. The Build America Bureau provides guidance and technical assistance to transportation infrastructure project sponsors. The Build America Bureau also administers innovative finance programs, including the Transportation Infrastructure Finance and Innovation Act credit program, the Railroad Rehabilitation and Improvement Financing credit program, the Regional Infrastructure Accelerator Demonstration Program, and Private Activity Bonds. Additionally, the Build America Bureau administers the Innovative Finance and Asset Concessions and the Rural and Tribal Assistance Pilot grant programs.

**Object Classification** (in millions of dollars)

Identification code 069-0170-0-1-401	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	3	3	3
12.1 Civilian personnel benefits .....	1	2	2
25.1 Advisory and assistance services .....	4	4	4
25.3 Other goods and services from Federal sources .....	4	2	3
41.0 Grants, subsidies, and contributions .....		10	10
99.0 Direct obligations .....	12	21	22
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	13	21	22

**Employment Summary**

Identification code 069-0170-0-1-401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	20	20	20

**RURAL AND TRIBAL INFRASTRUCTURE ADVANCEMENT**

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 069-2820-0-1-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Rural and Tribal Infrastructure Advancement .....		13	25
0900 Total new obligations, unexpired accounts (object class 41.0) .....		13	25
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		25	37
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	25	25	

RURAL AND TRIBAL INFRASTRUCTURE ADVANCEMENT—Continued  
Program and Financing—Continued

Identification code 069-2820-0-1-401	2024 actual	2025 est.	2026 est.
1930 Total budgetary resources available .....	25	50	37
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	25	37	12
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			13
3010 New obligations, unexpired accounts .....		13	25
3020 Outlays (gross) .....			-2
3050 Unpaid obligations, end of year .....		13	36
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			13
3200 Obligated balance, end of year .....		13	36
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	25	25	
Outlays, gross:			
4011 Outlays from discretionary balances .....			2
4180 Budget authority, net (total) .....	25	25	
4190 Outlays, net (total) .....			2

The Rural and Tribal Infrastructure Advancement Program, administered by the Build America Bureau, provides funding for planning and design phase activities for eligible entities such as local governments, states, federally recognized Indian Tribes, and the Department of Hawaiian Home Lands. The program seeks to develop transportation infrastructure projects in rural and tribal communities. No new funds are requested for this account in 2026.

## TIGER TIFIA DIRECT LOAN FINANCING ACCOUNT, RECOVERY ACT

## Program and Financing (in millions of dollars)

Identification code 069-4347-0-3-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....	2	2	2
0900 Total new obligations, unexpired accounts .....	2	2	2
<b>Budgetary resources:</b>			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3	3	3
1825 Spending authority from offsetting collections applied to repay debt .....	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total) .....	2	2	2
1900 Budget authority (total) .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	2	2
3020 Outlays (gross) .....	-2	-2	-2
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	2	2
Financing disbursements:			
4110 Outlays, gross (total) .....	2	2	2
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources - Interest Payments .....	-3	-2	-2
4123 Non-Federal sources - Principal Payments .....		-1	-1
4130 Offsets against gross budget authority and outlays (total) ....	-3	-3	-3
4160 Budget authority, net (mandatory) .....	-1	-1	-1
4170 Outlays, net (mandatory) .....	-1	-1	-1
4180 Budget authority, net (total) .....	-1	-1	-1
4190 Outlays, net (total) .....	-1	-1	-1

## Status of Direct Loans (in millions of dollars)

Identification code 069-4347-0-3-401	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	60	60	60
1290 Outstanding, end of year .....	60	60	60

## Balance Sheet (in millions of dollars)

Identification code 069-4347-0-3-401	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....		
Investments in U.S. securities:		
1106 Receivables, net .....		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	60	60
1405 Allowance for subsidy cost (-) .....	1	1
1499 Net present value of assets related to direct loans .....	61	61
1999 Total assets .....	61	61
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	61	61
2105 Other .....		
2999 Total liabilities .....	61	61
<b>NET POSITION:</b>		
3100 Unexpended appropriations .....		
3300 Cumulative results of operations .....		
3999 Total net position .....		
4999 Total liabilities and net position .....	61	61

## THRIVING COMMUNITIES

## Program and Financing (in millions of dollars)

Identification code 069-0162-0-1-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Thriving Communities .....	24	4	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	24	4	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	28	4	
1930 Total budgetary resources available .....	28	4	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	38	33
3010 New obligations, unexpired accounts .....	24	4	
3020 Outlays (gross) .....	-7	-9	-10
3050 Unpaid obligations, end of year .....	38	33	23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	21	38	33
3200 Obligated balance, end of year .....	38	33	23
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	7	9	10
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	7	9	10

The Thriving Communities Program provides technical assistance to strengthen local capacity to develop and execute infrastructure projects. No new funds are requested for this account in 2026.

## NATIONAL INFRASTRUCTURE INVESTMENTS

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–0143–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Infrastructure Investments Grants .....	2,081	1,471	2,395
0900 Total new obligations, unexpired accounts (object class 41.0) .....	2,081	1,471	2,395
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7,259	7,924	9,241
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	889	345	.....
1120 Appropriations transferred to other acct [069–1732] .....	-7	-7	.....
1131 Unobligated balance of appropriations permanently reduced .....	-544	.....	.....
1160 Appropriation, discretionary (total) .....	338	338	.....
Advance appropriations, discretionary:			
1170 Advance appropriation .....	2,500	2,500	2,500
1172 Advance appropriations transferred to other accounts [069–1732] .....	-50	-50	-50
1180 Advanced appropriation, discretionary (total) .....	2,450	2,450	2,450
1900 Budget authority (total) .....	2,788	2,788	2,450
1930 Total budgetary resources available .....	10,047	10,712	11,691
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-42	.....	.....
1941 Unexpired unobligated balance, end of year .....	7,924	9,241	9,296
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,741	3,031	3,440
3010 New obligations, unexpired accounts .....	2,081	1,471	2,395
3020 Outlays (gross) .....	-783	-1,062	-1,481
3041 Recoveries of prior year unpaid obligations, expired .....	-8	.....	.....
3050 Unpaid obligations, end of year .....	3,031	3,440	4,354
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,741	3,031	3,440
3200 Obligated balance, end of year .....	3,031	3,440	4,354
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4000 Budget authority, gross .....	2,788	2,788	2,450
Outlays, gross:			
4011 Outlays from discretionary balances .....	783	1,062	1,481
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-1	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	2,788	2,788	2,450
4080 Outlays, net (discretionary) .....	782	1,062	1,481
4180 Budget authority, net (total) .....	2,788	2,788	2,450
4190 Outlays, net (total) .....	782	1,062	1,481

The National Infrastructure Investments account funds two competitive grant programs for surface transportation infrastructure projects. The National Infrastructure Project Assistance Program authorized under 49 U.S.C. 6701, provides awards for large-scale highway, freight intermodal or rail, railway-highway safety, intercity passenger rail, and certain transit projects of national or regional significance. The Local and Regional Project Assistance Program authorized under 49 U.S.C. 6702, provides awards for highway, transit, rail, port, and other projects that will have a significant local or regional impact and improve transportation infrastructure. No new funds are requested for this account in 2026.

## TRANSPORTATION DEMONSTRATION PROGRAM

## Program and Financing (in millions of dollars)

Identification code 069–1731–0–1–400	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Transportation Demonstration Grants .....	.....	38	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	38	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	38	38	.....
1930 Total budgetary resources available .....	38	38	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	38	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	62	45	67
3010 New obligations, unexpired accounts .....	.....	38	.....
3020 Outlays (gross) .....	-17	-16	-19
3050 Unpaid obligations, end of year .....	45	67	48
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	62	45	67
3200 Obligated balance, end of year .....	45	67	48
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	17	16	19
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	17	16	19

The Transportation Demonstration Program provides grants to expand intermodal and multimodal freight and cargo transportation infrastructure, including airport development under chapter 471 of title 49, United States Code. No new funds are requested for this account in 2026.

## ASSET CONCESSIONS AND INNOVATIVE FINANCE ASSISTANCE

## Program and Financing (in millions of dollars)

Identification code 069–1736–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Asset Concessions .....	.....	50	46
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	50	46
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	39	58	27
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	20	20	20
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	19	19	19
1900 Budget authority (total) .....	19	19	19
1930 Total budgetary resources available .....	58	77	46
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	58	27	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	38
3010 New obligations, unexpired accounts .....	.....	50	46
3020 Outlays (gross) .....	.....	-12	-18
3050 Unpaid obligations, end of year .....	.....	38	66
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	38
3200 Obligated balance, end of year .....	.....	38	66
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	19	19	19
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	12	18

## ASSET CONCESSIONS AND INNOVATIVE FINANCE ASSISTANCE—Continued

## Program and Financing—Continued

Identification code 069–1736–0–1–401	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total) .....	19	19	19
4190 Outlays, net (total) .....		12	18

The Asset Concessions and Innovative Finance Assistance Grant Program facilitates access to expert services for, and provides grants to state, local, and tribal governments and other entities to enhance their technical capacity to evaluate public-private partnerships in which the private sector partner could assume a greater role in project planning, development, financing, construction, maintenance and operation, including by assisting eligible entities in entering into asset concessions.

## SAFE STREETS AND ROADS FOR ALL

## Program and Financing (in millions of dollars)

Identification code 069–1735–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants .....	200	800	1,000
0900 Total new obligations, unexpired accounts (object class 41.0) .....	200	800	1,000
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,770	2,550	2,730
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,000	1,000	1,000
1172 Advance appropriations transferred to other accounts [069–1732] .....	-20	-20	-20
1180 Advanced appropriation, discretionary (total) .....	980	980	980
1900 Budget authority (total) .....	980	980	980
1930 Total budgetary resources available .....	2,750	3,530	3,710
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,550	2,730	2,710
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	190	357	955
3010 New obligations, unexpired accounts .....	200	800	1,000
3020 Outlays (gross) .....	-33	-202	-377
3050 Unpaid obligations, end of year .....	357	955	1,578
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	190	357	955
3200 Obligated balance, end of year .....	357	955	1,578
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	980	980	980
Outlays, gross:			
4011 Outlays from discretionary balances .....	33	202	377
4180 Budget authority, net (total) .....	980	980	980
4190 Outlays, net (total) .....	33	202	377

The Safe Streets and Roads for All Grant Program provides grants, on a competitive basis, to regional, local, and tribal governments to prevent roadway fatalities and serious injuries for all road users, including pedestrians, bicyclists, public transportation users, motorists, and commercial operators. This Program supports the development of comprehensive safety action plans for Vision Zero or Toward Zero Deaths. Recipients also can receive funding to conduct planning, design, and development activities for specific projects and strategies, or to carry out projects and strategies identified in a comprehensive safety action plan.

## STRENGTHENING MOBILITY AND REVOLUTIONIZING TRANSPORTATION GRANT PROGRAM

## Program and Financing (in millions of dollars)

Identification code 069–1734–0–1–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Strengthening Mobility and Revolutionizing Transportation Grant .....	53	140	105
0900 Total new obligations, unexpired accounts (object class 41.0) .....	53	140	105
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	103	148	106
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	100	100	100
1172 Advance appropriations transferred to other accounts [069–1732] .....	-2	-2	-2
1180 Advanced appropriation, discretionary (total) .....	98	98	98
1900 Budget authority (total) .....	98	98	98
1930 Total budgetary resources available .....	201	246	204
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	148	106	99
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	93	135	233
3010 New obligations, unexpired accounts .....	53	140	105
3020 Outlays (gross) .....	-11	-42	-67
3050 Unpaid obligations, end of year .....	135	233	271
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	93	135	233
3200 Obligated balance, end of year .....	135	233	271
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	98	98	98
Outlays, gross:			
4011 Outlays from discretionary balances .....	11	42	67
4180 Budget authority, net (total) .....	98	98	98
4190 Outlays, net (total) .....	11	42	67

The purpose of the SMART Grants Program is to conduct demonstration projects focused on advanced smart city or community technologies and systems in a variety of communities to improve transportation efficiency and safety. The program funds projects that are focused on using technology interventions to solve real-world challenges and build data and technology capacity and expertise in the public sector.

## NATIONAL CULVERT REMOVAL, REPLACEMENT, AND RESTORATION GRANT PROGRAM

## Program and Financing (in millions of dollars)

Identification code 069–1733–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Culvert Removal, Replacement, and Restoration Grants .....	17	263	294
0900 Total new obligations, unexpired accounts (object class 41.0) .....	17	263	294
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	392	571	504
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	200	200	200
1172 Advance appropriations transferred to other accounts [069–1732] .....	-4	-4	-4
1180 Advanced appropriation, discretionary (total) .....	196	196	196
1900 Budget authority (total) .....	196	196	196
1930 Total budgetary resources available .....	588	767	700
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	571	504	406

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	17	250
3010	New obligations, unexpired accounts .....	17	263
3020	Outlays (gross) .....	-30	-81
3050	Unpaid obligations, end of year .....	17	250
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	17	250
3200	Obligated balance, end of year .....	17	250
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	196	196
Outlays, gross:			
4011	Outlays from discretionary balances .....	30	81
4180	Budget authority, net (total) .....	196	196
4190	Outlays, net (total) .....	30	81

The National Culvert Removal, Replacement, and Restoration Grant Program (Culverts Grant Program) provides grants to States, local governments, and tribes to address anadromous fish passage (e.g., aquatic organism passage), primarily through the replacement, removal, repair, or improvement of culverts or weirs. The competitive grant program also prioritizes projects that would have a meaningful impact on imperiled anadromous fish stocks.

#### OPERATIONAL SUPPORT

##### Program and Financing (in millions of dollars)

Identification code 069-1732-0-1-407			
<b>Obligations by program activity:</b>			
0001	Administration of Discretionary Grant Programs (NII, SMART, RAISE, INFRA) .....	69	84
0801	Reimbursable - Administration of Discretionary Grant Programs .....	20	18
0900	Total new obligations, unexpired accounts .....	89	102
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	158	186
1021	Recoveries of prior year unpaid obligations .....	2	
1070	Unobligated balance (total) .....	160	186
Budget authority:			
Appropriations, discretionary:			
1121	Appropriations transferred from other acct [069-0143] ....	7	7
Advance appropriations, discretionary:			
1172	Advance appropriations transferred to other accounts [069-0130] .....	-1	-1
1173	Advance appropriations transferred from other accounts [069-1733] .....	4	4
1173	Advance appropriations transferred from other accounts [069-1734] .....	2	2
1173	Advance appropriations transferred from other accounts [069-0143] .....	50	50
1173	Advance appropriations transferred from other accounts [069-1735] .....	20	20
1173	Advance appropriations transferred from other accounts [069-0548] .....	13	13
1180	Advanced appropriation, discretionary (total) .....	88	88
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	20	18
1900	Budget authority (total) .....	115	106
1930	Total budgetary resources available .....	275	303
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	186	197
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	20	35
3010	New obligations, unexpired accounts .....	89	102
3020	Outlays (gross) .....	-72	-92
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	
3050	Unpaid obligations, end of year .....	35	45
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	20	35

3200	Obligated balance, end of year .....	35	45	40
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	115	113	106
Outlays, gross:				
4010	Outlays from new discretionary authority .....		68	64
4011	Outlays from discretionary balances .....	72	24	43
4020	Outlays, gross (total) .....	72	92	107
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-20	-18	-18
4180	Budget authority, net (total) .....	95	95	88
4190	Outlays, net (total) .....	52	74	89

The Operational Support account receives transfers from certain Department of Transportation financial assistance programs for the coordination of the implementation of the Infrastructure Investment and Jobs Act and for the award, administration, or oversight of financial assistance programs.

##### Object Classification (in millions of dollars)

Identification code 069-1732-0-1-407			
<b>Direct obligations:</b>			
11.1	Personnel compensation: Full-time permanent .....	29	33
12.1	Civilian personnel benefits .....	10	15
21.0	Travel and transportation of persons .....	1	1
25.1	Advisory and assistance services .....	14	16
25.2	Other services from non-Federal sources .....	2	1
25.3	Other goods and services from Federal sources .....	13	18
99.0	Direct obligations .....	69	84
99.0	Reimbursable obligations .....	20	18
99.9	Total new obligations, unexpired accounts .....	89	102

##### Employment Summary

Identification code 069-1732-0-1-407			
1001	Direct civilian full-time equivalent employment .....	98	98

#### TIFIA HIGHWAY TRUST FUND DIRECT LOAN FINANCING ACCOUNT

##### Program and Financing (in millions of dollars)

Identification code 069-4123-0-3-401			
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710	Direct loan obligations .....	787	5,658
0713	Payment of interest to Treasury .....	599	700
0742	Downward reestimates paid to receipt accounts .....	119	182
0743	Interest on downward reestimates .....	29	16
0900	Total new obligations, unexpired accounts .....	1,534	6,556
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	2	1
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	1,085	6,168
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	2,438	929
1801	Change in uncollected payments, Federal sources .....	19	-4
1825	Spending authority from offsetting collections applied to repay debt .....	-2,009	-538
1850	Spending auth from offsetting collections, mand (total) .....	448	387
1900	Budget authority (total) .....	1,533	6,555
1930	Total budgetary resources available .....	1,535	6,556
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	5,986	5,531
3010	New obligations, unexpired accounts .....	1,534	6,556
3020	Outlays (gross) .....	-1,989	-3,543

TIFIA HIGHWAY TRUST FUND DIRECT LOAN FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 069-4123-0-3-401	2024 actual	2025 est.	2026 est.
3050 Unpaid obligations, end of year .....	5,531	8,544	11,701
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-17	-36	-32
3070 Change in uncollected pymts, Fed sources, unexpired .....	-19	4	4
3090 Uncollected pymts, Fed sources, end of year .....	-36	-32	-28
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5,969	5,495	8,512
3200 Obligated balance, end of year .....	5,495	8,512	11,673
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,533	6,555	6,700
Financing disbursements:			
4110 Outlays, gross (total) .....	1,989	3,543	3,543
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources: subsidy from program account .....	-14	-10	-10
4120 Federal sources: Upward Reestimate .....	-1,189	-361	.....
4120 Federal sources: Interest on upward reestimate .....	-139	-27	.....
4122 Interest on uninvested funds .....	-79	-80	-80
4123 Non-Federal sources - Interest payments .....	-376	-200	-200
4123 Non-Federal sources - Principal payments .....	-641	-251	-251
4130 Offsets against gross budget authority and outlays (total) ....	-2,438	-929	-541
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-19	4	4
4160 Budget authority, net (mandatory) .....	-924	5,630	6,163
4170 Outlays, net (mandatory) .....	-449	2,614	3,002
4180 Budget authority, net (total) .....	-924	5,630	6,163
4190 Outlays, net (total) .....	-449	2,614	3,002

## Status of Direct Loans (in millions of dollars)

Identification code 069-4123-0-3-401	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	787	5,658	6,000
1150 Total direct loan obligations .....	787	5,658	6,000
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	19,486	20,194	24,187
1231 Disbursements: Direct loan disbursements .....	1,221	3,543	3,543
1251 Repayments: Repayments and prepayments .....	-641	-150	-150
1261 Adjustments: Capitalized interest .....	128	600	600
1290 Outstanding, end of year .....	20,194	24,187	28,180

This non-budgetary financing account records all cash flows to and from the Government resulting from the Transportation Infrastructure Finance and Innovation Act Highway Trust Fund Program Account. The amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 069-4123-0-3-401	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	2	2
Investments in U.S. securities:		
1106 Receivables, net .....	1,469	507
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	19,486	20,194
1402 Interest receivable .....	.....	.....
1404 Foreclosed property .....	167	167
1405 Allowance for subsidy cost (-) .....	-1,173	-1,286
1499 Net present value of assets related to direct loans .....	18,480	19,075
1999 Total assets .....	19,951	19,584
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	19,829	19,381
2105 Other .....	122	203
2999 Total liabilities .....	19,951	19,584
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....

4999 Total liabilities and net position .....	19,951	19,584
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## WORKING CAPITAL FUND, VOLPE NATIONAL TRANSPORTATION SYSTEMS CENTER

## Program and Financing (in millions of dollars)

Identification code 069-4522-0-4-407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 New Building .....	1	.....	.....
0801 Working Capital Fund, Volpe National Transportation Systems Cent (Reimbursable) .....	264	362	360
0900 Total new obligations, unexpired accounts .....	265	362	360
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	325	368	366
1021 Recoveries of prior year unpaid obligations .....	32	.....	.....
1070 Unobligated balance (total) .....	357	368	366
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	267	360	360
1701 Change in uncollected payments, Federal sources .....	9	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	276	360	360
1900 Budget authority (total) .....	276	360	360
1930 Total budgetary resources available .....	633	728	726
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	368	366	366
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	133	126	126
3010 New obligations, unexpired accounts .....	265	362	360
3020 Outlays (gross) .....	-240	-362	-360
3040 Recoveries of prior year unpaid obligations, unexpired .....	-32	.....	.....
3050 Unpaid obligations, end of year .....	126	126	126
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-76	-85	-85
3070 Change in uncollected pymts, Fed sources, unexpired .....	-9	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-85	-85	-85
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	57	41	41
3200 Obligated balance, end of year .....	41	41	41
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	276	360	360
Outlays, gross:			
4010 Outlays from new discretionary authority .....	28	144	144
4011 Outlays from discretionary balances .....	212	218	216
4020 Outlays, gross (total) .....	240	362	360
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-255	-360	-360
4033 Non-Federal sources .....	-12	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-267	-360	-360
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-9	.....	.....
4080 Outlays, net (discretionary) .....	-27	2	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-27	2	.....

The Working Capital Fund finances multidisciplinary research, evaluation, analytical, and related activities undertaken at the Volpe Transportation Systems Center (Volpe Center) in Cambridge, MA. The fund is financed through negotiated agreements with other offices within the Office of the Secretary, Operating Administrations, other governmental elements, and non-governmental entities using the Center's capabilities. These agreements also define the activities undertaken at the Volpe Center.

## Object Classification (in millions of dollars)

Identification code 069-4522-0-4-407	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	81	82	85
11.3 Other than full-time permanent .....	4	4	4
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	87	88	91
12.1 Civilian personnel benefits .....	31	32	33
21.0 Travel and transportation of persons .....	3	4	4
23.1 Rental payments to GSA .....	2	3	3
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	83	127	124
25.2 Other services from non-Federal sources .....	1	3	3
25.3 Other goods and services from Federal sources .....	12	25	25
25.4 Operation and maintenance of facilities .....	2	3	3
25.7 Operation and maintenance of equipment .....	11	20	20
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	20	25	25
32.0 Land and structures .....	1	1	1
44.0 Refunds .....	10	25	25
99.0 Reimbursable obligations .....	264	359	360
99.5 Adjustment for rounding .....	1	3	.....
99.9 Total new obligations, unexpired accounts .....	265	362	360

## Employment Summary

Identification code 069-4522-0-4-407	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	649	649	649

## TIFIA GENERAL FUND PROGRAM ACCOUNT

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 069-0542-0-1-401	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135001 TIFIA TIGER Direct Loans .....	-4	-2	.....

This account is the program account for Transportation Infrastructure Finance and Innovation Act loans funded by Transportation Investment Generating Economic Recovery Grants under the Fiscal Years 2010 and 2011 DOT appropriations acts.

## TIFIA GENERAL FUND DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 069-4348-0-3-401	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury .....	13	12	12
0742 Downward reestimates paid to receipt accounts .....	3	1	.....
0743 Interest on downward reestimates .....	1	1	.....
0900 Total new obligations, unexpired accounts .....	17	14	12
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	5	2	2
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	25	14	14
1825 Spending authority from offsetting collections applied to repay debt .....	-13	-2	-2
1850 Spending auth from offsetting collections, mand (total) .....	12	12	12
1900 Budget authority (total) .....	17	14	14
1930 Total budgetary resources available .....	17	14	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	.....	2

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	2
3010 New obligations, unexpired accounts .....	17	14	12
3020 Outlays (gross) .....	-17	-12	-12
3050 Unpaid obligations, end of year .....	.....	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	2
3200 Obligated balance, end of year .....	.....	2	2

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	17	14	14
Financing disbursements:			
4110 Outlays, gross (total) .....	17	12	12
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds .....	-1	-1	-1
4123 Non-Federal sources - Interest payments .....	-11	-11	-11
4123 Non-Federal sources - Principal payments .....	-13	-2	-2
4130 Offsets against gross budget authority and outlays (total) ....	-25	-14	-14
4160 Budget authority, net (mandatory) .....	-8	.....	.....
4170 Outlays, net (mandatory) .....	-8	-2	-2
4180 Budget authority, net (total) .....	-8	.....	.....
4190 Outlays, net (total) .....	-8	-2	-2

## Status of Direct Loans (in millions of dollars)

Identification code 069-4348-0-3-401	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	400	387	383
1251 Repayments: Repayments and prepayments .....	-13	-4	-4
1290 Outstanding, end of year .....	387	383	379

This non-budgetary account records all cash flows to and from the Government resulting from the Transportation Infrastructure Finance and Innovation Act General Fund Program Account. The amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 069-4348-0-3-401	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury .....	.....	.....
Investments in U.S. securities:		
1106 Receivables, net .....	3	3
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	400	387
1405 Allowance for subsidy cost (-) .....	-31	-29
1499 Net present value of assets related to direct loans .....	369	358
1999 Total assets .....	372	361
LIABILITIES:		
Federal liabilities:		
2103 Debt .....	368	359
2105 Other .....	4	2
2999 Total liabilities .....	372	361
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	372	361

## FINANCIAL MANAGEMENT CAPITAL

For necessary expenses for upgrading and enhancing the Department of Transportation's financial systems and re-engineering business processes, \$5,000,000, to remain available through September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## FINANCIAL MANAGEMENT CAPITAL—Continued

## Program and Financing (in millions of dollars)

Identification code 069–0116–0–1–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Financial management capital .....	4	5	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	5
1930 Total budgetary resources available .....	9	10	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	2	2
3010 New obligations, unexpired accounts .....	4	5	5
3020 Outlays (gross) .....	-5	-5	-5
3050 Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	2	2
3200 Obligated balance, end of year .....	2	2	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	5	5
Outlays, gross:			
4010 Outlays from new discretionary authority .....		1	1
4011 Outlays from discretionary balances .....	5	4	4
4020 Outlays, gross (total) .....	5	5	5
4180 Budget authority, net (total) .....	5	5	5
4190 Outlays, net (total) .....	5	5	5

This account supports projects that modernize the Department of Transportation's financial systems and business processes to comply with key financial management initiatives. These funds will assist DOT in increasing data quality, ensuring compliance with financial standards and reporting, strengthening capabilities to provide oversight over the DOT's risk and controls, execution of DATA Act requirements, and other critical needs that may arise.

## Object Classification (in millions of dollars)

Identification code 069–0116–0–1–407	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	2	2	2
25.3 Other goods and services from Federal sources .....	2	3	3
99.9 Total new obligations, unexpired accounts .....	4	5	5

## CYBER SECURITY INITIATIVES

*For necessary expenses for cyber security initiatives, including necessary upgrades to network and information technology infrastructure, improvement of identity management and authentication capabilities, securing and protecting data, implementation of Federal cyber security initiatives, and implementation of enhanced security controls on agency computers and mobile devices, \$75,000,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–0159–0–1–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Cyber Security Initiatives (Direct) .....	56	49	75
0100 Direct program activities, subtotal .....	56	49	75

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	38	31	31
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	49	49	75
1930 Total budgetary resources available .....	87	80	106
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	31	31	31

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	20	26	11
3010 New obligations, unexpired accounts .....	56	49	75
3020 Outlays (gross) .....	-50	-64	-53
3050 Unpaid obligations, end of year .....	26	11	33
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	20	26	11
3200 Obligated balance, end of year .....	26	11	33

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	49	49	75
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	7	11
4011 Outlays from discretionary balances .....	39	57	42
4020 Outlays, gross (total) .....	50	64	53
4180 Budget authority, net (total) .....	49	49	75
4190 Outlays, net (total) .....	50	64	53

The Cyber Security Initiatives supports key program enhancements, infrastructure improvements, and contractual resources to enhance the security of the Department of Transportation network and reduce the risk of security breaches while complying with all federal cybersecurity mandates. This work includes necessary upgrades to the wide area network, security operations center, zero trust architecture, identity security, and informational technology infrastructure.

## Object Classification (in millions of dollars)

Identification code 069–0159–0–1–407	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	17	15	15
25.3 Other goods and services from Federal sources .....	20	12	38
25.7 Operation and maintenance of equipment .....	18	19	19
31.0 Equipment .....	1	3	3
99.9 Total new obligations, unexpired accounts .....	56	49	75

## OFFICE OF CIVIL RIGHTS

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–0118–0–1–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Civil Rights .....	17	18	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	18	18	.....
1930 Total budgetary resources available .....	18	18	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	7	4
3010 New obligations, unexpired accounts .....	17	18	.....
3020 Outlays (gross) .....	-16	-21	-4
3050 Unpaid obligations, end of year .....	7	4	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	7	4



3200	Obligated balance, end of year .....	7	4	.....
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	18	18	.....
Outlays, gross:				
4010	Outlays from new discretionary authority .....	11	14	.....
4011	Outlays from discretionary balances .....	5	7	4
4020	Outlays, gross (total) .....	16	21	4
4180	Budget authority, net (total) .....	18	18	.....
4190	Outlays, net (total) .....	16	21	4

The Departmental Office of Civil Rights (DOCR) plays a central leadership role in ensuring that the Department fulfills its goals of advancing opportunity for all individuals and communities throughout its internal and external programs. DOCR provides oversight, guidance, and expertise on civil rights policy, programming, and enforcement for the Office of the Secretary and the Operating Administrations. In FY 2026 the Office of Civil Rights funds are being requested in the Salaries and Expenses appropriation account.

#### Object Classification (in millions of dollars)

Identification code 069–0118–0–1–407	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	6	7	.....
12.1 Civilian personnel benefits .....	2	3	.....
25.1 Advisory and assistance services .....	3	2	.....
25.3 Other goods and services from Federal sources .....	4	4	.....
25.7 Operation and maintenance of equipment .....	1	1	.....
99.0 Direct obligations .....	16	17	.....
99.5 Adjustment for rounding .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	17	18	.....

#### Employment Summary

Identification code 069–0118–0–1–407	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	45	45	.....

### SMALL AND DISADVANTAGED BUSINESS UTILIZATION AND OUTREACH

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 069–0119–0–1–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Minority business outreach .....	7	6	.....
0002 Bonding Assistance Program .....	1	1	1
0900 Total new obligations, unexpired accounts .....	8	7	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	3	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	.....
1930 Total budgetary resources available .....	11	8	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	1	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	4	5
3010 New obligations, unexpired accounts .....	8	7	1
3020 Outlays (gross) .....	-6	-6	-3
3050 Unpaid obligations, end of year .....	4	5	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	4	5
3200 Obligated balance, end of year .....	4	5	3

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	5	5	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	2	.....
4011 Outlays from discretionary balances .....	4	4	3
4020 Outlays, gross (total) .....	6	6	3
4180 Budget authority, net (total) .....	5	5	.....
4190 Outlays, net (total) .....	6	6	3

The Office of Small and Disadvantaged Business Utilization ensures that: 1) the small and disadvantaged business policies and programs of the Secretary of Transportation are developed and implemented throughout the Department of Transportation (DOT) in a fair, efficient, and effective manner; and 2) effective outreach activities are in place to assist small businesses owned and controlled by economically disadvantaged individuals, small businesses owned and controlled by women, small businesses owned and controlled by service disabled-veterans, Native American small business concerns, and qualified Historically Underutilized Business Zone (HUB Zone) small businesses concerned with securing DOT contracting and subcontracting opportunities. In FY 2026, the Small and Disadvantaged Business Utilization and Outreach funds are being requested in the Salaries and Expenses appropriation account, where the activities are being transferred.

#### Object Classification (in millions of dollars)

Identification code 069–0119–0–1–407	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	.....
12.1 Civilian personnel benefits .....	1	1	.....
25.3 Other goods and services from Federal sources .....	1	1	.....
41.0 Grants, subsidies, and contributions .....	4	3	1
99.9 Total new obligations, unexpired accounts .....	8	7	1

#### Employment Summary

Identification code 069–0119–0–1–407	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	12	.....

### AVIATION MANUFACTURING JOBS PROTECTION PROGRAM

#### Program and Financing (in millions of dollars)

Identification code 069–0110–0–1–402	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	1	.....
3020 Outlays (gross) .....	-1	-1	.....
3050 Unpaid obligations, end of year .....	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	1	.....
3200 Obligated balance, end of year .....	1	.....	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	1	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	1	1	.....

The Aviation Manufacturing Jobs Protection (AMJP) Program was created in March 2021, under the American Rescue Plan Act. The AMJP Program provided funding to eligible businesses, to pay up to half of their compensation costs for certain categories of employees, for up to six months. In return, businesses had to make several legal commitments, including a commitment not to conduct involuntarily layoffs, furloughs, or reductions in pay or benefits for the covered employees. The statute established a six-month timeframe for the Department of Transportation (DOT) to make

## AVIATION MANUFACTURING JOBS PROTECTION PROGRAM—Continued

awards. DOT finished active administration of the program by September 30, 2023, and closed out all remaining awards that had been successfully completed. The only remaining program activities involve recovering funds from a small number of recipients whose awards were terminated due to noncompliance. All remaining unobligated AMJP Program funds were rescinded.

## TRANSPORTATION PLANNING, RESEARCH, AND DEVELOPMENT

(INCLUDING TRANSFER OF FUNDS)

*For necessary expenses for conducting transportation planning, research, systems development, development activities, and making grants, \$25,000,000, to remain available until expended: Provided, That of such amount, \$9,000,000 shall be for necessary expenses of the Interagency Infrastructure Permitting Improvement Center (IIPIC): Provided further, That there may be transferred to this appropriation, to remain available until expended, amounts transferred from other Federal agencies for expenses incurred under this heading for IIPIC activities not related to transportation infrastructure: Provided further, That the tools and analysis developed by the IIPIC shall be available to other Federal agencies for the permitting and review of major infrastructure projects not related to transportation only to the extent that other Federal agencies provide funding to the Department in accordance with the preceding proviso.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 069-0142-0-1-407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Transportation policy and planning .....	17	20	19
0003 Interagency Infrastructure Permitting Improvement Center (IIPIC) .....	5	5	9
0006 Earmarks .....	3	9	8
0100 Total direct program .....	25	34	36
0799 Total direct obligations .....	25	34	36
0801 Transportation Planning, Research, and Development (Reimbursable) .....	5	3	3
0900 Total new obligations, unexpired accounts .....	30	37	39
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	65	61	45
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	66	61	45
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	24	21	25
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1900 Budget authority (total) .....	25	21	25
1930 Total budgetary resources available .....	91	82	70
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	61	45	31
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	13	25
3010 New obligations, unexpired accounts .....	30	37	39
3020 Outlays (gross) .....	-29	-25	-23
3050 Unpaid obligations, end of year .....	13	25	41
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	12	24
3200 Obligated balance, end of year .....	12	24	40
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	25	21	25
Outlays, gross:			
4010 Outlays from new discretionary authority .....		8	10

4011 Outlays from discretionary balances .....	29	17	13
4020 Outlays, gross (total) .....	29	25	23
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-2		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	24	21	25
4080 Outlays, net (discretionary) .....	27	25	23
4180 Budget authority, net (total) .....	24	21	25
4190 Outlays, net (total) .....	27	25	23

This program is tasked with research and initiatives concerned with planning, analysis, and information development needed to support the Secretary's responsibilities in the formulation of national transportation policies and the coordination of national-level transportation planning. The program also supports Departmental leadership in areas such as safety, economic impacts, aviation policy, and international transportation issues. The program's activities include contracts with other federal agencies, educational institutions, non-profit research organizations, and private firms. This program also oversees the Interagency Infrastructure Permitting Improvement Center, including an online database Permitting Dashboard, to support permitting/environmental review reforms to improve interagency coordination, and make the process for Federal approval for major infrastructure projects more efficient.

## Object Classification (in millions of dollars)

Identification code 069-0142-0-1-407	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	7	7	7
12.1 Civilian personnel benefits .....	3	5	4
25.1 Advisory and assistance services .....	3	3	2
25.2 Other services from non-Federal sources .....	1	1	2
25.3 Other goods and services from Federal sources .....	6	9	13
41.0 Grants, subsidies, and contributions .....	5	9	8
99.0 Direct obligations .....	25	34	36
99.0 Reimbursable obligations .....	5	3	3
99.9 Total new obligations, unexpired accounts .....	30	37	39

## Employment Summary

Identification code 069-0142-0-1-407	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	40	40	40
3001 Allocation account civilian full-time equivalent employment .....	1		

## ESSENTIAL AIR SERVICE AND RURAL AIRPORT IMPROVEMENT FUND

## Program and Financing (in millions of dollars)

Identification code 069-5423-0-2-402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Essential air service and rural airport improvement .....	185	173	174
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	51	28	21
1021 Recoveries of prior year unpaid obligations .....	5		
1070 Unobligated balance (total) .....	56	28	21
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	8	9	10
1221 Appropriations transferred from other acct [069-5422] ....	159	167	174
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-10	-10	-10
1260 Appropriations, mandatory (total) .....	157	166	174

1900	Budget authority (total) .....	157	166	174
1930	Total budgetary resources available .....	213	194	195
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	28	21	21
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	79	65	76
3010	New obligations, unexpired accounts .....	185	173	174
3020	Outlays (gross) .....	-194	-162	-170
3040	Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050	Unpaid obligations, end of year .....	65	76	80
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	79	65	76
3200	Obligated balance, end of year .....	65	76	80
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	157	166	174
Outlays, gross:				
4100	Outlays from new mandatory authority .....	64	96	100
4101	Outlays from mandatory balances .....	130	66	70
4110	Outlays, gross (total) .....	194	162	170
4180	Budget authority, net (total) .....	157	166	174
4190	Outlays, net (total) .....	194	162	170
<b>Memorandum (non-add) entries:</b>				
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	1		
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	1		

The Federal Aviation Reauthorization Act of 1996 (P.L. 104–264) authorized the collection of user fees for services provided by the Federal Aviation Administration (FAA) to aircraft that neither take off nor land in the United States, commonly known as overflight fees. The Act permanently appropriated the first \$50 million of such fees for the Essential Air Service (EAS) Program and rural airport improvements. In addition, the FAA Modernization and Reauthorization Act (P.L. 112–95) requires that, in any fiscal year, overflight fees collected in excess of \$50 million will be available to carry out the EAS Program. Recent cost growth in the EAS program is unsustainable. The average community EAS contract in the continental US is now \$4.9 million per year, an increase of over 75% since 2019. The Budget reforms the EAS program by proposing to adjust eligibility to help address rural communities' air transportation needs in a more sustainable manner.

**Object Classification** (in millions of dollars)

Identification code 069–5423–0–2–402	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	1
12.1 Civilian personnel benefits .....	1	1	
25.3 Other goods and services from Federal sources .....	1	1	1
41.0 Grants, subsidies, and contributions .....	181	169	172
99.9 Total new obligations, unexpired accounts .....	185	173	174

**Employment Summary**

Identification code 069–5423–0–2–402	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	12	12

**WORKING CAPITAL FUND**

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 069–4520–0–4–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 DOT service center activities .....	423	522	943
0802 Non-DOT service center activities .....	121	224	293

0900	Total new obligations, unexpired accounts .....	544	746	1,236
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	92	116	116
1021	Recoveries of prior year unpaid obligations .....	6		
1070	Unobligated balance (total) .....	98	116	116
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	562	746	1,236
1930	Total budgetary resources available .....	660	862	1,352
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	116	116	116
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	148	150	132
3010	New obligations, unexpired accounts .....	544	746	1,236
3020	Outlays (gross) .....	-536	-764	-1,184
3040	Recoveries of prior year unpaid obligations, unexpired .....	-6		
3050	Unpaid obligations, end of year .....	150	132	184
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	148	150	132
3200	Obligated balance, end of year .....	150	132	184
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	562	746	1,236
Outlays, gross:				
4010	Outlays from new discretionary authority .....	406	649	1,075
4011	Outlays from discretionary balances .....	130	115	109
4020	Outlays, gross (total) .....	536	764	1,184
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-559	-746	-1,236
4033	Non-Federal sources .....	-3		
4040	Offsets against gross budget authority and outlays (total) ....	-562	-746	-1,236
4080	Outlays, net (discretionary) .....	-26	18	-52
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-26	18	-52

The Working Capital Fund finances common administrative services and other centrally performed services aimed at promoting economy and efficiency. The fund is funded by agreements with the Operating Administrations (OAs) and other customers. The Working Capital Fund will allocate resources to continue the Department's implementation of a shared services environment for information technology (IT) and administrative investments. The 2026 President's Budget outlines organizational changes aimed at enhancing efficiency. The request assumes that funding for positions and programs related to human resources, IT, procurement, governmental affairs, communications/public affairs, and civil rights will be consolidated within the Office of the Secretary through the Working Capital Fund.

**Object Classification** (in millions of dollars)

Identification code 069–4520–0–4–407	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	41	50	156
11.3 Other than full-time permanent .....	2	1	2
11.9 Total personnel compensation .....	43	51	158
12.1 Civilian personnel benefits .....	15	18	52
13.0 Benefits for former personnel .....	2	2	1
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	57	57	57
23.3 Communications, utilities, and miscellaneous charges .....	20	11	22
25.2 Other services from non-Federal sources .....	134	179	554
25.3 Other goods and services from Federal sources .....	56	65	55
25.4 Operation and maintenance of facilities .....	1		
25.7 Operation and maintenance of equipment .....	34	91	45
26.0 Supplies and materials .....	110	222	206
31.0 Equipment .....	63	49	85
44.0 Refunds .....	8		
99.9 Total new obligations, unexpired accounts .....	544	746	1,236

WORKING CAPITAL FUND—Continued  
Employment Summary

Identification code 069–4520–0–4–407	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	295	295	1,097

## RAILROAD REHABILITATION AND IMPROVEMENT FINANCING PROGRAM

*The Secretary is authorized to issue direct loans and loan guarantees pursuant to chapter 224 of title 49, United States Code, and such authority shall exist as long as any such direct loan or loan guarantee is outstanding.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–0750–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	9	10	6
0705 Reestimates of direct loan subsidy .....	52	58	.....
0706 Interest on reestimates of direct loan subsidy .....	14	8	.....
0791 Direct program activities, subtotal .....	75	76	6
0900 Total new obligations, unexpired accounts .....	75	76	6

## Budgetary resources:

1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1 .....	35	17	7
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-9	.....	.....
Appropriations, mandatory:			
1200 Appropriation .....	66	66	.....
1900 Budget authority (total) .....	57	66	.....
1930 Total budgetary resources available .....	92	83	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	17	7	1

## Change in obligated balance:

3000 Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1 .....	1	8	14
3010 New obligations, unexpired accounts .....	75	76	6
3020 Outlays (gross) .....	-68	-70	-4
3050 Unpaid obligations, end of year .....	8	14	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	8	14
3200 Obligated balance, end of year .....	8	14	16

## Budget authority and outlays, net:

4000 Discretionary:			
Budget authority, gross .....	-9	.....	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	2	4	4
Mandatory:			
4090 Budget authority, gross .....	66	66	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	66	66	.....
4180 Budget authority, net (total) .....	57	66	.....
4190 Outlays, net (total) .....	68	70	4

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 069–0750–0–1–401	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Railroad Rehabilitation and Improvement Financing Direct Loans .....	4,091	600	600
Direct loan subsidy (in percent):			
132001 Railroad Rehabilitation and Improvement Financing Direct Loans .....	-1.14	1.60	1.48
132999 Weighted average subsidy rate .....	-1.14	1.60	1.48
Direct loan subsidy budget authority:			
133001 Railroad Rehabilitation and Improvement Financing Direct Loans .....	-47	7	6

## Direct loan subsidy outlays:

134001 Railroad Rehabilitation and Improvement Financing Direct Loans .....	-7	-14	-9
Direct loan reestimates:			
135001 Railroad Rehabilitation and Improvement Financing Direct Loans .....	51	61	.....

This account is the program account for the Railroad Rehabilitation and Improvement Financing (RRIF) Program. RRIF is authorized under chapter 224 of title 49, and provides loans and loan guarantees to: 1) acquire, improve, or rehabilitate intermodal or rail equipment or facilities, including track, components of track, bridges, yards, buildings, or shops; 2) refinance debt; 3) develop and establish new intermodal or railroad facilities; 4) reimburse related planning and design expenses; and 5) finance certain economic development related to passenger rail stations.

## Object Classification (in millions of dollars)

Identification code 069–0750–0–1–401	2024 actual	2025 est.	2026 est.
Direct obligations:			
33.0 Investments and loans .....	66	66	.....
41.0 Grants, subsidies, and contributions .....	9	10	6
99.9 Total new obligations, unexpired accounts .....	75	76	6

## RAILROAD REHABILITATION AND IMPROVEMENT DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 069–4420–0–3–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	4,091	600	600
0713 Payment of interest to Treasury .....	76	94	94
0740 Negative subsidy obligations .....	56	3	.....
0742 Downward reestimates paid to receipt accounts .....	12	2	.....
0743 Interest on downward reestimates .....	3	2	.....
0900 Total new obligations, unexpired accounts .....	4,238	701	694

## Budgetary resources:

1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1 .....	26	29	60
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	4,149	600	600
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (interest on uninvested funds) .....	12	12	19
1800 Offsetting collections (principal-borrowers) .....	83	97	60
1800 Offsetting collections (interest-borrowers) .....	36	42	35
1800 Collected .....	78	77	10
1801 Change in uncollected payments, Federal sources .....	7	1	.....
1825 Spending authority from offsetting collections applied to repay debt .....	-124	-97	-60
1850 Spending auth from offsetting collections, mand (total) .....	92	132	64
1900 Budget authority (total) .....	4,241	732	664
1930 Total budgetary resources available .....	4,267	761	724
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	29	60	30

## Change in obligated balance:

3000 Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1 .....	2,865	6,302	5,976
3010 New obligations, unexpired accounts .....	4,238	701	694
3020 Outlays (gross) .....	-801	-1,027	-1,027
3050 Unpaid obligations, end of year .....	6,302	5,976	5,643
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	.....	-7	-8
3070 Change in uncollected pymts, Fed sources, unexpired .....	-7	-1	.....
3090 Uncollected pymts, Fed sources, end of year .....	-7	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,865	6,295	5,968
3200 Obligated balance, end of year .....	6,295	5,968	5,635

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	4,241	732	664

4110	Financing disbursements:			
	Outlays, gross (total) .....	801	1,027	1,027
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources .....	-68	-67	.....
4122	Interest on uninvested funds .....	-12	-12	-19
4123	Credit Risk Premium .....	-10	-10	-10
4123	Principal Repayment .....	-83	-97	-60
4123	Interest Repayment .....	-36	-42	-35
4130	Offsets against gross budget authority and outlays (total) ....	-209	-228	-124
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired .....	-7	-1	.....
4160	Budget authority, net (mandatory) .....	4,025	503	540
4170	Outlays, net (mandatory) .....	592	799	903
4180	Budget authority, net (total) .....	4,025	503	540
4190	Outlays, net (total) .....	592	799	903

**Status of Direct Loans** (in millions of dollars)

Identification code 069-4420-0-3-401	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	4,091	600	600
1150 Total direct loan obligations .....	4,091	600	600
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1,865	2,483	3,020
1231 Disbursements: Direct loan disbursements .....	702	598	598
1251 Repayments: Repayments and prepayments .....	-83	-60	-60
1263 Write-offs for default: Direct loans .....	-1	-1	-1
1290 Outstanding, end of year .....	2,483	3,020	3,557

As required by the Federal Credit Reform Act of 1990, this non-budgetary financing account records all cash flows to and from the Government resulting from the Railroad Rehabilitation and Improvement Financing Program Account. The amounts in this account are a means of financing and are not included in the budget totals.

**Balance Sheet** (in millions of dollars)

Identification code 069-4420-0-3-401	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	26	29
Investments in U.S. securities:		
1106 Receivables, net .....	70	71
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	1,865	2,483
1405 Allowance for subsidy cost (-) .....	-81	-119
1499 Net present value of assets related to direct loans .....	1,784	2,364
1999 Total assets .....	1,880	2,464
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	1,865	2,460
2105 Other .....	15	4
2999 Total liabilities .....	1,880	2,464
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	1,880	2,464

**Trust Funds****TIFIA HIGHWAY TRUST FUND PROGRAM ACCOUNT****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 069-8634-0-7-401	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1140 Payment From The General Fund, National Surface Transportation and Innovative Finance Bureau Highway Trust Fund Account, Upward Reestimates .....	1,328	388	.....
2000 Total: Balances and receipts .....	1,328	388	.....

Appropriations:			
Current law:			
2101 TIFIA Highway Trust Fund Program Account .....	-1,328	-388	.....
5099 Balance, end of year .....			.....

**Program and Financing** (in millions of dollars)

Identification code 069-8634-0-7-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 TIFIA Fee Collection .....	3	.....	.....
0002 Rural and Tribal Infrastructure Advancement .....	3	.....	.....
0091 Direct program activities, subtotal .....	6	.....	.....
Credit program obligations:			
0701 Direct loan subsidy .....	34	76	119
0705 Reestimates of direct loan subsidy .....	1,189	361	.....
0706 Interest on reestimates of direct loan subsidy .....	139	27	.....
0709 Administrative expenses .....	10	10	10
0715 Fee Assistance for Small Projects .....		2	.....
0791 Direct program activities, subtotal .....	1,372	476	129
0900 Total new obligations, unexpired accounts .....	1,378	476	129

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	15	.....
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2	.....	.....
1013 Unobligated balance of contract authority transferred to or from other accounts [069-8083] .....	44	11	.....
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	55	26	.....
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [069-8083] ....	10	30	30
1138 Appropriations applied to liquidate contract authority .....	-10	-30	-30
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1,328	388	.....
Contract authority, mandatory:			
1611 Contract authority transferred from other accounts [069-8083] .....	10	62	129
1900 Budget authority (total) .....	1,338	450	129
1930 Total budgetary resources available .....	1,393	476	129
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	.....	.....

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	22	45	110
3010 New obligations, unexpired accounts .....	1,378	476	129
3020 Outlays (gross) .....	-1,354	-411	-35
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	45	110	204
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	22	45	110
3200 Obligated balance, end of year .....	45	110	204

**Budget authority and outlays, net:**

Discretionary:			
Outlays, gross:			
4010 Outlays from new discretionary authority .....		7	12
4011 Outlays from discretionary balances .....	26	16	23
4020 Outlays, gross (total) .....	26	23	35
Mandatory:			
4090 Budget authority, gross .....	1,338	450	129
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,328	388	.....
4180 Budget authority, net (total) .....	1,338	450	129
4190 Outlays, net (total) .....	1,354	411	35

**Memorandum (non-add) entries:**

5050 Unfunded contract authority, SOY .....		44	87
5052 Unfunded contract authority, EOY .....	44	87	186
5061 Limitation on obligations (Transportation Trust Funds) .....	44	73	129

**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 069-8634-0-7-401	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115002 TIFIA Direct Loans .....	787	5,658	6,000

**TIFIA HIGHWAY TRUST FUND PROGRAM ACCOUNT—Continued**  
**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued**

Identification code 069–8634–0–7–401	2024 actual	2025 est.	2026 est.
115999 Total direct loan levels .....	787	5,658	6,000
Direct loan subsidy (in percent):			
132002 TIFIA Direct Loans .....	4.25	1.35	1.98
132999 Weighted average subsidy rate .....	4.25	1.35	1.98
Direct loan subsidy budget authority:			
133002 TIFIA Direct Loans .....	34	76	119
133999 Total subsidy budget authority .....	34	76	119
Direct loan subsidy outlays:			
134002 TIFIA Direct Loans .....	-7	-31	-16
134999 Total subsidy outlays .....	-7	-31	-16
Direct loan reestimates:			
135002 TIFIA Direct Loans .....	1,180	191	.....
135999 Total direct loan reestimates .....	1,180	191	.....
Administrative expense data:			
3510 Budget authority .....	5	5	5
3590 Outlays from new authority .....	5	5	5

This account is the program account for the Transportation Infrastructure Finance and Innovation Act (TIFIA) program that receives funding from the Highway Trust Fund. The TIFIA program provides credit assistance for eligible transportation projects.

**Object Classification (in millions of dollars)**

Identification code 069–8634–0–7–401	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	6	6	6
12.1 Civilian personnel benefits .....	2	2	2
25.1 Advisory and assistance services .....	3	2	1
25.3 Other goods and services from Federal sources .....	1	2	1
33.0 Investments and loans .....	1,328	388	.....
41.0 Grants, subsidies, and contributions .....	38	76	119
99.9 Total new obligations, unexpired accounts .....	1,378	476	129

**Employment Summary**

Identification code 069–8634–0–7–401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	35	35	35

**PAYMENTS TO AIR CARRIERS**

**(AIRPORT AND AIRWAY TRUST FUND)**

*In addition to funds made available from any other source to carry out the essential air service program under sections 41731 through 41742 of title 49, United States Code, \$142,000,000, to be derived from the Airport and Airway Trust Fund, to remain available until expended: Provided, That in determining between or among carriers competing to provide service to a community, the Secretary may consider the relative subsidy requirements of the carriers: Provided further, That amounts authorized to be distributed for the essential air service program under section 41742(b) of title 49, United States Code, shall be made available immediately from amounts otherwise provided to the Administrator of the Federal Aviation Administration: Provided further, That the Administrator may reimburse such amounts from fees credited to the account established under section 45303 of title 49, United States Code: Provided further, That section 41731(a)(1)(C)(iii) of title 49, United States Code, is amended by striking "of less than \$650 during the most recent fiscal year for locations that are less than 175 miles from the nearest large or medium hub airport" and inserting "of less than \$350": Provided further, That section 41731(a)(1) of title 49, United States Code, is amended by inserting after the end of subparagraph (D) "(E) is a community more than 75 straight-line miles to a small, medium, or large hub airport": Provided further, That section 41731(c) of title 49, United States Code, is amended by striking "Subparagraphs (B), (C), and (D)" and inserting "Subparagraphs (B), (C), (D), and (E)": Provided further, That subsections (d) and (e) of section 41731 of title 49, United States Code, are repealed, and subsection (f) is renumbered as subsection (d): Provided further, That section 41733(g) of title 49 is repealed, and subsection (h) is renumbered as subsection (g).*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing (in millions of dollars)**

Identification code 069–8304–0–7–402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments to air carriers .....	381	450	142
0900 Total new obligations, unexpired accounts (object class 41.0) .....	381	450	142
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
1021 Recoveries of prior year unpaid obligations .....	33	.....	.....
1070 Unobligated balance (total) .....	33	1	1
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	349	450	142
1930 Total budgetary resources available .....	382	451	143
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	83	58	111
3010 New obligations, unexpired accounts .....	381	450	142
3020 Outlays (gross) .....	-373	-397	-218
3040 Recoveries of prior year unpaid obligations, unexpired .....	-33	.....	.....
3050 Unpaid obligations, end of year .....	58	111	35
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	83	58	111
3200 Obligated balance, end of year .....	58	111	35
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	349	450	142
Outlays, gross:			
4010 Outlays from new discretionary authority .....	290	338	106
4011 Outlays from discretionary balances .....	83	59	112
4020 Outlays, gross (total) .....	373	397	218
4180 Budget authority, net (total) .....	349	450	142
4190 Outlays, net (total) .....	373	397	218

Through 1997, the Essential Air Service (EAS) Program was funded from the Airport and Airway Trust Fund. Starting in 1998, the Federal Aviation Administration reauthorization funded the program as a mandatory program supported by overflight fees under the EAS and Rural Airport Improvement Fund. In addition to mandatory funding supported by overflight fees, direct appropriations from the Airport and Airway Trust Fund to Payments to Air Carriers have been enacted every year beginning in 2002 to meet the needs of the Essential Air Service Program. Recent cost growth in the EAS program is unsustainable. The average community EAS contract in the continental US is now \$4.9 million per year, an increase of over 75% since 2019. The Budget reforms the EAS program by proposing to adjust eligibility to help address rural communities' air transportation needs in a more sustainable manner.

**ADMINISTRATIVE PROVISIONS**

**(INCLUDING TRANSFER OF FUNDS)**

*SEC. 101. None of the funds made available by this Act to the Department of Transportation may be obligated for the Office of the Secretary of Transportation to approve assessments or reimbursable agreements pertaining to funds appropriated to the operating administrations in this Act, except for activities underway on the date of enactment of this Act, unless such assessments or agreements have completed the normal reprogramming process for congressional notification.*

*SEC. 102. The Secretary shall post on the web site of the Department of Transportation a schedule of all meetings of the Council on Credit and Finance, including the agenda for each meeting, and require the Council on Credit and Finance to record the decisions and actions of each meeting.*

*SEC. 103. In addition to authority provided by section 327 of title 49, United States Code, the Department's Working Capital Fund is authorized to provide partial or full payments in advance and accept subsequent reimbursements from all Federal*

agencies from available funds for transit benefit distribution services that are necessary to carry out the Federal transit pass transportation fringe benefit program under Executive Order No. 13150 and section 3049 of SAFETEA-LU (5 U.S.C. 7905 note): Provided, That the Department shall maintain a reasonable operating reserve in the Working Capital Fund, to be expended in advance to provide uninterrupted transit benefits to Government employees: Provided further, That such reserve shall not exceed 1 month of benefits payable and may be used only for the purpose of providing for the continuation of transit benefits: Provided further, That the Working Capital Fund shall be fully reimbursed by each customer agency from available funds for the actual cost of the transit benefit.

SEC. 104. Receipts collected in the Department's Working Capital Fund, as authorized by section 327 of title 49, United States Code, for unused transit and van pool benefits, in an amount not to exceed 10 percent of fiscal year 2025 collections, shall be available until expended in the Department's Working Capital Fund to provide contractual services in support of section 199 of this Act: Provided, That obligations in fiscal year 2025 of such collections shall not exceed \$1,000,000.

SEC. 105. None of the funds in this title may be obligated or expended for retention or senior executive bonuses for an employee of the Department of Transportation without the prior written approval of the Assistant Secretary for Administration.

SEC. 106. In addition to authority provided by section 327 of title 49, United States Code, the Department's Administrative Working Capital Fund is hereby authorized to transfer information technology equipment, software, and systems from departmental sources or other entities and collect and maintain a reserve at rates which will return full cost of transferred assets.

SEC. 107. None of the funds provided in this Act to the Department of Transportation may be used to provide credit assistance unless not less than 3 days before any application approval to provide credit assistance under sections 603 and 604 of title 23, United States Code, the Secretary provides notification in writing to the following committees: the House and Senate Committees on Appropriations; the Committee on Environment and Public Works and the Committee on Banking, Housing and Urban Affairs of the Senate; and the Committee on Transportation and Infrastructure of the House of Representatives: Provided, That such notification shall include, but not be limited to, the name of the project sponsor; a description of the project; whether credit assistance will be provided as a direct loan, loan guarantee, or line of credit; and the amount of credit assistance.

SEC. 108. The Secretary of Transportation may transfer amounts awarded to a federally recognized Tribe under a funding agreement entered into under part 29 of title 49, Code of Federal Regulations, from the Department of Transportation's Operating Administrations to the Office of Tribal Government Affairs: Provided, That any amounts retroceded or reassumed under such part may be transferred back to the appropriate Operating Administration.

SEC. 109. Section 312 of title 49, United States Code, is repealed.

SEC. 109A. (a) Amounts made available to the Secretary of Transportation or the Department of Transportation's operating administrations in this Act for the costs of award, administration, or oversight of financial assistance under the programs identified in subsection (c) may be transferred to the account identified in section 801 of division J of Public Law 117–58, to remain available until expended, for the necessary expenses of award, administration, or oversight of any financial assistance programs in the Department of Transportation.

(b) Amounts transferred under the authority in this section are available in addition to amounts otherwise available for such purpose.

(c) The program from which funds made available may be transferred under subsection (a) are—

(1) the university transportation centers program under section 5505 of title 49, United States Code; and

(2) any other financial assistance program that is funded under this Act and administered by the Office of the Secretary.

SEC. 109B. For amounts provided for this fiscal year and prior fiscal years, section 24112(c)(2)(B) of Public Law 117–58 shall be applied by substituting "30 percent" for "40 percent".

ance of aircraft, subsidizing the cost of aeronautical charts and maps sold to the public, the lease or purchase of passenger motor vehicles for replacement only, \$13,842,000,000, to remain available until September 30, 2027, of which \$13,040,600,000 to be derived from the Airport and Airway Trust Fund:

Provided, That not later than 60 days after the submission of the budget request, the Administrator of the Federal Aviation Administration shall transmit to Congress an annual update to the report submitted to Congress in December 2004 pursuant to section 221 of the Vision 100-Century of Aviation Reauthorization Act (49 U.S.C. 44506 note): Provided further, That not later than 60 days after the submission of the budget request, the Administrator shall transmit to Congress a companion report that describes a comprehensive strategy for staffing, hiring, and training flight standards and aircraft certification staff in a format similar to the one utilized for the controller staffing plan, including stated attrition estimates and numerical hiring goals by fiscal year: Provided further, That funds may be used to enter into a grant agreement with a nonprofit standard-setting organization to assist in the development of aviation safety standards: Provided further, That none of the funds made available by this Act shall be available for new applicants for the second career training program: Provided further, That there may be credited to this appropriation, as offsetting collections, funds received from States, counties, municipalities, foreign authorities, other public authorities, and private sources for expenses incurred in the provision of agency services, including receipts for the maintenance and operation of air navigation facilities, and for issuance, renewal or modification of certificates, including airman, aircraft, and repair station certificates, or for tests related thereto, or for processing major repair or alteration forms.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 069–1301–0–1–402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Air Traffic Organization (ATO) .....	9,438	10,087	10,355
0002 NextGen .....	69	68	68
0003 Finance & Management .....	957	960	996
0004 Aviation Safety .....	1,760	1,840	1,871
0005 Commercial Space Transportation .....	44	41	55
0006 Security & Hazardous Materials Safety .....	166	165	164
0007 Staff Offices .....	333	327	329
0100 Direct Program Activities Subtotal .....	12,767	13,488	13,838
0799 Total direct obligations .....	12,767	13,488	13,838
0801 Operations (Reimbursable) .....	158	162	162
0900 Total new obligations, unexpired accounts .....	12,925	13,650	14,000
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	141	173	251
1011 Unobligated balance transfer from other acct [047–0616] .....	2	3	.....
1021 Recoveries of prior year unpaid obligations .....	64	.....	.....
1070 Unobligated balance (total) .....	207	176	251
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	636	1,390	801
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	11,816	12,757	13,289
1701 Change in uncollected payments, Federal sources .....	450	–422	.....
1750 Spending auth from offsetting collections, disc (total) .....	12,266	12,335	13,289
1900 Budget authority (total) .....	12,902	13,725	14,090
1930 Total budgetary resources available .....	13,109	13,901	14,341
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	–11	.....	.....
1941 Unexpired unobligated balance, end of year .....	173	251	341
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,828	1,921	1,588
3010 New obligations, unexpired accounts .....	12,925	13,650	14,000
3011 Obligations ("upward adjustments"), expired accounts .....	41	.....	.....
3020 Outlays (gross) .....	–12,784	–13,983	–14,268
3040 Recoveries of prior year unpaid obligations, unexpired .....	–64	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	–25	.....	.....
3050 Unpaid obligations, end of year .....	1,921	1,588	1,320
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	–105	–531	–109
3070 Change in uncollected pymts, Fed sources, unexpired .....	–450	422	.....
3071 Change in uncollected pymts, Fed sources, expired .....	24	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	–531	–109	–109

## FEDERAL AVIATION ADMINISTRATION

### Federal Funds

#### OPERATIONS

(AIRPORT AND AIRWAY TRUST FUND)

For necessary expenses of the Federal Aviation Administration, not otherwise provided for, including operations and research activities related to commercial space transportation, administrative expenses for research and development, establishment of air navigation facilities, the operation (including leasing) and mainten-

OPERATIONS—Continued  
Program and Financing—Continued

Identification code 069–1301–0–1–402	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,723	1,390	1,479
3200 Obligated balance, end of year .....	1,390	1,479	1,211
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	12,902	13,725	14,090
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11,108	12,107	12,429
4011 Outlays from discretionary balances .....	1,674	1,873	1,837
4020 Outlays, gross (total) .....	12,782	13,980	14,266
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-11,809	-12,723	-13,254
4033 Non-Federal sources .....	-27	-33	-34
4034 Offsetting governmental collections .....	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-11,837	-12,757	-13,289
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-450	422	.....
4052 Offsetting collections credited to expired accounts .....	21	.....	.....
4060 Additional offsets against budget authority only (total) .....	-429	422	.....
4070 Budget authority, net (discretionary) .....	636	1,390	801
4080 Outlays, net (discretionary) .....	945	1,223	977
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	2	3	2
4180 Budget authority, net (total) .....	636	1,390	801
4190 Outlays, net (total) .....	947	1,226	979

The FY 2026 Budget requests \$13.8 billion for Federal Aviation Administration (FAA) Operations. This account funds the day-to-day operations of the air traffic control system and safety oversight of the aviation industry. In addition, the request funds oversight of the commercial space transportation industry, as well as FAA policy and overall management functions.

## Object Classification (in millions of dollars)

Identification code 069–1301–0–1–402	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	5,573	5,823	5,935
11.3 Other than full-time permanent .....	54	56	56
11.5 Other personnel compensation .....	676	741	743
11.8 Special personal services payments .....	2	.....	.....
11.9 Total personnel compensation .....	6,305	6,620	6,734
12.1 Civilian personnel benefits .....	2,754	2,902	2,965
13.0 Benefits for former personnel .....	1	1	1
21.0 Travel and transportation of persons .....	142	131	134
22.0 Transportation of things .....	30	30	30
23.1 Rental payments to GSA .....	124	142	142
23.2 Rental payments to others .....	42	36	37
23.3 Communications, utilities, and miscellaneous charges .....	235	247	248
24.0 Printing and reproduction .....	2	2	2
25.1 Advisory and assistance services .....	780	830	926
25.2 Other services from non-Federal sources .....	1,941	2,142	2,198
25.3 Other goods and services from Federal sources .....	.....	2	.....
26.0 Supplies and materials .....	129	129	130
31.0 Equipment .....	246	248	265
32.0 Land and structures .....	22	23	23
41.0 Grants, subsidies, and contributions .....	2	1	1
42.0 Insurance claims and indemnities .....	12	2	2
99.0 Direct obligations .....	12,767	13,488	13,838
99.0 Reimbursable obligations .....	158	162	162
99.9 Total new obligations, unexpired accounts .....	12,925	13,650	14,000

## Employment Summary

Identification code 069–1301–0–1–402	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	39,725	39,725	40,497

2001 Reimbursable civilian full-time equivalent employment .....	271	271	271
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## FACILITIES AND EQUIPMENT

## Program and Financing (in millions of dollars)

Identification code 069–1308–0–1–402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Infrastructure Investment and Jobs Act, F&E .....	526	426	766
0002 Hurricane Ida .....	22	.....	.....
0003 Spectrum Relocation Fund .....	.....	30	.....
0900 Total new obligations, unexpired accounts .....	548	456	766
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,203	1,721	2,295
1021 Recoveries of prior year unpaid obligations .....	60	.....	.....
1033 Recoveries of prior year paid obligations .....	6	.....	.....
1070 Unobligated balance (total) .....	1,269	1,721	2,295
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,000	800	800
1170 Advance appropriation .....	.....	200	200
1180 Advanced appropriation, discretionary (total) .....	1,000	1,000	1,000
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512] ....	.....	30	.....
1900 Budget authority (total) .....	1,000	1,030	1,000
1930 Total budgetary resources available .....	2,269	2,751	3,295
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,721	2,295	2,529
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	514	592	560
3010 New obligations, unexpired accounts .....	548	456	766
3020 Outlays (gross) .....	-410	-488	-717
3040 Recoveries of prior year unpaid obligations, unexpired .....	-60	.....	.....
3050 Unpaid obligations, end of year .....	592	560	609
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	514	592	560
3200 Obligated balance, end of year .....	592	560	609
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,000	1,000	1,000
Outlays, gross:			
4010 Outlays from new discretionary authority .....	156	422	422
4011 Outlays from discretionary balances .....	254	51	280
4020 Outlays, gross (total) .....	410	473	702
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-6	.....	.....
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	6	.....	.....
4070 Budget authority, net (discretionary) .....	1,000	1,000	1,000
4080 Outlays, net (discretionary) .....	404	473	702
Mandatory:			
4090 Budget authority, gross .....	.....	30	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	15	.....
4101 Outlays from mandatory balances .....	.....	.....	15
4110 Outlays, gross (total) .....	.....	15	15
4180 Budget authority, net (total) .....	1,000	1,030	1,000
4190 Outlays, net (total) .....	404	488	717

The Infrastructure Investment and Jobs Act (IIJA) (P.L. 117–58) appropriated \$5.0 billion for Facilities & Equipment in annual installments of \$1.0 billion from 2022 to 2026. This funding supports the improvement of existing and construction of new air traffic control infrastructure. Enacted in 2022, IIJA enables the Federal Aviation Administration (FAA) to address significant construction projects and other air traffic control tower needs.



The agency has initiated a significant effort on new construction of these facilities.

In 2024, the FAA reviewed and accepted a new Terminal Facilities Design Standard to be used in the programming, design, and construction of new Airport Traffic Control Towers (ATCTs), Terminal Radar Approach Control (TRACON) facilities, and associated Base Buildings. The FAA also began procurement activities for site adaptation to facilitate the first construction contract award planned for 2025.

#### Object Classification (in millions of dollars)

Identification code 069-1308-0-1-402	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	41	43	56
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	43	45	58
12.1 Civilian personnel benefits .....	15	16	21
21.0 Travel and transportation of persons .....	11	23	12
22.0 Transportation of things .....	1	1	.....
23.3 Communications, utilities, and miscellaneous charges .....	2	2	.....
25.1 Advisory and assistance services .....	196	173	281
25.2 Other services from non-Federal sources .....	7	38	11
25.3 Other goods and services from Federal sources .....	2	3	3
25.4 Operation and maintenance of facilities .....	97	95	136
25.7 Operation and maintenance of equipment .....	3	1	4
26.0 Supplies and materials .....	7	6	11
31.0 Equipment .....	68	38	95
32.0 Land and structures .....	96	15	134
99.9 Total new obligations, unexpired accounts .....	548	456	766

#### Employment Summary

Identification code 069-1308-0-1-402	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	316	316	316

#### GRANTS-IN-AID FOR AIRPORTS

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 069-2819-0-1-402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	617	50	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	617	50	.....

#### Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	928	829	829
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	532	50	.....
1930 Total budgetary resources available .....	1,460	879	829
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-14	.....	.....
1941 Unexpired unobligated balance, end of year .....	829	829	829

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	157	663	441
3010 New obligations, unexpired accounts .....	617	50	.....
3020 Outlays (gross) .....	-111	-272	-314
3050 Unpaid obligations, end of year .....	663	441	127
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	157	663	441
3200 Obligated balance, end of year .....	663	441	127

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	532	50	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	6	.....

4011 Outlays from discretionary balances .....	110	266	314
4020 Outlays, gross (total) .....	111	272	314
4180 Budget authority, net (total) .....	532	50	.....
4190 Outlays, net (total) .....	111	272	314

The FY 2026 Budget does not request this supplemental funding. Previous annual appropriations acts provided supplemental funding for the Grants-in-Aid for Airports account. Funds were appropriated from the General Fund of the U.S. Treasury. Discretionary grants, including those for Community Project Funding/Congressionally Directed Spending, are being awarded to qualified airports. The FAA applies up to 0.5 percent of the funds provided to the administrative costs of awarding grants under the program.

#### Employment Summary

Identification code 069-2819-0-1-402	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	1	.....

#### RELIEF FOR AIRPORTS

#### Program and Financing (in millions of dollars)

Identification code 069-2815-0-1-402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	5	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	5	.....	.....

#### Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	.....	.....
1021 Recoveries of prior year unpaid obligations .....	7	.....	.....
1070 Unobligated balance (total) .....	8	.....	.....
1930 Total budgetary resources available .....	8	.....	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3	.....	.....

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,491	430	134
3010 New obligations, unexpired accounts .....	5	.....	.....
3020 Outlays (gross) .....	-1,059	-296	-134
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7	.....	.....
3050 Unpaid obligations, end of year .....	430	134	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,491	430	134
3200 Obligated balance, end of year .....	430	134	.....

#### Budget authority and outlays, net:

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1,059	296	134
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	1,059	296	134

#### AIRPORT TERMINAL PROGRAM

#### Program and Financing (in millions of dollars)

Identification code 069-1337-0-1-402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Airport Terminal Program .....	961	961	961

#### Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	110	148	186
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,000	1,000	1,000

AIRPORT TERMINAL PROGRAM—Continued  
Program and Financing—Continued

Identification code 069–1337–0–1–402	2024 actual	2025 est.	2026 est.
1172 Advance appropriations transferred to other accounts [069–0130] .....	-1	-1	-1
1180 Advanced appropriation, discretionary (total) .....	999	999	999
1930 Total budgetary resources available .....	1,109	1,147	1,185
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	148	186	224
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,680	2,045	2,406
3010 New obligations, unexpired accounts .....	961	961	961
3020 Outlays (gross) .....	-596	-600	-873
3050 Unpaid obligations, end of year .....	2,045	2,406	2,494
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,680	2,045	2,406
3200 Obligated balance, end of year .....	2,045	2,406	2,494
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	999	999	999
Outlays, gross:			
4010 Outlays from new discretionary authority .....	21	40	40
4011 Outlays from discretionary balances .....	575	560	833
4020 Outlays, gross (total) .....	596	600	873
4180 Budget authority, net (total) .....	999	999	999
4190 Outlays, net (total) .....	596	600	873

The Infrastructure Investment and Jobs Act (IIJA) (P.L. 117–58) appropriated \$5.0 billion for the Airport Terminal Program, in annual \$1.0 billion installments from FY 2022 to FY 2026, for the Secretary of Transportation to provide competitive grants for airport terminal development projects that address the aging infrastructure of the nation's airports. In 2024, the FAA issued 121 grants totaling \$949 million for terminal development projects.

## Object Classification (in millions of dollars)

Identification code 069–1337–0–1–402	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	5	5	5
11.9 Total personnel compensation .....	5	5	5
12.1 Civilian personnel benefits .....	2	2	2
41.0 Grants, subsidies, and contributions .....	954	954	954
99.9 Total new obligations, unexpired accounts .....	961	961	961

## Employment Summary

Identification code 069–1337–0–1–402	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	36	36	36

## AIRPORT INFRASTRUCTURE GRANTS

## Program and Financing (in millions of dollars)

Identification code 069–1338–0–1–402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Airports Infrastructure Grants .....	2,015	2,015	2,015
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4,018	5,008	5,992
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	4,024	5,008	5,992
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	3,000	3,000	3,000

1172 Advance appropriations transferred to other accounts [069–0130] .....	-1	-1	-1
1180 Advanced appropriation, discretionary (total) .....	2,999	2,999	2,999
1930 Total budgetary resources available .....	7,023	8,007	8,991
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5,008	5,992	6,976
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,706	2,646	3,290
3010 New obligations, unexpired accounts .....	2,015	2,015	2,015
3020 Outlays (gross) .....	-1,069	-1,371	-2,913
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3050 Unpaid obligations, end of year .....	2,646	3,290	2,392
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,706	2,646	3,290
3200 Obligated balance, end of year .....	2,646	3,290	2,392
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,999	2,999	2,999
Outlays, gross:			
4010 Outlays from new discretionary authority .....	61	120	120
4011 Outlays from discretionary balances .....	1,008	1,251	2,793
4020 Outlays, gross (total) .....	1,069	1,371	2,913
4180 Budget authority, net (total) .....	2,999	2,999	2,999
4190 Outlays, net (total) .....	1,069	1,371	2,913

The Infrastructure Investment and Jobs Act (IIJA) (P.L. 117–58) appropriated \$15.0 billion, in annual installments of \$3.0 billion from FY 2022 to FY 2026, for airport projects that increase safety and expand capacity. Airports may use Airport Infrastructure Grants funding to support runways, taxiways, safety and tower projects, as well as terminal, airport-transit connections and roadway projects. In 2024, the FAA awarded a total of 1,073 grants totaling \$2.0 billion. This included 514 grants for pavement improvements to runways, taxiways, taxi lanes, aprons, roads, and parking lots, and 30 grants for projects that made improvements to Air Traffic Control Towers.

## Object Classification (in millions of dollars)

Identification code 069–1338–0–1–402	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	13	15	15
11.9 Total personnel compensation .....	13	15	15
12.1 Civilian personnel benefits .....	5	7	7
25.7 Operation and maintenance of equipment .....	4	4	4
41.0 Grants, subsidies, and contributions .....	1,993	1,989	1,989
99.9 Total new obligations, unexpired accounts .....	2,015	2,015	2,015

## Employment Summary

Identification code 069–1338–0–1–402	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	99	99	99

## RESEARCH, ENGINEERING, AND DEVELOPMENT

## Program and Financing (in millions of dollars)

Identification code 069–1339–0–1–402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Sustainable Aviation Fuel Grants .....	1	64	64
0002 Low-Emission Aviation Tech. Grants .....		26	26
0003 Admin .....		1	1
0900 Total new obligations, unexpired accounts .....	1	91	91
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	297	296	205
1930 Total budgetary resources available .....	297	296	205

Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	296	205	114
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....			26
3010	New obligations, unexpired accounts .....	1	91	91
3020	Outlays (gross) .....	-1	-65	-10
3050	Unpaid obligations, end of year .....		26	107
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....			26
3200	Obligated balance, end of year .....		26	107
<b>Budget authority and outlays, net:</b>				
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	1	65	10
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	1	65	10

The Inflation Reduction Act (P.L. 117–169) appropriated \$297 million for the Fueling Aviation's Sustainable Transition through Sustainable Aviation Fuels (FAST-SAF) and Low Emissions Aviation Technology (FAST-Tech) programs. The funding allows the Secretary to provide competitive grants to advance sustainable aviation fuels and low emissions aviation technologies to reduce emissions from aviation.

#### Object Classification (in millions of dollars)

Identification code 069–1339–0–1–402	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent .....	1	1
25.5	Research and development contracts .....	1	
41.0	Grants, subsidies, and contributions .....	90	90
99.9	Total new obligations, unexpired accounts .....	1	91

#### Employment Summary

Identification code 069–1339–0–1–402	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	3	3

#### AVIATION USER FEES

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 069–5422–0–2–402	2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	8	10
Receipts:			
Current law:			
1110	Aviation User Fees, Overflight Fees .....	159	167
1130	Property Disposal or Lease Proceeds, Aviation User Fee .....	1	
1199	Total current law receipts .....	160	167
1999	Total receipts .....	160	167
2000	Total: Balances and receipts .....	168	177
Appropriations:			
Current law:			
2101	Essential Air Service and Rural Airport Improvement Fund ....	-8	-9
2101	Aviation User Fees .....	-160	-167
2132	Essential Air Service and Rural Airport Improvement Fund ....	10	10
2199	Total current law appropriations .....	-158	-166
2999	Total appropriations .....	-158	-166
5099	Balance, end of year .....	10	11

#### Program and Financing (in millions of dollars)

Identification code 069–5422–0–2–402	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	12	13

Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	160	167	174
1220	Appropriations transferred to other accts [069–5423] .....	-159	-167	-174
1260	Appropriations, mandatory (total) .....	1		
1900	Budget authority (total) .....	1		
1930	Total budgetary resources available .....	13	13	13
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	13	13	13
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	3	2	
3020	Outlays (gross) .....	-1	-2	
3050	Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	3	2	
3200	Obligated balance, end of year .....	2		

#### Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross .....	1		
Outlays, gross:				
4101	Outlays from mandatory balances .....	1	2	
4180	Budget authority, net (total) .....	1		
4190	Outlays, net (total) .....	1	2	

The Federal Aviation Reauthorization Act of 1996 (P.L. 104–264) authorized the collection of user fees for air traffic control and related services provided by the Federal Aviation Administration to aircraft that neither take off nor land in the United States. These user fees are commonly known as overflight fees. The Budget estimates that \$174 million in overflight fees will be collected in 2026.

#### AVIATION INSURANCE REVOLVING FUND

##### Program and Financing (in millions of dollars)

Identification code 069–4120–0–3–402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801	Program Administration .....	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	2,413	2,504
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	93	115
1900	Budget authority (total) .....	93	115
1930	Total budgetary resources available .....	2,506	2,619
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	2,504	2,617
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1
3010	New obligations, unexpired accounts .....	2	2
3020	Outlays (gross) .....	-2	-3
3050	Unpaid obligations, end of year .....	1	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1	1
3200	Obligated balance, end of year .....	1	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	93	115
Outlays, gross:			
4100	Outlays from new mandatory authority .....	1	2
4101	Outlays from mandatory balances .....	1	1
4110	Outlays, gross (total) .....	2	3
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121	Interest on Federal securities .....	-93	-114
4123	Non-Federal sources .....		-1
4130	Offsets against gross budget authority and outlays (total) ....	-93	-115
4170	Outlays, net (mandatory) .....	-91	-112
4180	Budget authority, net (total) .....		

**AVIATION INSURANCE REVOLVING FUND—Continued**  
**Program and Financing—Continued**

Identification code 069-4120-0-3-402	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total) .....	-91	-112	-120
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	2,456	2,532	2,700
5001 Total investments, EOY: Federal securities: Par value .....	2,532	2,700	2,900
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1	1	1

The Aviation Insurance Revolving Fund provides direct support for the aviation insurance program (49 U.S.C. 44302a and 44305). The Federal Aviation Administration (FAA) Aviation Insurance Program provides products that address the insurance needs of the U.S. domestic air transportation industry not adequately met by the commercial insurance market. The FAA may temporarily provide war risk insurance for a premium for no more than one period, up to 90 days, in the event of a unilateral cancellation of a commercial policy by an air carriers commercial insurer. Permanent authority to provide temporary insurance for a premium was authorized in the Consolidated Appropriations Act of 2023 (P.L. 117-328). In addition, the agency may provide insurance without premium at the request of the Secretary of Defense, or the head of a department, agency, or instrumentality designated by the President, when the Secretary of Defense, or the designated head, agrees to indemnify the Secretary of Transportation against all losses covered by the insurance. The non-premium aviation insurance program was authorized through September 30, 2028, in the FAA Reauthorization Act of 2024, Part II (P.L. 118-63).

**Object Classification (in millions of dollars)**

Identification code 069-4120-0-3-402	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
25.2 Other services from non-Federal sources .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	2	2	2

**Employment Summary**

Identification code 069-4120-0-3-402	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	3	3	3

**ADMINISTRATIVE SERVICES FRANCHISE FUND**

**Program and Financing (in millions of dollars)**

Identification code 069-4562-0-4-402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Accounting Services .....	41	44	44
0804 Information Services .....	120	144	144
0806 Multi Media .....	10	10	10
0807 FLLI (formerly CMEL/Training) .....	1	.....	.....
0808 International Training .....	1	2	2
0810 Logistics .....	343	325	325
0811 Aircraft Maintenance .....	75	68	68
0812 Acquisition .....	.....	6	6
0900 Total new obligations, unexpired accounts .....	581	599	599

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	322	371	473
1021 Recoveries of prior year unpaid obligations .....	37	.....	.....
1070 Unobligated balance (total) .....	359	371	473
<b>Budget authority:</b>			
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	593	701	718
1930 Total budgetary resources available .....	952	1,072	1,191

1941	Memorandum (non-add) entries:			
	Unexpired unobligated balance, end of year .....	371	473	592

**Change in obligated balance:**

<b>Unpaid obligations:</b>				
3000 Unpaid obligations, brought forward, Oct 1 .....	180	193	81	
3010 New obligations, unexpired accounts .....	581	599	599	
3020 Outlays (gross) .....	-531	-711	-680	
3040 Recoveries of prior year unpaid obligations, unexpired .....	-37	.....	.....	
3050 Unpaid obligations, end of year .....	193	81	.....	
<b>Memorandum (non-add) entries:</b>				
3100 Obligated balance, start of year .....	180	193	81	
3200 Obligated balance, end of year .....	193	81	.....	

**Budget authority and outlays, net:**

<b>Discretionary:</b>				
4000 Budget authority, gross .....	593	701	718	
<b>Outlays, gross:</b>				
4010 Outlays from new discretionary authority .....	389	477	488	
4011 Outlays from discretionary balances .....	142	234	192	
4020 Outlays, gross (total) .....	531	711	680	
<b>Offsets against gross budget authority and outlays:</b>				
<b>Offsetting collections (collected) from:</b>				
4030 Federal sources .....	-593	-699	-716	
4033 Non-Federal sources .....	.....	-2	-2	
4040 Offsets against gross budget authority and outlays (total) ....	-593	-701	-718	
4080 Outlays, net (discretionary) .....	-62	10	-38	
4180 Budget authority, net (total) .....	.....	.....	.....	
4190 Outlays, net (total) .....	-62	10	-38	

The Federal Aviation Administration (FAA) Administrative Services Franchise Fund (Franchise Fund) was authorized under the Department of Transportation (DOT) and Related Agencies Appropriation Act of 1997. The Franchise Fund is a revolving fund which performs a wide variety of support services. The fund finances operations by charging users on a fee-for-service basis for goods and services. The Franchise Fund improves organizational efficiency and provides better support to FAA's internal and external customers. These services include accounting, travel, multi-media, information technology, logistics and material management, aircraft maintenance, and international training.

**Object Classification (in millions of dollars)**

Identification code 069-4562-0-4-402	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	134	147	147
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	4	5	5
11.9 Total personnel compensation .....	139	153	153
12.1 Civilian personnel benefits .....	55	59	59
21.0 Travel and transportation of persons .....	7	7	7
22.0 Transportation of things .....	7	7	7
23.2 Rental payments to others .....	3	4	4
23.3 Communications, utilities, and miscellaneous charges .....	13	14	14
25.1 Advisory and assistance services .....	58	62	62
25.2 Other services from non-Federal sources .....	77	77	77
25.3 Other goods and services from Federal sources .....	15	19	19
25.4 Operation and maintenance of facilities .....	3	8	8
25.7 Operation and maintenance of equipment .....	77	80	80
26.0 Supplies and materials .....	101	85	85
31.0 Equipment .....	3	5	5
32.0 Land and structures .....	.....	3	3
44.0 Refunds .....	23	16	16
99.9 Total new obligations, unexpired accounts .....	581	599	599

**Employment Summary**

Identification code 069-4562-0-4-402	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,337	1,337	1,337

**Trust Funds****AIRPORT AND AIRWAY TRUST FUND****Program and Financing** (in millions of dollars)

Identification code 069–8103–0–7–402	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	16,601	16,677	17,846
5001 Total investments, EOY: Federal securities: Par value .....	16,677	17,846	19,211

Section 9502 of Title 26, U.S. Code provides for amounts equivalent to the funds received in the Treasury for the passenger ticket tax, and certain other taxes paid by airport and airway users, to be transferred to the Airport and Airway Trust Fund. In turn, appropriations are authorized from this fund to meet obligations for airport improvement grants; Federal Aviation Administration facilities and equipment; research, operations, and payment to air carriers; and for the Bureau of Transportation Statistics Office of Airline Information.

**Status of Funds** (in millions of dollars)

Identification code 069–8103–0–7–402	2024 actual	2025 est.	2026 est.
Balances, start of year:			
0088 Contract Authority, SOY .....	-4,164	-4,164	-4,164
Unexpended balance, start of year:			
0100 Balance, start of year .....	18,203	18,141	19,412
0298 Reconciliation adjustment .....	-119		
0999 Total balance, start of year .....	18,084	18,141	19,412
Cash income during the year:			
Current law:			
Receipts:			
1110 Excise Taxes, Airport and Airway Trust Fund .....	18,293	20,401	21,623
1130 Grants-in-aid for Airports (Airport and Airway Trust Fund) .....	1	2	2
1130 Facilities and Equipment (Airport and Airway Trust Fund) .....	62	55	55
1150 Interest, Airport and Airway Trust Fund .....			
1150 Interest, Airport and Airway Trust Fund .....	493	590	631
1160 Facilities and Equipment (Airport and Airway Trust Fund) .....	42	35	35
1160 Research, Engineering and Development (Airport and Airway Trust Fund) .....	13	34	34
1199 Income under present law .....	18,904	21,117	22,380
1999 Total cash income .....	18,904	21,117	22,380
Cash outgo during year:			
Current law:			
2100 Payments to Air Carriers .....	-373	-397	-218
2100 Trust Fund Share of FAA Activities (Airport and Airway Trust Fund) .....	-11,673	-12,515	-13,041
2100 Grants-in-aid for Airports (Airport and Airway Trust Fund) .....	-4,071	-3,798	-4,076
2100 Facilities and Equipment (Airport and Airway Trust Fund) .....	-3,189	-3,069	-3,506
2100 Research, Engineering and Development (Airport and Airway Trust Fund) .....	-249	-268	-327
2198 Non-AATF adjustment: Grants-in-aid for Airports (Airport and Airway Trust Fund) [021–12–8106–0–3020] .....	703	183	16
2198 Non-AATF adjustment: Facilities and Equipment (Airport and Airway Trust Fund) [021–12–8107–0–3020] .....	6	18	
2199 Outgo under current law .....	-18,846	-19,846	-21,152
2999 Total cash outgo (-) .....	-18,846	-19,846	-21,152
Surplus or deficit:			
3110 Excluding interest .....	-435	681	597
3120 Interest .....	493	590	631
3199 Subtotal, surplus or deficit .....	58	1,271	1,228
3220 Facilities and Equipment (Airport and Airway Trust Fund) .....	-2		
3298 Reconciliation adjustment .....	1		
3299 Total adjustments .....	-1		
3999 Total change in fund balance .....	57	1,271	1,228
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	1,464	1,566	1,429
4200 Airport and Airway Trust Fund .....	16,677	17,846	19,211
4999 Total balance, end of year .....	18,141	19,412	20,640

## Obligations and balances:

8892 Grants-in-aid for Airports (Airport and Airway Trust Fund) .....	-4,164	-4,164	-4,164
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**GRANTS-IN-AID FOR AIRPORTS**

## (LIQUIDATION OF CONTRACT AUTHORIZATION)

## (LIMITATION ON OBLIGATIONS)

## (AIRPORT AND AIRWAY TRUST FUND)

## (INCLUDING TRANSFER OF FUNDS)

For liquidation of obligations incurred for grants-in-aid for airport planning and development, and noise compatibility planning and programs as authorized under subchapter I of chapter 471 and subchapter I of chapter 475 of title 49, United States Code, and under other law authorizing such obligations; for procurement, installation, and commissioning of runway incursion prevention devices and systems at airports of such title; for grants authorized under section 41743 of title 49, United States Code; and for inspection activities and administration of airport safety programs, including those related to airport operating certificates under section 44706 of title 49, United States Code, \$4,000,000,000, to be derived from the Airport and Airway Trust Fund and to remain available until expended: Provided, That none of the amounts made available under this heading shall be available for the planning or execution of programs the obligations for which are in excess of \$4,000,000,000, in fiscal year 2026, notwithstanding section 47117(g) of title 49, United States Code: Provided further, That none of the amounts made available under this heading shall be available for the replacement of baggage conveyor systems, reconfiguration of terminal baggage areas, or other airport improvements that are necessary to install bulk explosive detection systems: Provided further, That notwithstanding any other provision of law, of amounts limited under this heading, not less than \$160,000,000 shall be available for administration, \$15,000,000 shall be available for the airport cooperative research program, and \$41,827,000 shall be available for airport technology research.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 069–8106–0–7–402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants-in-aid for airports .....	3,261	3,777	3,783
0002 Personnel and related expenses .....	151	156	160
0003 Airport technology research .....	42	42	42
0005 Small community air service .....	10	10	
0006 Airport Cooperative Research .....	15	15	15
0009 Coronavirus Aid, Relief, and Economic Security Act, P.L. 116–136 .....	28		
0100 Total direct program .....	3,507	4,000	4,000
0799 Total direct obligations .....	3,507	4,000	4,000
0801 Grants-in-aid for Airports (Airport and Airway Trust Fund) (Reimbursable) .....	1	2	2
0900 Total new obligations, unexpired accounts .....	3,508	4,002	4,002
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	26	27	27
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3		
1021 Recoveries of prior year unpaid obligations .....	158		
1070 Unobligated balance (total) .....	184	27	27
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	3,350	4,000	4,000
1138 Appropriations applied to liquidate contract authority .....	-3,350	-4,000	-4,000
Contract authority, mandatory:			
1600 Contract authority (Reauthorization) .....	3,350	4,000	4,000
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	2	2
1900 Budget authority (total) .....	3,351	4,002	4,002
1930 Total budgetary resources available .....	3,535	4,029	4,029
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	27	27	27
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	23	39	39
1953 Expired unobligated balance, end of year .....	39	39	39

GRANTS-IN-AID FOR AIRPORTS—Continued  
Program and Financing—Continued

Identification code 069-8106-0-7-402	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7,446	6,710	6,914
3010 New obligations, unexpired accounts .....	3,508	4,002	4,002
3020 Outlays (gross) .....	-4,071	-3,798	-4,076
3040 Recoveries of prior year unpaid obligations, unexpired .....	-158		
3041 Recoveries of prior year unpaid obligations, expired .....	-15		
3050 Unpaid obligations, end of year .....	6,710	6,914	6,840
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7,446	6,710	6,914
3200 Obligated balance, end of year .....	6,710	6,914	6,840
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	2	2
Outlays, gross:			
4010 Outlays from new discretionary authority .....	267	554	556
4011 Outlays from discretionary balances .....	3,804	3,244	3,520
4020 Outlays, gross (total) .....	4,071	3,798	4,076
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1	-2	-2
4040 Offsets against gross budget authority and outlays (total) ....	-1	-2	-2
Mandatory:			
4090 Budget authority, gross .....	3,350	4,000	4,000
4180 Budget authority, net (total) .....	3,350	4,000	4,000
4190 Outlays, net (total) .....	4,070	3,796	4,074
<b>Memorandum (non-add) entries:</b>			
5050 Unfunded contract authority, SOY .....	4,164	4,164	4,164
5052 Unfunded contract authority, EOY .....	4,164	4,164	4,164
5061 Limitation on obligations (Transportation Trust Funds) .....	3,350	4,000	4,000

The FY 2026 Budget requests \$4.0 billion for the Federal Aviation Administration (FAA) Grants-in-Aid for Airports account. The Airport Improvement Program (AIP) provides grants to local and state airport authorities to help ensure the safety, capacity, and efficiency of U.S. airports. Through the AIP, the agency funds a range of activities to assist in airport development, including preservation and development of transportation infrastructure. In addition to airport grants, this account funds airport research programs and the administrative costs of the FAA's Office of Airports.

In 2024 the agency accomplished its performance metric of ensuring that runway pavement is kept in a safe and serviceable condition. The FAA has exceeded this goal for several years, with over 97% of eligible paved runways maintained in excellent, good, or fair condition.

## Object Classification (in millions of dollars)

Identification code 069-8106-0-7-402	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	86	93	93
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	2	1	1
11.9 Total personnel compensation .....	90	96	96
12.1 Civilian personnel benefits .....	33	33	33
21.0 Travel and transportation of persons .....	3	3	3
23.2 Rental payments to others .....	1	1	1
25.1 Advisory and assistance services .....	23	33	35
25.2 Other services from non-Federal sources .....	2	2	2
25.3 Other goods and services from Federal sources .....	27	36	38
25.4 Operation and maintenance of facilities .....	1	1	1
25.5 Research and development contracts .....	9	6	6
25.7 Operation and maintenance of equipment .....	8	5	5
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	12	1	1
41.0 Grants, subsidies, and contributions .....	3,287	3,772	3,778
94.0 Financial transfers .....	10	10	
99.0 Direct obligations .....	3,507	4,000	4,000
99.0 Reimbursable obligations .....	1	2	2

99.9	Total new obligations, unexpired accounts .....	3,508	4,002	4,002
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## Employment Summary

Identification code 069-8106-0-7-402	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	584	585	585
1001 Direct civilian full-time equivalent employment .....	1		
2001 Reimbursable civilian full-time equivalent employment .....	2	2	2

## FACILITIES AND EQUIPMENT

## (AIRPORT AND AIRWAY TRUST FUND)

*For necessary expenses, not otherwise provided for, for acquisition, establishment, technical support services, improvement by contract or purchase, and hire of national airspace systems and experimental facilities and equipment, as authorized under part A of subtitle VII of title 49, United States Code, including initial acquisition of necessary sites by lease or grant; engineering and service testing, including construction of test facilities and acquisition of necessary sites by lease or grant; construction and furnishing of quarters and related accommodations for officers and employees of the Federal Aviation Administration stationed at remote localities where such accommodations are not available; and the purchase, lease, or transfer of aircraft from funds made available under this heading, including aircraft for aviation regulation and certification; to be derived from the Airport and Airway Trust Fund, \$4,000,000,000, of which \$670,000,000 is for personnel and related expenses and shall remain available until September 30, 2027, \$3,330,000,000 shall remain available until September 30, 2028: Provided, That there may be credited to this appropriation funds received from States, counties, municipalities, other public authorities, and private sources, for expenses incurred in the establishment, improvement, and modernization of national airspace systems: Provided further, That not later than 60 days after submission of the budget request, the Secretary of Transportation shall transmit to the Congress an investment plan for the Federal Aviation Administration which includes funding for each budget line item for fiscal years 2027 through 2031, with total funding for each year of the plan constrained to the funding targets for those years as estimated and approved by the Office of Management and Budget.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 069-8107-0-7-402	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Proceeds from Aircraft Sales, Facilities and Equipment .....	3	15	
2000 Total: Balances and receipts .....	3	15	
Appropriations:			
Current law:			
2101 Facilities and Equipment (Airport and Airway Trust Fund) .....	-3	-15	
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 069-8107-0-7-402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Engineering, development, test and evaluation .....	152	123	166
0002 Procurement and modernization of air traffic control (ATC) facilities and equipment .....	2,018	1,756	2,348
0003 Procurement and modernization of non-ATC facilities and equipment .....	212	189	256
0004 Mission support .....	253	216	292
0005 Personnel and related expenses .....	606	665	651
0008 2017 Hurricanes / 2018 Supplemental .....	2	10	2
0100 Subtotal, direct program .....	3,243	2,959	3,715
0799 Total direct obligations .....	3,243	2,959	3,715
0801 Facilities and Equipment (Airport and Airway Trust Fund) (Reimbursable) .....	88	88	88
0900 Total new obligations, unexpired accounts .....	3,331	3,047	3,803

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	2,153	2,186	2,420
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	2,153		
1021	Recoveries of prior year unpaid obligations .....	66		
1033	Recoveries of prior year paid obligations .....	2		
1070	Unobligated balance (total) .....	2,221	2,186	2,420
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust) .....	3,191	3,176	4,000
1131	Unobligated balance of appropriations permanently reduced .....	-2		
1160	Appropriation, discretionary (total) .....	3,189	3,176	4,000
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	3	15	
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	93	90	90
1701	Change in uncollected payments, Federal sources .....	15		
1750	Spending auth from offsetting collections, disc (total) .....	108	90	90
1900	Budget authority (total) .....	3,300	3,281	4,090
1930	Total budgetary resources available .....	5,521	5,467	6,510
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-4		
1941	Unexpired unobligated balance, end of year .....	2,186	2,420	2,707
Special and non-revolving trust funds:				
1951	Unobligated balance expiring .....	4		
1952	Expired unobligated balance, start of year .....	68	65	65
1953	Expired unobligated balance, end of year .....	61	65	65
1954	Unobligated balance canceling .....	31		

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2,083	2,135	2,113
3010	New obligations, unexpired accounts .....	3,331	3,047	3,803
3011	Obligations ("upward adjustments"), expired accounts .....	2		
3020	Outlays (gross) .....	-3,189	-3,069	-3,506
3040	Recoveries of prior year unpaid obligations, unexpired .....	-66		
3041	Recoveries of prior year unpaid obligations, expired .....	-26		
3050	Unpaid obligations, end of year .....	2,135	2,113	2,410
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-52	-59	-59
3070	Change in uncollected pymts, Fed sources, unexpired .....	-15		
3071	Change in uncollected pymts, Fed sources, expired .....	8		
3090	Uncollected pymts, Fed sources, end of year .....	-59	-59	-59
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2,031	2,076	2,054
3200	Obligated balance, end of year .....	2,076	2,054	2,351

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	3,297	3,266	4,090
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,053	1,183	1,379
4011	Outlays from discretionary balances .....	2,130	1,868	2,127
4020	Outlays, gross (total) .....	3,183	3,051	3,506
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-42	-35	-35
4033	Non-Federal sources .....	-62	-55	-55
4040	Offsets against gross budget authority and outlays (total) ....	-104	-90	-90
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-15		
4052	Offsetting collections credited to expired accounts .....	9		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	2		
4060	Additional offsets against budget authority only (total) .....	-4		
4070	Budget authority, net (discretionary) .....	3,189	3,176	4,000
4080	Outlays, net (discretionary) .....	3,079	2,961	3,416
Mandatory:				
4090	Budget authority, gross .....	3	15	
Outlays, gross:				
4100	Outlays from new mandatory authority .....		15	
4101	Outlays from mandatory balances .....	6	3	
4110	Outlays, gross (total) .....	6	18	
4180	Budget authority, net (total) .....	3,192	3,191	4,000
4190	Outlays, net (total) .....	3,085	2,979	3,416

<b>Memorandum (non-add) entries:</b>				
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	3	3	3

5092 Unexpired unavailable balance, EOY: Offsetting collections ..... 3 3 3

This account provides funding for the deployment of communications, navigation, surveillance, automation, weather systems, and related capabilities within the National Airspace System (NAS). The funding request supports the Federal Aviation Administration's comprehensive plan to address the growing backlog of sustainment projects and to improve air traffic control and airway facility services, including transformation of FAA's antiquated copper-based communications network to an Internet Protocol-based fiberoptic system as well as a multi-year, multi-billion-dollar radar replacement program. Modernizing FAA's communications and radar networks allows FAA to keep pace with the growing demands of the aviation economy while also improving safety at airports nationwide.

In 2024, the agency achieved 98.9% of the critical acquisition milestones by their scheduled due dates. Achievement of this target indicates the FAA's forward-thinking ability to manage programs that allow for a timely transition of new technologies. The transition involves acquiring numerous systems to support precision satellite navigation, digital, networked communications, integrated weather information, layered adaptive security, and more.

#### Object Classification (in millions of dollars)

Identification code 069-8107-0-7-402	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	386	403	409
11.3 Other than full-time permanent .....	3	3	3
11.5 Other personnel compensation .....	9	10	10
11.9 Total personnel compensation .....	398	416	422
12.1 Civilian personnel benefits .....	143	149	151
21.0 Travel and transportation of persons .....	48	82	56
22.0 Transportation of things .....	2	1	2
23.2 Rental payments to others .....	24	41	49
23.3 Communications, utilities, and miscellaneous charges .....	184	42	56
25.1 Advisory and assistance services .....	1,526	1,587	2,131
25.2 Other services from non-Federal sources .....	115	117	155
25.3 Other goods and services from Federal sources .....	30	40	53
25.4 Operation and maintenance of facilities .....	112	73	98
25.5 Research and development contracts .....		1	1
25.7 Operation and maintenance of equipment .....	44	58	78
25.8 Subsistence and support of persons .....	1	1	1
26.0 Supplies and materials .....	30	29	38
31.0 Equipment .....	470	191	250
32.0 Land and structures .....	115	128	170
41.0 Grants, subsidies, and contributions .....		3	4
43.0 Interest and dividends .....	1		
99.0 Direct obligations .....	3,243	2,959	3,715
99.0 Reimbursable obligations .....	88	88	88
99.9 Total new obligations, unexpired accounts .....	3,331	3,047	3,803

#### Employment Summary

Identification code 069-8107-0-7-402	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,641	2,641	2,666
2001 Reimbursable civilian full-time equivalent employment .....	51	51	51

#### RESEARCH, ENGINEERING, AND DEVELOPMENT

##### (AIRPORT AND AIRWAY TRUST FUND)

*For necessary expenses, not otherwise provided for, for research, engineering, and development, as authorized under part A of subtitle VII of title 49, United States Code, including construction of experimental facilities and acquisition of necessary sites by lease or grant, \$165,000,000, to be derived from the Airport and Airway Trust Fund and to remain available until September 30, 2028: Provided, That there may be credited to this appropriation as offsetting collections, funds received from States, counties, municipalities, other public authorities, and private sources, which shall be available for expenses incurred for research, engineering, and development.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## RESEARCH, ENGINEERING, AND DEVELOPMENT—Continued

## Program and Financing (in millions of dollars)

Identification code 069-8108-0-7-402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0015 Research, Engineering & Development .....	228	251	213
0100 Subtotal, direct program .....	228	251	213
0799 Total direct obligations .....	228	251	213
0801 Research, Engineering and Development (Airport and Airway Trust (Reimbursable)) .....	16	16	16
0900 Total new obligations, unexpired accounts .....	244	267	229
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	224	277	324
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	225	277	324
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	280	280	165
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	13	34	34
1701 Change in uncollected payments, Federal sources .....	3		
1750 Spending auth from offsetting collections, disc (total) .....	16	34	34
1900 Budget authority (total) .....	296	314	199
1930 Total budgetary resources available .....	521	591	523
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	277	324	294
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	7	8	8
1953 Expired unobligated balance, end of year .....	8	8	8
1954 Unobligated balance canceling .....	2		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	228	219	218
3010 New obligations, unexpired accounts .....	244	267	229
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-249	-268	-327
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	219	218	120
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-10	-10
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3		
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-10	-10	-10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	220	209	208
3200 Obligated balance, end of year .....	209	208	110
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	296	314	199
Outlays, gross:			
4010 Outlays from new discretionary authority .....	49	157	107
4011 Outlays from discretionary balances .....	200	111	220
4020 Outlays, gross (total) .....	249	268	327
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-13	-34	-34
4040 Offsets against gross budget authority and outlays (total) ....	-13	-34	-34
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3		
4060 Additional offsets against budget authority only (total) .....	-3		
4070 Budget authority, net (discretionary) .....	280	280	165
4080 Outlays, net (discretionary) .....	236	234	293
4180 Budget authority, net (total) .....	280	280	165
4190 Outlays, net (total) .....	236	234	293

This account provides funding to conduct research to improve the national airspace system's capacity and safety. The request includes funding for several research and development activities that further safety and efficiency goals, including activities related to unmanned aircraft systems and commercial space.

## Object Classification (in millions of dollars)

Identification code 069-8108-0-7-402	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	29	35	35
11.9 Total personnel compensation .....	29	35	35
12.1 Civilian personnel benefits .....	11	11	11
21.0 Travel and transportation of persons .....	1	1	1
22.0 Transportation of things .....	2	2	1
25.1 Advisory and assistance services .....	32	41	17
25.2 Other services from non-Federal sources .....	40	53	37
25.3 Other goods and services from Federal sources .....	10	12	9
25.5 Research and development contracts .....	21	19	18
25.7 Operation and maintenance of equipment .....		1	
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	3	4	3
41.0 Grants, subsidies, and contributions .....	78	71	80
99.0 Direct obligations .....	228	251	213
99.0 Reimbursable obligations .....	16	16	16
99.9 Total new obligations, unexpired accounts .....	244	267	229

## Employment Summary

Identification code 069-8108-0-7-402	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	198	198	198

## TRUST FUND SHARE OF FAA ACTIVITIES (AIRPORT AND AIRWAY TRUST FUND)

## Program and Financing (in millions of dollars)

Identification code 069-8104-0-7-402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to Operations .....	12,093	12,093	13,041
0900 Total new obligations, unexpired accounts (object class 94.0) .....	12,093	12,093	13,041
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	12,093	12,093	13,041
1930 Total budgetary resources available .....	12,093	12,093	13,041
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	422	
3010 New obligations, unexpired accounts .....	12,093	12,093	13,041
3020 Outlays (gross) .....	-11,673	-12,515	-13,041
3050 Unpaid obligations, end of year .....	422		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	422	
3200 Obligated balance, end of year .....	422		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	12,093	12,093	13,041
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11,673	12,093	13,041
4011 Outlays from discretionary balances .....		422	
4020 Outlays, gross (total) .....	11,673	12,515	13,041
4180 Budget authority, net (total) .....	12,093	12,093	13,041
4190 Outlays, net (total) .....	11,673	12,515	13,041

The FY 2026 Budget request proposes \$13.8 billion for Federal Aviation Administration Operations, of which the Airport and Airway Trust Fund would provide \$13.0 billion.

## ADMINISTRATIVE PROVISIONS—FEDERAL AVIATION ADMINISTRATION

SEC. 110. The Administrator of the Federal Aviation Administration may reimburse amounts made available to satisfy section 41742(a)(1) of title 49, United States Code, from fees credited under section 45303 of title 49, United States Code, and any amount remaining in such account at the close of any fiscal year may be made



available to satisfy section 41742(a)(1) of title 49, United States Code, for the subsequent fiscal year.

SEC. 111. Amounts collected under section 40113(e) of title 49, United States Code, shall be credited to the appropriation current at the time of collection, to be merged with and available for the same purposes as such appropriation.

SEC. 112. None of the funds made available by this Act shall be available for paying premium pay under section 5546(a) of title 5, United States Code, to any Federal Aviation Administration employee unless such employee actually performed work during the time corresponding to such premium pay.

SEC. 113. None of the funds made available by this Act may be obligated or expended for an employee of the Federal Aviation Administration to purchase a store gift card or gift certificate through use of a Government-issued credit card.

SEC. 114. Notwithstanding any other provision in this Act, not to exceed 10 percent of any appropriation made available for the current fiscal year for the Federal Aviation Administration by this or prior appropriations Acts may be transferred between such appropriations, but no such transfer shall increase any appropriation by more than 10 percent, except as otherwise specifically provided: Provided, That funds transferred under this section shall be treated as a reprogramming of funds under section 404 of this Act and shall not be available for obligation through a reprogramming of funds unless the Committees on Appropriations of the Senate and the House of Representatives are notified 15 days in advance of such transfer: Provided further, That any transfer from an amount made available for obligation as discretionary grants-in-aid for airports pursuant to section 47117(f) of title 49, United States Code, shall be deemed as obligated for grants-in-aid for airports under part B of subtitle VII of title 49, United States Code, for the purposes of complying with the limitation on incurring obligations in this and prior appropriations Acts under the heading "Federal Aviation Administration—Grants in-Aid for Airports".

SEC. 115. (a) Notwithstanding paragraphs (5) and (6) of section 404, funds made available in this Act under the headings "Federal Aviation Administration—Operations" and "Federal Aviation Administration—Facilities and Equipment" may be transferred or reprogrammed to a different existing program, project, or activity under the same heading: Provided, That any such transfer or reprogramming that increases or decreases funding to any program, project, or activity by more than \$30,000,000 or 10 percent, whichever is less, shall be subject to the notification requirements specified in section 404.

(b) Notwithstanding paragraph (7) of section 404, activities creating, reorganizing, or restructuring an organizational unit of the Federal Aviation Administration are not subject to the requirements of section 404 unless those requirements would change the organization chart provided as an exhibit to section 1 of the President's Budget justification.

SEC. 116. None of the funds appropriated or otherwise made available to the FAA may be used to carry out the FAA's obligations under section 44502(e) of title 49, United States Code, unless the eligible air traffic system or equipment to be transferred to the FAA under section 44502(e) of title 49, United States Code—

(1)(A) was purchased by the transferor airport on or after October 1, 2024;

(B) is identified in subparagraph (D) of section 44502(e)(3) of such title 49; and

(C) was purchased with assistance from a Government airport aid program, airport development aid program, or airport improvement project grant; or

(2)(A) was purchased by the transferor airport on or after October 5, 2018;

(B) is identified in subparagraphs (A), (B), or (C) of section 44502(e)(3) of such title 49; and

(C) was purchased with assistance from a Government airport aid program, airport development aid program, or airport improvement project grant.

## FEDERAL HIGHWAY ADMINISTRATION

The FY 2026 Budget requests \$62.7 billion in obligation limitation for the Federal Highway Administration's (FHWA) Federal-aid Highways program. This funding, when combined with supplemental appropriations provided by the Infrastructure Investment and Jobs Act, will significantly improve the safety, condition, and performance of our Nation's highway infrastructure.

## Federal Funds

### MISCELLANEOUS APPROPRIATIONS

#### Program and Financing (in millions of dollars)

Identification code 069–9911–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0004 Miscellaneous Appropriations .....	6	2	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....	6	2	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	67	5	3
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	67		
1021 Recoveries of prior year unpaid obligations .....	1		
1031 Other balances not available .....	-1		
1070 Unobligated balance (total) .....	67	5	3
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-56		
1900 Budget authority (total) .....	-56		
1930 Total budgetary resources available .....	11	5	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	3	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	20	20	17
3010 New obligations, unexpired accounts .....	6	2	1
3020 Outlays (gross) .....	-5	-5	-4
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	20	17	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	20	20	17
3200 Obligated balance, end of year .....	20	17	14
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-56		
Outlays, gross:			
4011 Outlays from discretionary balances .....	5	5	4
4180 Budget authority, net (total) .....	-56		
4190 Outlays, net (total) .....	5	5	4
<b>Memorandum (non-add) entries:</b>			
5103 Unexpired unavailable balance, SOY: Fulfilled purpose .....	1	2	
5104 Unexpired unavailable balance, EOY: Fulfilled purpose .....	2		

This consolidated schedule shows obligations and outlays of amounts appropriated from the General Fund for miscellaneous highway programs. No appropriations are requested for FY 2026.

## EMERGENCY RELIEF PROGRAM

For an additional amount for the "Emergency Relief Program" as authorized under section 125 of title 23, United States Code, \$8,086,020,000, to remain available until expended: *Provided*, That notwithstanding subsection (e) of section 120 of title 23, United States Code, for any obligations made on or after March 26, 2024, for fiscal year 2024, this fiscal year, and hereafter, the Federal share for Emergency Relief funds made available under section 125 of such title to respond to damage caused by the cargo ship Dali to the Francis Scott Key Bridge located in Baltimore City and Baltimore and Anne Arundel Counties, Maryland, including reconstruction of that bridge and its approaches, shall be 100 percent: *Provided further*, That consistent with section 668.105(e) of title 23, Code of Federal Regulations (or a successor regulation), any insurance proceeds, judgments, settlements, penalties, fines, or other compensation for damages, including interest, from whatever source derived, recovered by a State, a political subdivision of a State, or a toll authority for repair, including reconstruction, of the Francis Scott Key Bridge located in Baltimore City and Baltimore and Anne Arundel Counties, Maryland, in response to, or as a result of, the damage caused by the cargo ship Dali to that bridge and its approaches, shall be used upon receipt to reduce liability on the repair, including reconstruction, of such bridge and its approaches from the emergency fund authorized under section 125 of title 23, United States Code: *Provided further*, That any funds recovered and used to reduce liability pursuant to the preceding proviso shall not exceed the total

## EMERGENCY RELIEF PROGRAM—Continued

amount of liability on the repair, including reconstruction, of the Francis Scott Key Bridge located in Baltimore City and Baltimore and Anne Arundel Counties, Maryland, and its approaches, from the emergency fund authorized under section 125 of title 23, United States Code: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ] (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 069–0500–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Emergency Relief Program (Direct) .....	1,022	2,950	3,622
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,097	1,175	6,311
1021 Recoveries of prior year unpaid obligations .....	100		
1070 Unobligated balance (total) .....	2,197	1,175	6,311
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....		8,086	
1930 Total budgetary resources available .....	2,197	9,261	6,311
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,175	6,311	2,689
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,365	1,190	1,041
3010 New obligations, unexpired accounts .....	1,022	2,950	3,622
3020 Outlays (gross) .....	-1,097	-3,099	-4,010
3040 Recoveries of prior year unpaid obligations, unexpired .....	-100		
3050 Unpaid obligations, end of year .....	1,190	1,041	653
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,365	1,190	1,041
3200 Obligated balance, end of year .....	1,190	1,041	653
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		8,086	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		2,183	
4011 Outlays from discretionary balances .....	1,097	916	4,010
4020 Outlays, gross (total) .....	1,097	3,099	4,010
4180 Budget authority, net (total) .....		8,086	
4190 Outlays, net (total) .....	1,097	3,099	4,010

This account includes discretionary resources appropriated as needed out of the General Fund for the Federal Highway Administration's Emergency Relief (ER) program, as authorized under 23 U.S.C. 125. These appropriations supplement the \$100 million authorized annually out of the Highway Trust Fund under 23 U.S.C. 125 for the ER program and included in the Federal-Aid Highways account. The ER program provides financial assistance to repair or reconstruct highways seriously damaged by natural disasters or catastrophic failures from external causes.

No further appropriations are requested for this account in FY 2026.

## Object Classification (in millions of dollars)

Identification code 069–0500–0–1–401	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
21.0 Travel and transportation of persons .....	2		
25.1 Advisory and assistance services .....	9		
25.2 Other services from non-Federal sources .....	91		
25.3 Other goods and services from Federal sources .....	2		
25.4 Operation and maintenance of facilities .....	11		
32.0 Land and structures .....	2		
41.0 Grants, subsidies, and contributions .....	905	2,950	3,622
99.9 Total new obligations, unexpired accounts .....	1,022	2,950	3,622

## APPALACHIAN DEVELOPMENT HIGHWAY SYSTEM

## Program and Financing (in millions of dollars)

Identification code 069–0640–0–1–401	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11		
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-11		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	3	2
3020 Outlays (gross) .....		-1	-1
3050 Unpaid obligations, end of year .....	3	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	3	2
3200 Obligated balance, end of year .....	3	2	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-11		
Outlays, gross:			
4011 Outlays from discretionary balances .....		1	1
4180 Budget authority, net (total) .....	-11		
4190 Outlays, net (total) .....		1	1

Funding in this account is used for constructing and improving corridors of the Appalachian Development Highway System. The Infrastructure Investment and Jobs Act provides supplemental appropriations for the Appalachian Development Highway System in each year from FY 2022 through FY 2026 through the Highway Infrastructure Programs.

No funding is requested for FY 2026 in this account.

## STATE INFRASTRUCTURE BANKS

## Program and Financing (in millions of dollars)

Identification code 069–0549–0–1–401	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1		
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-1		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-1		
4180 Budget authority, net (total) .....	-1		
4190 Outlays, net (total) .....			

In 1997, FHWA received an appropriation from the General Fund for the State Infrastructure Banks (SIBs) program.

All of the funds have been provided to the States to capitalize the infrastructure banks. Because the funding was provided as grants, and not loans, FHWA will not receive reimbursements of amounts expended for the SIBs program. No new budgetary resources are requested in FY 2026.

## NEIGHBORHOOD ACCESS AND ENVIRONMENTAL PROGRAMS

## Program and Financing (in millions of dollars)

Identification code 069–0647–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Neighborhood Access and Environmental Programs .....	43	1,167	4,095

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	5,305	5,262	4,095
1930	Total budgetary resources available .....	5,305	5,262	4,095
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	5,262	4,095	
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....		26	1,175
3010	New obligations, unexpired accounts .....	43	1,167	4,095
3020	Outlays (gross) .....	-17	-18	-20
3050	Unpaid obligations, end of year .....	26	1,175	5,250
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....		26	1,175
3200	Obligated balance, end of year .....	26	1,175	5,250
<b>Budget authority and outlays, net:</b>				
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	17	18	20
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	17	18	20

The Inflation Reduction Act (IRA) of 2022 (Public Law 117–169) provided a total of \$5.3 billion to this account for three programs:

*Neighborhood Access and Equity Grant Program*—\$3.2 billion to improve walkability, safety, and affordable transportation access through projects that are context-sensitive; to mitigate or remediate negative impacts on the human or natural environment resulting from a surface transportation facility in a disadvantaged or underserved community; and for planning and capacity building activities in disadvantaged or underserved communities.

*Low-carbon Transportation Materials*—\$2 billion to reimburse or provide incentives to eligible recipients for the use, in projects, of construction materials and products that have substantially lower levels of embodied greenhouse gas emissions associated with all relevant stages of production, use, and disposal as compared to estimated industry averages of similar materials or products.

*Environmental Review Implementation*—\$100 million for the purpose of facilitating the development and review of documents for the environmental review process for proposed projects.

The FHWA is not requesting funding for these programs in FY 2026.

#### Object Classification (in millions of dollars)

Identification code 069–0647–0–1–401	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3	Other goods and services from Federal sources .....	30	30
41.0	Grants, subsidies, and contributions .....	13	1,137
99.9	Total new obligations, unexpired accounts .....	43	1,167
			4,095

### HIGHWAY INFRASTRUCTURE PROGRAMS

(INCLUDING TRANSFER OF FUNDS)

#### NATIONALLY SIGNIFICANT FREIGHT AND HIGHWAY PROJECTS

For the Nationally Significant Freight and Highway Projects program under section 117 of title 23, United States Code, \$770,000,000, which shall be available until September 30, 2029, and shall not be subject to any limitation on obligations for Federal-aid highways or highway safety construction programs set forth in any Act making annual appropriations: Provided, That the funds made available under this heading shall be derived from the general fund of the Treasury and shall be in addition to any funds provided for such program for fiscal year 2026 in this or any other Act: Provided further, That subsections (e) and (i)(1) and (2) of section 117 of title 23, United States Code, shall not apply to the funds made available under this heading in this Act: Provided further, That the Secretary shall reserve not less than 25 percent of the funds made available under this heading in this Act for projects located in rural areas, unless there is an insufficient number of qualified projects located in rural areas to fully utilize this reserve, in which case the excess funds can be used for other qualified projects.

#### CANCELLATION

The unobligated balances and any adjustments and deobligation of funds or recoveries or refunds of funds made available in fiscal year 2022 through 2025 under the heading "Federal Highway Administration—Highway Infrastructure Programs" in division J of Public Law 117–58 for the National Electric Vehicle Formula Program, including from any funds for such program transferred to the Joint Office of Energy and Transportation, and all such funds made available for fiscal year 2026, are hereby permanently cancelled: Provided, That no such amounts may be cancelled from any funds provided in fiscal year 2022 through 2025 for which a project has an executed grant agreement regardless of whether that agreement is fully obligated except for projects that have been closed and for which payments have been made under a final voucher.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 069–0548–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Highway infrastructure programs .....	8,170	8,918
			10,528
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	18,754	22,376
1010	Unobligated balance transfer to other accts [069–2812] .....	-90	
1021	Recoveries of prior year unpaid obligations .....	277	
1033	Recoveries of prior year paid obligations .....	1	
1070	Unobligated balance (total) .....	18,942	22,376
			23,206
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	2,225	341
1120	Appropriations transferred to other acct [069–0170] .....	-10	-10
1120	Appropriations transferred to other acct [573–3742] .....	-5	-5
1120	Appropriations transferred to other acct [513–1200] .....	-25	-18
1131	Unobligated balance of appropriations permanently reduced .....		
			-3,094
1160	Appropriation, discretionary (total) .....	2,185	308
			-2,324
Advance appropriations, discretionary:			
1170	Advance appropriation .....	9,454	9,454
1172	Advance appropriations transferred to other accounts [069–0130] .....	-1	-1
1172	Advance appropriations transferred to other accounts [069–1732] .....	-13	-13
1174	Advance appropriations permanently reduced .....		
			-1,000
1180	Advanced appropriation, discretionary (total) .....	9,440	9,440
1900	Budget authority (total) .....	11,625	9,748
1930	Total budgetary resources available .....	30,567	32,124
			29,322
Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-21	
1941	Unexpired unobligated balance, end of year .....	22,376	23,206
			18,794
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	10,578	12,106
3010	New obligations, unexpired accounts .....	8,170	8,918
3011	Obligations ("upward adjustments"), expired accounts .....	22	
3020	Outlays (gross) .....	-6,328	-6,596
3040	Recoveries of prior year unpaid obligations, unexpired .....	-277	
3041	Recoveries of prior year unpaid obligations, expired .....	-59	
3050	Unpaid obligations, end of year .....	12,106	14,428
			17,841
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	10,578	12,106
3200	Obligated balance, end of year .....	12,106	14,428
			17,841
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	11,625	9,748
			6,116
Outlays, gross:			
4010	Outlays from new discretionary authority .....	294	878
4011	Outlays from discretionary balances .....	6,034	5,718
4020	Outlays, gross (total) .....	6,328	6,596
			7,115
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033	Non-Federal sources .....	-1	
Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1	
4070	Budget authority, net (discretionary) .....	11,625	9,748
			6,116

## HIGHWAY INFRASTRUCTURE PROGRAMS—Continued

## Program and Financing—Continued

Identification code 069-0548-0-1-401	2024 actual	2025 est.	2026 est.
4080 Outlays, net (discretionary) .....	6,327	6,596	7,115
4180 Budget authority, net (total) .....	11,625	9,748	6,116
4190 Outlays, net (total) .....	6,327	6,596	7,115

This account includes appropriations out of the General Fund for highway programs. The FY 2026 Budget requests \$770 million in this account for the Nationally Significant Freight and Highway Projects grant program, commonly referred to as the Infrastructure for Rebuilding America (INFRA) Program. In addition, the Infrastructure Investment and Jobs Act provides \$9.5 billion annually for FY 2022 through FY 2026 to this account for bridge and highway programs. The FY 2026 Budget proposes to cancel funding for the National Electric Vehicle Formula Program, including \$1 billion in FY 2026 advance appropriations and unobligated balances from prior years.

## Object Classification (in millions of dollars)

Identification code 069-0548-0-1-401	2024 actual	2025 est.	2026 est.
Direct obligations:			
12.1 Civilian personnel benefits .....	6	.....	.....
21.0 Travel and transportation of persons .....	9	12	12
22.0 Transportation of things .....	2	3	3
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	30	32	29
25.2 Other services from non-Federal sources .....	98	100	96
25.3 Other goods and services from Federal sources .....	21	23	20
25.4 Operation and maintenance of facilities .....	21	23	20
25.7 Operation and maintenance of equipment .....	13	15	12
26.0 Supplies and materials .....	1	4	4
31.0 Equipment .....	6	7	8
32.0 Land and structures .....	2	.....	.....
41.0 Grants, subsidies, and contributions .....	7,960	8,698	10,323
99.9 Total new obligations, unexpired accounts .....	8,170	8,918	10,528

## Trust Funds

## RIGHT-OF-WAY REVOLVING FUND LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 069-8402-0-8-401	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	4	.....
3020 Outlays (gross) .....	.....	-4	.....
3050 Unpaid obligations, end of year .....	4	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	4	.....
3200 Obligated balance, end of year .....	4	.....	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	4	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	4	.....

The Federal-Aid Highway Act of 1968 authorized the establishment of a right-of-way revolving fund. This fund was used to make cash advances to States for the purpose of purchasing right-of-way parcels in advance of highway construction and thereby preventing the inflation of land prices from significantly increasing construction costs. The purchase of right-of-way is an eligible expense of the Federal-Aid Highway program.

This program was terminated by the Transportation Equity Act for the 21st Century of 1998, but will continue to be shown for reporting purposes

as loan balances remain outstanding. No new budgetary resources are requested in FY 2026.

## HIGHWAY TRUST FUND

## Program and Financing (in millions of dollars)

Identification code 069-8102-0-7-401	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	115,673	96,549	76,549
5001 Total investments, EOY: Federal securities: Par value .....	96,549	76,549	56,549

The Highway Revenue Act of 1956, as amended, provides for the transfer from the General Fund to the Highway Trust Fund of revenue from the motor fuel tax, and certain other taxes paid by highway users. The Secretary of the Treasury estimates the amounts to be transferred. In turn, appropriations are authorized from this fund to meet expenditures for Federal-aid highways and other programs as specified by law. Per the Cash Management Improvement Act of 1990, this account reflects the net of State interest liability and adjusted Federal interest liability payments to or from States.

The following is the status of Highway Trust Fund.

**Cash balances.**—The Status of Funds table begins with the unexpended balance on a "cash basis" at the start of the year. The table shows the amount of cash invested in Federal securities at par value and the amount of cash on hand (i.e., uninvested balance). Next, the table provides the amounts of cash income and cash outlays during each year to show the cash balance at the end of each year.

**Revenues.**—The Budget presentation includes estimated receipts from existing Highway Trust Fund excise taxes, which will continue to be deposited into the Highway and Mass Transit Accounts of the Highway Trust Fund in the same manner as current law.

**General Fund transfers.**—In 2022, the Infrastructure Investment and Jobs Act transferred from the General Fund \$90 billion to the Highway Account of the Highway Trust Fund and \$28 billion to the Mass Transit Account of the Highway Trust Fund.

## Status of Funds (in millions of dollars)

Identification code 069-8102-0-7-401	2024 actual	2025 est.	2026 est.
Balances, start of year:			
0088 Contract Authority, SOY .....	-58,683	-57,813	-58,509
0088 Contract Authority, SOY .....	-5	-5	-5
0088 Contract Authority, SOY .....	.....	-29	.....
0088 Contract Authority, SOY .....	-1	-1	-30
0088 Contract Authority, SOY .....	-4,401	-4,982	-4,982
Unexpended balance, start of year:			
0100 Balance, start of year .....	121,575	100,801	81,125
0298 Non-HWTF adjustments [8159.8016.8083-0-1000.3000] .....	-156	.....	.....
0999 Total balance, start of year .....	121,419	100,801	81,125
Cash income during the year:			
Current law:			
Receipts:			
1110 Highway Trust Fund, Deposits (Highway Account) .....	37,512	40,168	40,334
1110 Highway Trust Fund, Deposits (Mass Transit Account) .....	4,995	5,328	5,285
1130 Federal-aid Highways .....	41	.....	.....
1130 Motor Carrier Safety Operations and Programs .....	3	.....	.....
1150 CMAA Interest, Highway Trust Fund (highway Account) .....	6	1	1
1150 Earnings on Investments, Highway Trust Fund .....	6,062	3,720	2,314
1160 Federal-aid Highways .....	161	612	612
1160 Motor Carrier Safety Operations and Programs .....	1	.....	.....
1160 Operations and Research (Highway Trust Fund) .....	3	5	5
1160 Transit Formula Grants .....	1	.....	.....
1198 Non-HWTF adjustment [021-17-8159-0-4030] .....	.....	.....	.....
1198 Non-HWTF adjustment [021-18-8016-0-4030] .....	.....	.....	.....
1198 Non-HWTF adjustment [021-15-8083-0-4030.4033] .....	.....	.....	.....
1199 Income under present law .....	48,785	49,834	48,551
1999 Total cash income .....	48,785	49,834	48,551
Cash outgo during year:			
Current law:			
2100 Federal-aid Highways .....	-53,867	-55,154	-56,110

2100	Right-of-way Revolving Fund Liquidating Account .....	-4		
2100	Miscellaneous Highway Trust Funds .....	-3	-4	-5
2100	Motor Carrier Safety Grants .....	-398	-576	-580
2100	Motor Carrier Safety Operations and Programs .....	-412	-432	-428
2100	Operations and Research (Highway Trust Fund) .....	-185	-211	-275
2100	Highway Traffic Safety Grants .....	-868	-1,021	-1,019
2100	Transit Formula Grants .....	-13,687	-12,133	-13,369
2198	Non-HWTF adjustment [021-17-8159-0-3020] .....			
2198	Non-HWTF adjustment [021-18-8016-0-3020] .....	44	47	47
2198	Non-HWTF adjustment [021-15-8083-0-3020] .....	-25	-22	-35
2198	TIFIA Highway Trust Fund Program Account [021-04-8634-0-3020] .....			
2199	Outgo under current law .....	-69,401	-69,510	-71,774
2999	Total cash outgo (-) .....	-69,401	-69,510	-71,774
	Surplus or deficit:			
3110	Excluding interest .....	-26,684	-23,397	-25,538
3120	Interest .....	6,068	3,721	2,315
3199	Subtotal, surplus or deficit .....	-20,616	-19,676	-23,223
3230	Federal-aid Highways .....	-10	-30	-30
3230	Federal-aid Highways .....	136		
3230	Federal-aid Highways .....	-1,600	-1,300	-1,300
3230	Federal-aid Highways .....	59		
3230	Federal-aid Highways .....		-140	
3230	Highway Traffic Safety Grants .....		140	
3230	Highway Traffic Safety Grants .....	-59		
3230	Transit Formula Grants .....	1,600	1,300	1,300
3230	Transit Formula Grants .....	-136		
3298	Non-HWTF reconciliation adjustment .....	-2		
3298	TIFIA Highway Trust Fund Program Account [021-04-8634-0-1121] .....	10	30	30
3299	Total adjustments .....	-2		
3999	Total change in fund balance .....	-20,618	-19,676	-23,223
	Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year .....	4,252	4,576	1,353
4200	Highway Trust Fund .....	96,549	76,549	56,549
4999	Total balance, end of year .....	100,801	81,125	57,902
	Obligations and balances:			
8892	Federal-aid Highways .....	-57,813	-58,509	-57,543
8892	National Motor Carrier Safety Program .....	-5	-5	-5
8892	Motor Carrier Safety Operations and Programs .....	-1	-30	-30
8892	Transit Formula Grants .....	-4,982	-4,982	-4,982

## FEDERAL-AID HIGHWAYS

## LIMITATION ON ADMINISTRATIVE EXPENSES

## (HIGHWAY TRUST FUND)

## (INCLUDING TRANSFER OF FUNDS)

*Not to exceed \$504,187,977 together with advances and reimbursements received by the Federal Highway Administration, shall be obligated for necessary expenses for administration and operation of the Federal Highway Administration: Provided, That in addition, \$3,248,000 shall be transferred to the Appalachian Regional Commission in accordance with section 104(a) of title 23, United States Code.*

## (LIMITATION ON OBLIGATIONS)

## (HIGHWAY TRUST FUND)

*Funds available for the implementation or execution of authorized Federal-aid highway and highway safety construction programs shall not exceed total obligations of \$62,657,105,821 for fiscal year 2026: Provided, That the limitation on obligations under this heading shall only apply to contract authority authorized from the Highway Trust Fund (other than the Mass Transit Account), unless otherwise specified in law.*

## (LIQUIDATION OF CONTRACT AUTHORIZATION)

## (HIGHWAY TRUST FUND)

*For the payment of obligations incurred in carrying out authorized Federal-aid highway and highway safety construction programs, \$62,696,105,821 shall be derived from the Highway Trust Fund (other than the Mass Transit Account), to remain available until expended.*

## (CANCELLATION OF FUNDS)

## (HIGHWAY TRUST FUND)

*The unobligated balances and any adjustments and deobligations of funds or recoveries or refunds of funds made available in fiscal year 2022 through 2025 under*

*section 118(a) of title 23, United States Code, and section 11101(b)(1)(C) of division A of Public Law 117-58 for Charging and Fueling Infrastructure Grants, and all such funds made available for fiscal year 2026, are hereby permanently cancelled: Provided, That no such amounts may be cancelled from any funds provided in fiscal year 2022 through 2025 for which a project has an executed grant agreement regardless of whether that agreement is fully obligated except for projects that have been closed and for which payments have been made under a final voucher.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 069-8083-0-7-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Surface transportation block grant program .....	17,950	19,065	19,422
0014 National highway performance program .....	25,174	26,737	27,238
0015 Congestion mitigation and air quality improvement program ....	1,273	1,352	1,377
0016 Highway safety improvement program .....	3,894	4,136	4,213
0017 Metropolitan planning program .....	393	417	425
0019 National highway freight program .....	1,404	1,491	1,519
0020 Nationally significant freight and highway projects .....	638	838	1,038
0024 Federal lands and tribal programs .....	1,150	1,200	1,250
0029 Research, technology and education program .....	360	385	410
0032 Administration - LAE .....	481	494	504
0033 Administration - ARC .....	3	3	3
0040 PROTECT formula program .....	1,094	1,162	1,184
0041 Carbon reduction program .....	722	767	781
0042 Bridge investment program .....		500	750
0043 Charging and fueling infrastructure grants .....	118	118	118
0044 Rural surface transportation grant program .....	219	225	250
0045 PROTECT discretionary program .....	1,200	150	175
0058 Other programs .....	1,015	761	571
0091 Programs subject to obligation limitation .....	57,088	59,801	61,228
0211 Exempt Programs .....	752	758	758
0500 Total direct program .....	57,840	60,559	61,986
0799 Total direct obligations .....	57,840	60,559	61,986
0801 Federal-aid Highways (Reimbursable) .....	156	612	612
0900 Total new obligations, unexpired accounts .....	57,996	61,171	62,598
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	25,993	26,691	26,630
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	612		
1013 Unobligated balance of contract authority transferred to or from other accounts [069-8350] .....	-609		
1013 Unobligated balance of contract authority transferred to or from other accounts [069-8634] .....	-44	-11	
1025 Unobligated balance of contract authority withdrawn .....	-44		
1070 Unobligated balance (total) .....	25,296	26,680	26,630
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	60,835	61,314	62,696
1120 Appropriations transferred to other accts [069-8350] .....	-1,600	-1,300	-1,300
1120 Appropriations transferred to other acct [069-8634] .....	-10	-30	-30
1120 Appropriations transferred to other acct [069-8020] .....		-140	
1121 Appropriations transferred from other acct [069-8350] .....	136		
1121 Appropriations transferred from other acct [069-8020] .....	59		
1138 Appropriations applied to liquidate contract authority .....	-59,420	-59,844	-61,366
Contract authority, discretionary:			
1520 Contract authority and/or unobligated balance of contract authority permanently reduced .....			-867
1520 Contract authority and/or unobligated balance of contract authority permanently reduced .....			-700
1540 Contract authority, discretionary (total) .....			-1,567
Contract authority, mandatory:			
1600 Contract authority .....	60,835	62,053	63,396
1610 Transferred to other accounts [069-8350] .....	-1,436	-1,300	-1,300
1610 Transferred to other accounts [069-8350] .....	-143	-140	
1610 Contract authority transferred to other accounts [069-8634] .....	-10	-62	-129
1621 Contract authority temporarily reduced .....	-42	-42	-42
1640 Contract authority, mandatory (total) .....	59,204	60,509	61,925
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	202	612	612
1701 Change in uncollected payments, Federal sources .....	-15		
1750 Spending auth from offsetting collections, disc (total) .....	187	612	612
1900 Budget authority (total) .....	59,391	61,121	60,970
1930 Total budgetary resources available .....	84,687	87,801	87,600

FEDERAL-AID HIGHWAYS—Continued  
Program and Financing—Continued

Identification code 069-8083-0-7-401	2024 actual	2025 est.	2026 est.
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	26,691	26,630	25,002
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	82,220	86,349	92,366
3010 New obligations, unexpired accounts .....	57,996	61,171	62,598
3020 Outlays (gross) .....	-53,867	-55,154	-56,110
3050 Unpaid obligations, end of year .....	86,349	92,366	98,854
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-559	-544	-544
3070 Change in uncollected pymts, Fed sources, unexpired .....	15		
3090 Uncollected pymts, Fed sources, end of year .....	-544	-544	-544
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	81,661	85,805	91,822
3200 Obligated balance, end of year .....	85,805	91,822	98,310
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	187	612	-955
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	11,784	15,981	16,211
4011 Outlays from discretionary balances .....	41,505	38,519	39,205
4020 Outlays, gross (total) .....	53,289	54,500	55,416
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-161	-612	-612
4033 Non-Federal sources .....	-41		
4040 Offsets against gross budget authority and outlays (total) ....	-202	-612	-612
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	15		
4070 Budget authority, net (discretionary) .....			-1,567
4080 Outlays, net (discretionary) .....	53,087	53,888	54,804
<b>Mandatory:</b>			
4090 Budget authority, gross .....	59,204	60,509	61,925
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....		189	189
4101 Outlays from mandatory balances .....	578	465	505
4110 Outlays, gross (total) .....	578	654	694
4180 Budget authority, net (total) .....	59,204	60,509	60,358
4190 Outlays, net (total) .....	53,665	54,542	55,498
<b>Memorandum (non-add) entries:</b>			
5050 Unfunded contract authority, SOY .....	58,683	57,813	58,509
5052 Unfunded contract authority, EOY .....	57,813	58,509	57,543
5061 Limitation on obligations (Transportation Trust Funds) .....	58,507	59,801	61,228
5099 Unexpired unavailable balance, SOY: unfunded contract authority .....	511	553	595
5100 Unexpired unavailable balance, EOY: unfunded contract authority .....	553	595	637

The Federal-aid Highways (FAH) program is designed to aid in the development, operations, and management of an intermodal transportation system. All programs included within the FAH program are financed from the Highway Account of the Highway Trust Fund, and most are distributed via apportionments and allocations to States. Liquidating cash appropriations provide the authority for outlays resulting from obligations of contract authority. The Infrastructure Investment and Jobs Act authorized funding for the FAH program in fiscal years 2022 through 2026. The FY 2026 Budget requests \$62.7 billion in obligation limitation for the FAH program. The FY 2026 Budget proposes to cancel funding for the Charging and Fueling Infrastructure Grants program, including the \$700.0 million in FY 2026 funding and unobligated balances from prior years.

## Object Classification (in millions of dollars)

Identification code 069-8083-0-7-401	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	335	335	305
11.3 Other than full-time permanent .....	5	5	5

11.5 Other personnel compensation .....	39	39	39
11.9 Total personnel compensation .....	379	379	349
12.1 Civilian personnel benefits .....	142	142	132
21.0 Travel and transportation of persons .....	14	13	13
23.1 Rental payments to GSA .....	19	20	21
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	88	88	88
25.2 Other services from non-Federal sources .....	560	566	572
25.3 Other goods and services from Federal sources .....	307	307	347
25.4 Operation and maintenance of facilities .....	34	34	34
25.7 Operation and maintenance of equipment .....	11	11	11
26.0 Supplies and materials .....	4	4	4
31.0 Equipment .....	7	7	7
32.0 Land and structures .....	33	33	33
41.0 Grants, subsidies, and contributions .....	56,221	58,954	60,374
94.0 Financial transfers .....	20		
99.0 Direct obligations .....	57,840	60,559	61,986
99.0 Reimbursable obligations .....	156	612	612
99.9 Total new obligations, unexpired accounts .....	57,996	61,171	62,598

## Employment Summary

Identification code 069-8083-0-7-401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,781	2,781	2,567
2001 Reimbursable civilian full-time equivalent employment .....	84	84	84
3001 Allocation account civilian full-time equivalent employment .....	34	34	34

## MISCELLANEOUS TRUST FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 069-9971-0-7-999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	1
<b>Receipts:</b>			
<b>Current law:</b>			
1130 Advances from State Cooperating Agencies and Foreign Governments, FHA Miscellaneous Trust .....	9	9	9
1130 Advances for Highway Research Program, Miscellaneous Trust .....	1	1	1
1199 Total current law receipts .....	10	10	10
1999 Total receipts .....	10	10	10
2000 Total: Balances and receipts .....	11	11	11
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Miscellaneous Trust Funds .....	-10	-10	-10
5099 Balance, end of year .....	1	1	1

## Program and Financing (in millions of dollars)

Identification code 069-9971-0-7-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Advances from State cooperating agencies 69-X-8054 .....	14	14	14
0900 Total new obligations, unexpired accounts (object class 25.3) .....	14	14	14
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	22	20	16
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	24	20	16
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	10	10	10
1930 Total budgetary resources available .....	34	30	26
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	20	16	12

## Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	17	22
3010 New obligations, unexpired accounts .....	14	14	14
3020 Outlays (gross) .....	-7	-9	-10
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	17	22	26

Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	12	17	22
3200	Obligated balance, end of year .....	17	22	26
<hr/>				
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	10	10	10
Outlays, gross:				
4100	Outlays from new mandatory authority .....	1	8	8
4101	Outlays from mandatory balances .....	6	1	2
		<hr/>	<hr/>	<hr/>
4110	Outlays, gross (total) .....	7	9	10
4180	Budget authority, net (total) .....	10	10	10
4190	Outlays, net (total) .....	7	9	10

The Miscellaneous Trust Funds account reflects work performed by the Federal Highway Administration (FHWA) on behalf of other entities.

*Advances from State cooperating agencies and foreign governments.*—Contributions are received from other entities in connection with cooperative engineering, survey, maintenance, and construction projects.

*Contributions for highway research programs.*—Contributions are received from various sources in support of FHWA transportation research programs. The funds are used primarily in support of pooled-funds projects.

The Budget estimates that \$10 million of new authority will be available from non-FHWA sources in FY 2026.

#### MISCELLANEOUS HIGHWAY TRUST FUNDS

##### Program and Financing (in millions of dollars)

Identification code 069–9972–0–7–401		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0027	Obligations by program activity Miscellaneous highway projects .....	12	7	7
0100	Direct program activities, subtotal .....	12	7	7
0900	Total new obligations, unexpired accounts (object class 41.0) .....	12	7	7
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	48	37	30
1021	Recoveries of prior year unpaid obligations .....	1		
1070	Unobligated balance (total) .....	49	37	30
1930	Total budgetary resources available .....	49	37	30
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	37	30	23
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	7	15	18
3010	New obligations, unexpired accounts .....	12	7	7
3020	Outlays (gross) .....	-3	-4	-5
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050	Unpaid obligations, end of year .....	15	18	20
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	7	15	18
3200	Obligated balance, end of year .....	15	18	20
<b>Budget authority and outlays, net:</b>				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances .....	3	4	5
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	3	4	5
<b>Memorandum (non-add) entries:</b>				
5103	Unexpired unavailable balance, SOY: Fulfilled purpose .....	1	1	
5104	Unexpired unavailable balance, EOY: Fulfilled purpose .....	1		

This account contains miscellaneous appropriations from the Highway Trust Fund. No appropriations are requested for FY 2026.

#### ADMINISTRATIVE PROVISIONS—FEDERAL HIGHWAY ADMINISTRATION

SEC. 120. (a) For fiscal year 2026, the Secretary of Transportation shall—

(1) not distribute from the obligation limitation for Federal-aid highways—

(A) amounts authorized for administrative expenses and programs by section 104(a) of title 23, United States Code; and

(B) amounts authorized for the Bureau of Transportation Statistics;

(2) not distribute an amount from the obligation limitation for Federal-aid highways that is equal to the unobligated balance of amounts—

(A) made available from the Highway Trust Fund (other than the Mass Transit Account) for Federal-aid highway and highway safety construction programs for previous fiscal years the funds for which are allocated by the Secretary (or apportioned by the Secretary under section 202 or 204 of title 23, United States Code); and

(B) for which obligation limitation was provided in a previous fiscal year;

(3) determine the proportion that—

(A) the obligation limitation for Federal-aid highways, less the aggregate of amounts not distributed under paragraphs (1) and (2) of this subsection; bears to

(B) the total of the sums authorized to be appropriated for the Federal-aid highway and highway safety construction programs (other than sums authorized to be appropriated for provisions of law described in paragraphs (1) through (11) of subsection (b) and sums authorized to be appropriated for section 119 of title 23, United States Code, equal to the amount referred to in subsection (b)(12) for such fiscal year), less the aggregate of the amounts not distributed under paragraphs (1) and (2) of this subsection;

(4) distribute the obligation limitation for Federal-aid highways, less the aggregate amounts not distributed under paragraphs (1) and (2), for each of the programs (other than programs to which paragraph (1) applies) that are allocated by the Secretary under authorized Federal-aid highway and highway safety construction programs, or apportioned by the Secretary under section 202 or 204 of title 23, United States Code, by multiplying—

(A) the proportion determined under paragraph (3); by

(B) the amounts authorized to be appropriated for each such program for such fiscal year; and

(5) distribute the obligation limitation for Federal-aid highways, less the aggregate amounts not distributed under paragraphs (1) and (2) and the amounts distributed under paragraph (4), for Federal-aid highway and highway safety construction programs that are apportioned by the Secretary under title 23, United States Code (other than the amounts apportioned for the national highway performance program in section 119 of title 23, United States Code, that are exempt from the limitation under subsection (b)(12) and the amounts apportioned under sections 202 and 204 of that title) in the proportion that—

(A) amounts authorized to be appropriated for the programs that are apportioned under title 23, United States Code, to each State for such fiscal year; bears to

(B) the total of the amounts authorized to be appropriated for the programs that are apportioned under title 23, United States Code, to all States for such fiscal year.

(b) **EXCEPTIONS FROM OBLIGATION LIMITATION.**—The obligation limitation for Federal-aid highways shall not apply to obligations under or for—

(1) section 125 of title 23, United States Code;

(2) section 147 of the Surface Transportation Assistance Act of 1978 (23 U.S.C. 144 note; 92 Stat. 2714);

(3) section 9 of the Federal-Aid Highway Act of 1981 (95 Stat. 1701);

(4) subsections (b) and (j) of section 131 of the Surface Transportation Assistance Act of 1982 (96 Stat. 2119);

(5) subsections (b) and (c) of section 149 of the Surface Transportation and Uniform Relocation Assistance Act of 1987 (101 Stat. 198);

(6) sections 1103 through 1108 of the Intermodal Surface Transportation Efficiency Act of 1991 (105 Stat. 2027);

(7) section 157 of title 23, United States Code (as in effect on June 8, 1998);

(8) section 105 of title 23, United States Code (as in effect for fiscal years 1998 through 2004, but only in an amount equal to \$639,000,000 for each of those fiscal years);

(9) Federal-aid highway programs for which obligation authority was made available under the Transportation Equity Act for the 21st Century (112 Stat. 107)

or subsequent Acts for multiple years or to remain available until expended, but only to the extent that the obligation authority has not lapsed or been used;

(10) section 105 of title 23, United States Code (as in effect for fiscal years 2005 through 2012, but only in an amount equal to \$639,000,000 for each of those fiscal years);

(11) section 1603 of SAFETEA-LU (23 U.S.C. 118 note; 119 Stat. 1248), to the extent that funds obligated in accordance with that section were not subject to a limitation on obligations at the time at which the funds were initially made available for obligation; and

(12) section 119 of title 23, United States Code (but, for each of fiscal years 2013 through 2026, only in an amount equal to \$639,000,000).

(c) **REDISTRIBUTION OF UNUSED OBLIGATION AUTHORITY.**—Notwithstanding subsection (a), the Secretary shall, after August 1 of such fiscal year—

(1) revise a distribution of the obligation limitation made available under subsection (a) if an amount distributed cannot be obligated during that fiscal year; and

(2) redistribute sufficient amounts to those States able to obligate amounts in addition to those previously distributed during that fiscal year, giving priority to those States having large unobligated balances of funds apportioned under sections 144 (as in effect on the day before the date of enactment of Public Law 112–141) and 104 of title 23, United States Code.

(d) **PERIOD OF AVAILABILITY OF OBLIGATION LIMITATION FOR ALLOCATED PROGRAMS.**

(1) **ADMINISTRATIVE EXPENSES.** Obligation authority made available under subsection (a)(1)(A) that is associated with amounts made available for the purpose described in section 104(a)(2) of title 23, United States Code, other than amounts set aside under section 140(b), 140(c), or 143 of such title shall

(A) remain available for a period of 2 fiscal years; and

(B) be in addition to the amount of any limitation imposed on obligations for Federal-aid highway and highway safety construction programs for future fiscal years.

(2) **FOUR-YEAR FUNDING AVAILABILITY PROGRAMS**

(A) **IN GENERAL.** Obligation authority described in subparagraph (B) shall

(i) remain available for a period of 4 fiscal years; and

(ii) be in addition to the amount of any limitation imposed on obligations for Federal-aid highway and highway safety construction programs for future fiscal years.

(B) **OBLIGATION AUTHORITY DESCRIBED.**

(i) **OBLIGATION AUTHORITY.** Obligation authority described in this subparagraph is obligation authority

(I) made available under subsection (a)(1)(A) that is associated with amounts made available for the purposes described in section 143 of title 23, United States Code; and

(II) made available under subsection (a)(4) that is associated with amounts made available for the purposes described in the provisions of law described in clause (ii).

(ii) **PROVISIONS OF LAW.** The provisions of law described in this clause are the following:

(I) Sections 117, 124, 129(d), 165(b), 165(c), 171, 173, 176(d), 202, 203, and 204 of title 23, United States Code.

(II) Section 1519(a) of the Moving Ahead for Progress in the 21st Century Act (Public Law 112–141).

(III) Section 1123 of the Fixing America's Surface Transportation Act (Public Law 114–94).

(IV) Sections 11204 and 11402 of the Infrastructure Investment and Jobs Act (Public Law 117–58).

(3) **NO-YEAR FUNDING AVAILABILITY PROGRAMS.**

(A) **IN GENERAL.** Obligation authority described in subparagraph (B) shall

(i) remain available until expended; and

(ii) be in addition to the amount of any limitation imposed on obligations for Federal-aid highway and highway safety construction programs for future fiscal years.

(B) **OBLIGATION AUTHORITY DESCRIBED.**

(i) **OBLIGATION AUTHORITY.** Obligation authority described in this subparagraph is obligation authority

(I) made available under subsection (a)(1) that is associated with amounts made available for the purposes described in sections 140(b) and 140(c) of title 23, United States Code, and chapter 63 of title 49, United States Code; and

(II) made available under subsection (a)(4) that is associated with amounts made available for the purposes described in the provisions of law described in clause (ii).

(ii) **PROVISIONS OF LAW.** The provisions of law described in this clause are the following:

(I) Sections 147, 503(b), 503(c), 504, and 512 through 518 of title 23, United States Code.

(II) The transportation infrastructure finance and innovation program under chapter 6 of title 23 United States Code.

(III) Section 5505 of title 49, United States Code.

(IV) Section 11509 of the Infrastructure Investment and Jobs Act (Public Law 117–58).

(e) **REDISTRIBUTION OF CERTAIN AUTHORIZED FUNDS.**—

(1) **IN GENERAL.**—Not later than 30 days after the date of distribution of obligation limitation under subsection (a), the Secretary shall distribute to the States any funds (excluding funds authorized for the program under section 202 of title 23, United States Code) that—

(A) are authorized to be appropriated for such fiscal year for Federal-aid highway programs; and

(B) the Secretary determines will not be allocated to the States (or will not be apportioned to the States under section 204 of title 23, United States Code), and will not be available for obligation, for such fiscal year because of the imposition of any obligation limitation for such fiscal year.

(2) **RATIO.**—Funds shall be distributed under paragraph (1) in the same proportion as the distribution of obligation authority under subsection (a)(5).

(3) **AVAILABILITY.**—Funds distributed to each State under paragraph (1) shall be available for any purpose described in section 133(b) of title 23, United States Code.

**SEC. 121.** Notwithstanding 31 U.S.C. 3302, funds received by the Bureau of Transportation Statistics from the sale of data products, for necessary expenses incurred pursuant to chapter 63 of title 49, United States Code, may be credited to the Federal-aid highways account for the purpose of reimbursing the Bureau for such expenses.

**SEC. 122.** Not less than 15 days prior to waiving, under his or her statutory authority, any Buy America requirement for Federal-aid highways projects, the Secretary of Transportation shall make an informal public notice and comment opportunity on the intent to issue such waiver and the reasons therefor: Provided, That the Secretary shall post on a website any waivers granted under the Buy America requirements.

**SEC. 123.** None of the funds made available in this Act may be used to make a grant for a project under section 117 of title 23, United States Code, unless the Secretary, at least 60 days before making a grant under that section, provides written notification to the House and Senate Committees on Appropriations of the proposed grant, including an evaluation and justification for the project and the amount of the proposed grant award.

**SEC. 124.** (a) A State or territory, as defined in section 165 of title 23, United States Code, may use for any project eligible under section 133(b) of title 23 or section 165 of title 23 and located within the boundary of the State or territory any earmarked amount, and any associated obligation limitation: Provided, That the Department of Transportation for the State or territory for which the earmarked amount was originally designated or directed notifies the Secretary of its intent to use its authority under this section and submits an annual report to the Secretary identifying the projects to which the funding would be applied. Notwithstanding the original period of availability of funds to be obligated under this section, such funds and associated obligation limitation shall remain available for obligation for a period of 3 fiscal years after the fiscal year in which the Secretary is notified. The Federal share of the cost of a project carried out with funds made available under this section shall be the same as associated with the earmark.

(b) In this section, the term "earmarked amount" means—

(1) congressionally directed spending, as defined in rule XLIV of the Standing Rules of the Senate, identified in a prior law, report, or joint explanatory statement, which was authorized to be appropriated or appropriated more than 10 fiscal years prior to the current fiscal year, and administered by the Federal Highway Administration; or

(2) a congressional earmark, as defined in rule XXI of the Rules of the House of Representatives, identified in a prior law, report, or joint explanatory statement, which was authorized to be appropriated or appropriated more than 10 fiscal years prior to the current fiscal year, and administered by the Federal Highway Administration.

(c) The authority under subsection (a) may be exercised only for those projects or activities that have obligated less than 10 percent of the amount made available for obligation as of October 1 of the current fiscal year, and shall be applied to projects within the same general geographic area within 25 miles for which the funding was designated, except that a State or territory may apply such authority to unexpended balances of funds from projects or activities the State or territory



certifies have been closed and for which payments have been made under a final voucher.

(d) The Secretary shall submit consolidated reports of the information provided by the States and territories annually to the House and Senate Committees on Appropriations.

## FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION

The Federal Motor Carrier Safety Administration (FMCSA) was established within the Department of Transportation by the Motor Carrier Safety Improvement Act of 1999 (P.L. 106–159). Prior to this legislation, motor carrier safety responsibilities were under the jurisdiction of the Federal Highway Administration.

FMCSA's mission is to promote safe commercial motor vehicle operation, and reduce truck and bus crashes. The Agency accomplishes this mission by reducing fatalities and property losses associated with commercial motor vehicles through education, regulation, enforcement, research, and innovative technology, thereby achieving a safer and more secure transportation environment. FMCSA is also responsible for enforcing Federal motor carrier safety and hazardous materials regulations for all commercial vehicles entering the United States along its southern and northern borders.

### Federal Funds

#### MOTOR CARRIER SAFETY GRANTS, GENERAL FUND

##### Program and Financing (in millions of dollars)

Identification code 069–2817–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Motor Carrier Safety Assistance Program .....	80	80	80
0002 Commercial Driver's License (CDL) Program Implementation			
Grants .....	13	16	16
0003 High Priority Activities Program .....	28	27	27
0004 Commercial Motor Vehicle Operator (CMV) Grant .....	2	2	2
0900 Total new obligations, unexpired accounts .....	123	125	125
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	33	35	35
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	125	125	125
1900 Budget authority (total) .....	125	125	125
1930 Total budgetary resources available .....	158	160	160
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	35	35	35
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	174	214	226
3010 New obligations, unexpired accounts .....	123	125	125
3020 Outlays (gross) .....	-83	-113	-133
3050 Unpaid obligations, end of year .....	214	226	218
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	174	214	226
3200 Obligated balance, end of year .....	214	226	218
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	125	125	125
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4	19	19
4011 Outlays from discretionary balances .....	79	94	114
4020 Outlays, gross (total) .....	83	113	133
4180 Budget authority, net (total) .....	125	125	125
4190 Outlays, net (total) .....	83	113	133

Motor Carrier Safety Grants provide funding to eligible States so they may conduct compliance reviews, identify and apprehend traffic violators, conduct roadside inspections, and support safety audits on new entrant carriers. The Federal Motor Carrier Safety Administration (FMCSA) also

supports States by conducting training for State agency personnel to accomplish motor carrier safety objectives. In addition, FMCSA reviews State commercial driver's license (CDL) oversight activities to prevent unqualified drivers from being issued CDLs, and actively engages with industry and other stakeholders through Innovative Technology programs to improve the safety and productivity of commercial vehicles and drivers.

### Object Classification (in millions of dollars)

Identification code 069–2817–0–1–401	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.3 Other goods and services from Federal sources .....	1	1	1
41.0 Grants, subsidies, and contributions .....	122	124	124
99.9 Total new obligations, unexpired accounts .....	123	125	125

#### MOTOR CARRIER SAFETY OPERATIONS AND PROGRAMS, GENERAL FUND

##### Program and Financing (in millions of dollars)

Identification code 069–2818–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operating Expenses .....	3	10	10
0900 Total new obligations, unexpired accounts (object class 25.2) .....	3	10	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	17	24	24
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	10	10	10
1900 Budget authority (total) .....	10	10	10
1930 Total budgetary resources available .....	27	34	34
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	24	24	24
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	1
3010 New obligations, unexpired accounts .....	3	10	10
3020 Outlays (gross) .....	-2	-10	-10
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	1
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	10	10	10
Outlays, gross:			
4010 Outlays from new discretionary authority .....		7	7
4011 Outlays from discretionary balances .....	2	3	3
4020 Outlays, gross (total) .....	2	10	10
4180 Budget authority, net (total) .....	10	10	10
4190 Outlays, net (total) .....	2	10	10

The Operations and Programs account provides the necessary resources to support program and administrative activities for motor carrier safety. The Federal Motor Carrier Safety Administration (FMCSA) will continue to improve safety and reduce severe and fatal commercial motor vehicles crashes by requiring operators to maintain standards to remain in the industry, and by removing high-risk carriers, vehicles, drivers, and service providers from operation. Funding supports Nation-wide motor carrier safety and consumer enforcement efforts, including the continuation of the Compliance, Safety and Accountability Program; regulation and enforcement of movers of household goods; and Federal safety enforcement activities at the borders to ensure that foreign-domiciled carriers entering the U.S. are in compliance with FMCSA regulations. Resources are also provided to fund regulatory development and implementation; investment in research and technology with a focus on research regarding highly automated vehicles and related

MOTOR CARRIER SAFETY OPERATIONS AND PROGRAMS, GENERAL FUND—Continued  
technology; information technology and information management; safety  
outreach; and education.

### Trust Funds

#### MOTOR CARRIER SAFETY

Activities have not been funded in this account since 2005. This schedule  
shows the obligations and outlays of funding made available for this pro-  
gram in fiscal years prior to 2006.

#### NATIONAL MOTOR CARRIER SAFETY PROGRAM

##### Program and Financing (in millions of dollars)

Identification code 069–8048–0–7–401	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	10	10
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	7		
1930 Total budgetary resources available .....	10	10	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	10	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	2
3050 Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	2
3200 Obligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5050 Unfunded contract authority, SOY .....	5	5	5
5052 Unfunded contract authority, EOY .....	5	5	5

No funding is requested for this account in 2026 .

#### MOTOR CARRIER SAFETY GRANTS

(LIQUIDATION OF CONTRACT AUTHORIZATION)

(LIMITATION ON OBLIGATIONS)

(HIGHWAY TRUST FUND)

For payment of obligations incurred in carrying out sections 31102, 31103, 31104,  
and 31313 of title 49, United States Code, \$536,600,000, to be derived from the  
Highway Trust Fund (other than the Mass Transit Account) and to remain available  
until expended: Provided, That funds available for the implementation or execution  
of motor carrier safety programs shall not exceed total obligations of \$536,600,000  
in fiscal year 2026 for "Motor Carrier Safety Grants": Provided further, That of  
the amounts made available under this heading—

(1) \$422,500,000, to remain available for obligation until September 30, 2027,  
shall be for the motor carrier safety assistance program;

(2) \$45,200,000, to remain available for obligation until September 30, 2027,  
shall be for the commercial driver's license program implementation program;

(3) \$62,400,000, to remain available for obligation until September 30, 2027,  
shall be for the high priority program;

(4) \$1,500,000, to remain available for obligation until September 30, 2027,  
shall be for the commercial motor vehicle operators grant program; and

(5) \$5,000,000, to remain available for obligation until September 30, 2027,  
shall be for the commercial motor vehicle enforcement training and support grant  
program.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

##### Program and Financing (in millions of dollars)

Identification code 069–8158–0–7–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Motor Carrier Safety Assistance Program .....	405	415	424
0004 Commercial Driver's License (CDL) Program Implementation			
Grants .....	44	44	45
0007 High Priority Activities Program .....	61	61	62
0009 Commercial Motor Vehicle Operator (CMV) Grant .....	1	1	1
0012 Large Truck Crash Causal Factors Study (LTCCFS) .....	2		
0013 CMV Enforcement Training & Support .....	5	5	5
0900 Total new obligations, unexpired accounts .....	518	526	537
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	114	142	142
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	114		
1021 Recoveries of prior year unpaid obligations .....	30		
1070 Unobligated balance (total) .....	144	142	142
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	516	526	537
1138 Portion applied to liquidate contract authority, Motor Carrier			
Safety Grants .....	-516	-526	-537
Contract authority, mandatory:			
1600 Contract authority, Motor Carrier Safety Grants .....	516	526	537
1900 Budget authority (total) .....	516	526	537
1930 Total budgetary resources available .....	660	668	679
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	142	142	142
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	918	1,008	958
3010 New obligations, unexpired accounts .....	518	526	537
3020 Outlays (gross) .....	-398	-576	-580
3040 Recoveries of prior year unpaid obligations, unexpired .....	-30		
3050 Unpaid obligations, end of year .....	1,008	958	915
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	918	1,008	958
3200 Obligated balance, end of year .....	1,008	958	915
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4010 Outlays from new discretionary authority .....	15	79	81
4011 Outlays from discretionary balances .....	383	497	499
4020 Outlays, gross (total) .....	398	576	580
Mandatory:			
4090 Budget authority, gross .....	516	526	537
4180 Budget authority, net (total) .....	516	526	537
4190 Outlays, net (total) .....	398	576	580
<b>Memorandum (non-add) entries:</b>			
5054 Fund balance in excess of liquidating requirements, SOY:			
unfunded contract authority .....	218	218	218
5055 Fund balance in excess of liquidating requirements, EOY:			
unfunded contract authority .....	218	218	218
5061 Limitation on obligations (Transportation Trust Funds) .....	516	526	537

Motor Carrier Safety Grants provide funding to eligible States so they  
may conduct compliance reviews, identify and apprehend traffic violators,  
conduct roadside inspections, and support safety audits on new entrant  
carriers. FMCSA also supports States by conducting training for State  
agency personnel to accomplish motor carrier safety objectives. In addition,  
FMCSA reviews State commercial driver's license (CDL) oversight activ-  
ities to prevent unqualified drivers from being issued CDLs, and actively  
engages with industry and other stakeholders through Innovative Techno-  
logy programs to improve the safety and productivity of commercial  
vehicles and drivers.

##### Object Classification (in millions of dollars)

Identification code 069–8158–0–7–401	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
21.0 Travel and transportation of persons .....	1	1	1
25.3 Other goods and services from Federal sources .....	8	8	8

41.0	Grants, subsidies, and contributions .....	509	517	528
99.9	Total new obligations, unexpired accounts .....	518	526	537

**MOTOR CARRIER SAFETY OPERATIONS AND PROGRAMS**

(LIQUIDATION OF CONTRACT AUTHORIZATION)

(LIMITATION ON OBLIGATIONS)

(HIGHWAY TRUST FUND)

For payment of obligations incurred in the implementation, execution and administration of motor carrier safety operations and programs pursuant to section 31110 of title 49, United States Code, as amended by the Infrastructure Investment and Jobs Act (Public Law 117–58), \$390,000,000, to be derived from the Highway Trust Fund (other than the Mass Transit Account), together with advances and reimbursements received by the Federal Motor Carrier Safety Administration, the sum of which shall remain available until expended: Provided, That funds available for implementation, execution, or administration of motor carrier safety operations and programs authorized under title 49, United States Code, shall not exceed total obligations of \$390,000,000, for "Motor Carrier Safety Operations and Programs" for fiscal year 2026: Provided further, That of the amounts made available under this heading—

(1) \$312,829,000, to remain available for obligation until September 30, 2027, shall be for general operation expenses; and

(2) not less than \$63,098,000, to remain available for obligation until September 30, 2028, shall be for development, modernization, enhancement, and continued operation and maintenance of information technology and information management; and

(3) not less than \$14,073,000, to remain available for obligation until September 30, 2028, shall be for the research and technology program:

Provided further, That activities funded in paragraphs (1) through (3) of the preceding proviso may be accomplished through direct expenditures, direct research activities, grants, cooperative agreements, contracts, intra-agency or interagency agreements, or other agreements with public organizations.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 069–8159–0–7–401	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....		3	29
0198 Reconciliation adjustment (Drug and alcohol clearinghouse & Licensing and insuring fees/sequester) .....	3		
0199 Balance, start of year .....	3	3	29
Receipts:			
Current law:			
1110 Drug and Alcohol Clearinghouse Fees, Motor Carrier Safety Operations and Programs .....	8	10	10
1130 Licensing and Insuring Fees, Motor Carrier Safety Operations and Programs .....	38	60	60
1199 Total current law receipts .....	46	70	70
1999 Total receipts .....	46	70	70
2000 Total: Balances and receipts .....	49	73	99
Appropriations:			
Current law:			
2101 Motor Carrier Safety Operations and Programs .....	-48	-47	-47
2132 Motor Carrier Safety Operations and Programs .....	3	3	3
2199 Total current law appropriations .....	-45	-44	-44
2999 Total appropriations .....	-45	-44	-44
5098 Rounding adjustment .....	-1		
5099 Balance, end of year .....	3	29	55

**Program and Financing** (in millions of dollars)

Identification code 069–8159–0–7–401	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating Expenses .....	299	270	313
0002 Research and Technology .....	15	14	14
0003 Information Management .....	74	99	63
0007 Licensing & Insuring Fees .....	45	40	40

0010 Drug and Alcohol Clearinghouse Fees .....	7	10	10
0100 Direct program activities, subtotal .....	440	433	440
0900 Total new obligations, unexpired accounts .....	440	433	440

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	243	232	229
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1		
1021 Recoveries of prior year unpaid obligations .....	5		
1033 Recoveries of prior year paid obligations .....	3		
1070 Unobligated balance (total) .....	251	232	229
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	346	383	390
1138 Appropriations applied to liquidate contract authority .....	-346	-383	-390
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	48	47	47
1203 Appropriation (previously unavailable)(special or trust) .....		3	3
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-3	-3	-3
1260 Appropriations, mandatory (total) .....	45	47	47
Contract authority, mandatory:			
1600 Contract authority .....	375	383	390
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1900 Budget authority (total) .....	421	430	437
1930 Total budgetary resources available .....	672	662	666
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	232	229	226

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	136	159	160
3010 New obligations, unexpired accounts .....	440	433	440
3020 Outlays (gross) .....	-412	-432	-428
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050 Unpaid obligations, end of year .....	159	160	172
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	136	159	160
3200 Obligated balance, end of year .....	159	160	172

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	1		
Outlays, gross:			
4010 Outlays from new discretionary authority .....	272	287	292
4011 Outlays from discretionary balances .....	97	98	89
4020 Outlays, gross (total) .....	369	385	381
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4033 Non-Federal sources .....	-3		
4040 Offsets against gross budget authority and outlays (total) ....	-4		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	3		
4080 Outlays, net (discretionary) .....	365	385	381
Mandatory:			
4090 Budget authority, gross .....	420	430	437
Outlays, gross:			
4100 Outlays from new mandatory authority .....	27	47	47
4101 Outlays from mandatory balances .....	16		
4110 Outlays, gross (total) .....	43	47	47
4180 Budget authority, net (total) .....	420	430	437
4190 Outlays, net (total) .....	408	432	428

**Memorandum (non-add) entries:**

5050 Unfunded contract authority, SOY .....	1	1	30
5052 Unfunded contract authority, EOY .....	1	30	30
5061 Limitation on obligations (Transportation Trust Funds) .....	411	383	390

The Operations and Programs account provides the necessary resources to support program and administrative activities for motor carrier safety. The Federal Motor Carrier Safety Administration (FMCSA) will continue to improve safety and reduce severe and fatal commercial motor vehicles crashes by requiring operators to maintain standards to remain in the industry, and by removing high-risk carriers, vehicles, drivers, and service providers from operation. Funding supports Nation-wide motor carrier safety and consumer

## MOTOR CARRIER SAFETY OPERATIONS AND PROGRAMS—Continued

enforcement efforts, including the continuation of the Compliance, Safety and Accountability Program; regulation and enforcement of movers of household goods; and Federal safety enforcement activities at the borders to ensure that foreign-domiciled carriers entering the U.S. are in compliance with FMCSA regulations. Resources are also provided to fund regulatory development and implementation; investment in research and technology with a focus on research regarding highly automated vehicles and related technology; information technology and information management; safety outreach; and education.

## Object Classification (in millions of dollars)

Identification code 069–8159–0–7–401	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	134	138	101
11.3 Other than full-time permanent .....	1	4	1
11.9 Total personnel compensation .....	135	142	102
12.1 Civilian personnel benefits .....	51	55	39
21.0 Travel and transportation of persons .....	9	5	5
23.1 Rental payments to GSA .....	13	12	15
25.2 Other services from non-Federal sources .....	218	192	264
25.5 Research and development contracts .....	11	26	14
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	2		
99.9 Total new obligations, unexpired accounts .....	440	433	440

## Employment Summary

Identification code 069–8159–0–7–401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,157	1,207	1,118

ADMINISTRATIVE PROVISIONS—FEDERAL MOTOR CARRIER SAFETY  
ADMINISTRATION

*SEC. 130. The Federal Motor Carrier Safety Administration shall send notice of section 385.308 of title 49, Code of Federal Regulations, violations by certified mail, registered mail, or another manner of delivery, which records the receipt of the notice by the persons responsible for the violations.*

*SEC. 131. None of the funds appropriated or otherwise made available to the Department of Transportation by this Act or any other Act may be obligated or expended to implement, administer, or enforce the requirements of section 31137 of title 49, United States Code, or any regulation issued by the Secretary pursuant to such section, with respect to the use of electronic logging devices by operators of commercial motor vehicles, as defined in section 31132(1) of such title, transporting livestock as defined in section 602 of the Emergency Livestock Feed Assistance Act of 1988 (7 U.S.C. 1471) or insects.*

NATIONAL HIGHWAY TRAFFIC SAFETY  
ADMINISTRATION

The National Highway Traffic Safety Administration (NHTSA) is responsible for motor vehicle safety, highway safety behavioral programs, motor vehicle information, and automobile fuel economy programs. NHTSA is charged with reducing traffic crashes and deaths and injuries resulting from traffic crashes; establishing safety standards for motor vehicles and motor vehicle equipment; carrying out needed safety research and development; and the operation of the National Driver Register.

## Federal Funds

## CONSUMER ASSISTANCE TO RECYCLE AND SAVE PROGRAM

## Program and Financing (in millions of dollars)

Identification code 069–0654–0–1–376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	20	20	20
1930 Total budgetary resources available .....	20	20	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	20	20	20
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The schedule above shows the remaining activity associated with the completed Consumer Assistance to Recycle and Save (Cash for Clunkers) program. No new funds are requested for this program in 2026.

## OPERATIONS AND RESEARCH

*For expenses necessary to discharge the functions of the Secretary, with respect to traffic and highway safety, authorized under chapter 301 and part C of subtitle VI of title 49, United States Code, \$223,000,000, to remain available through September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–0650–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Motor Vehicle Safety .....	213	223	223
0003 Vehicle Safety Programs - Transfer from 0670 .....	72	70	70
0004 Administrative Expenses - Transfer from 0669 .....	3	5	5
0799 Total direct obligations .....	288	298	298
0801 Reimbursable program activity .....	7	6	6
0900 Total new obligations, unexpired accounts .....	295	304	304
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	72	86	82
1021 Recoveries of prior year unpaid obligations .....	9		
1070 Unobligated balance (total) .....	81	86	82
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	223	223	223
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [069–0669] .....	3	5	5
1173 Advance appropriations transferred from other accounts [069–0670] .....	70	70	70
1180 Advanced appropriation, discretionary (total) .....	73	75	75
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	5	2	2
1701 Change in uncollected payments, Federal sources .....	-1		
1750 Spending auth from offsetting collections, disc (total) .....	4	2	2
1900 Budget authority (total) .....	300	300	300
1930 Total budgetary resources available .....	381	386	382
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	86	82	78

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	206	221	219
3010 New obligations, unexpired accounts .....	295	304	304
3020 Outlays (gross) .....	-262	-306	-307
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9		
3041 Recoveries of prior year unpaid obligations, expired .....	-9		
3050 Unpaid obligations, end of year .....	221	219	216
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	205	221	219

3200	Obligated balance, end of year .....	221	219	216
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	300	300	300
Outlays, gross:				
4010	Outlays from new discretionary authority .....	129	140	140
4011	Outlays from discretionary balances .....	133	166	167
4020	Outlays, gross (total) .....	262	306	307
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-5	-2	-2
4033	Non-Federal sources .....	-1		
4040	Offsets against gross budget authority and outlays (total) ....	-6	-2	-2
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	1		
4052	Offsetting collections credited to expired accounts .....	1		
4060	Additional offsets against budget authority only (total) .....	2		
4070	Budget authority, net (discretionary) .....	296	298	298
4080	Outlays, net (discretionary) .....	256	304	305
4180	Budget authority, net (total) .....	296	298	298
4190	Outlays, net (total) .....	256	304	305

The Vehicle Safety programs support activities to reduce highway fatalities, prevent injuries, and reduce their associated economic toll by developing, setting, and enforcing Federal Motor Vehicle Safety Standards and rooting out safety-related defects in motor vehicles and motor vehicle equipment. These programs also set and enforce fuel economy standards for motor vehicles. The National Highway Traffic Safety Administration (NHTSA) supports research into cutting-edge technologies, including complex safety-critical electronic control systems, vehicle cybersecurity, and new and emerging Automated Driving System technologies. Additional research areas include biomechanics, heavy vehicles safety technologies, and vehicle safety issues related to alternative fuels. The Operations and Research program supports a broad range of initiatives, including the development of rulemaking and safety standards, standards harmonization efforts with international partners and modernizing the New Car Assessment Program. This funding also supports compliance programs for motor vehicle safety and investigations of safety-related motor vehicle defects, enforcement of Federal odometer law, and oversight of safety recalls. NHTSA also leverages this funding to collect and analyze crash data to identify safety trends and develop countermeasures.

**Object Classification** (in millions of dollars)

Identification code 069-0650-0-1-401		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	63	69	65
11.1	Full-time permanent .....	4	1	.....
11.1	Full-time permanent .....	1	2	2
11.5	Other personnel compensation .....	4	4	4
11.9	Total personnel compensation .....	72	76	71
12.1	Civilian personnel benefits .....	23	26	25
12.1	Civilian personnel benefits .....	2	.....	.....
21.0	Travel and transportation of persons .....	1	1	1
23.1	Rental payments to GSA .....	1	1	1
24.0	Printing and reproduction .....	1	1	1
25.1	Advisory and assistance services .....	42	42	40
25.1	Advisory and assistance services .....	29	7	7
25.3	Other goods and services from Federal sources .....	30	30	43
25.3	Other goods and services from Federal sources .....	2	2	1
25.3	Other goods and services from Federal sources .....	1	2	2
25.5	Research and development contracts .....	33	33	28
25.5	Research and development contracts .....	30	59	62
25.7	Operation and maintenance of equipment .....	14	14	13
25.7	Operation and maintenance of equipment .....	5	1	.....
26.0	Supplies and materials .....	.....	1	1
26.0	Supplies and materials .....	1	.....	.....
26.0	Supplies and materials .....	.....	1	1
41.0	Grants, subsidies, and contributions .....	1	1	1
99.0	Direct obligations .....	288	298	298
99.0	Reimbursable obligations .....	7	6	6

99.9	Total new obligations, unexpired accounts .....	295	304	304
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**Employment Summary**

Identification code 069-0650-0-1-401		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	435	458	433
1001	Direct civilian full-time equivalent employment .....	31	8	.....
1001	Direct civilian full-time equivalent employment .....	9	9	9

**SUPPLEMENTAL HIGHWAY TRAFFIC SAFETY PROGRAMS****Program and Financing** (in millions of dollars)

Identification code 069-0671-0-1-401		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Sec. 402 - Highway Safety Programs .....	20	20	20
0002	Sec. 405 - National Priority Safety Programs .....	22	22	22
0003	Administrative Expenses .....	1	1	20
0900	Total new obligations, unexpired accounts .....	43	43	62
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	39	58	77
Budget authority:				
Appropriations, discretionary:				
Advance appropriations, discretionary:				
1170	Advance appropriation .....	62	62	62
1900	Budget authority (total) .....	62	62	62
1930	Total budgetary resources available .....	101	120	139
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	58	77	77
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	61	71	41
3010	New obligations, unexpired accounts .....	43	43	62
3020	Outlays (gross) .....	-33	-73	-76
3050	Unpaid obligations, end of year .....	71	41	27
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	61	71	41
3200	Obligated balance, end of year .....	71	41	27
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	62	62	62
Outlays, gross:				
4010	Outlays from new discretionary authority .....	10	19	19
4011	Outlays from discretionary balances .....	23	54	57
4020	Outlays, gross (total) .....	33	73	76
4180	Budget authority, net (total) .....	62	62	62
4190	Outlays, net (total) .....	33	73	76

Supplemental Highway Traffic Safety Grants funding will support additional grants to States for activities related to highway traffic safety. The Infrastructure Investment and Jobs Act provides additional funding for the State and Community Safety Grants Program (Section 402), National Priority Safety Programs (Section 405), and grants administration.

**Object Classification** (in millions of dollars)

Identification code 069-0671-0-1-401		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.2	Other services from non-Federal sources .....	1	1	20
41.0	Grants, subsidies, and contributions .....	42	42	42
99.9	Total new obligations, unexpired accounts .....	43	43	62

**NEXT GENERATION 911 IMPLEMENTATION GRANTS**

The 911 Grant Program was authorized by the Next Generation 911 Advancement Act of 2012, which allows eligible entities to utilize funds to implement and operate 911 services, and to train public safety personnel.

## NEXT GENERATION 911 IMPLEMENTATION GRANTS—Continued

The program helps 911 call centers upgrade to Next Generation 911 (NG911) capabilities, such as providing digital and network capabilities and implementing advanced mapping systems that will make it easier to identify a 911 caller's location. NG911 also helps 911 call centers manage call overloads and funds for training costs directly related to NG911 implementation. The program is funded by the Public Safety Trust Fund. The authority to expend these funds expired on September 30, 2022. The schedule above shows the remaining activity associated with the completed grant program. No new funds are requested for this program in 2026.

## CRASH DATA

## Program and Financing (in millions of dollars)

Identification code 069-0669-0-1-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Crash Data Program .....	31	381	145
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	271	387	151
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	150	150	150
1172 Advance appropriations transferred to other accounts [069-0650] .....	-3	-5	-5
1180 Advanced appropriation, discretionary (total) .....	147	145	145
1900 Budget authority (total) .....	147	145	145
1930 Total budgetary resources available .....	418	532	296
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	387	151	151
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	18	32	189
3010 New obligations, unexpired accounts .....	31	381	145
3020 Outlays (gross) .....	-17	-224	-177
3050 Unpaid obligations, end of year .....	32	189	157
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	18	32	189
3200 Obligated balance, end of year .....	32	189	157
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	147	145	145
Outlays, gross:			
4010 Outlays from new discretionary authority .....		36	36
4011 Outlays from discretionary balances .....	17	188	141
4020 Outlays, gross (total) .....	17	224	177
4180 Budget authority, net (total) .....	147	145	145
4190 Outlays, net (total) .....	17	224	177

Several new initiatives in the Infrastructure Investment and Jobs Act (IIJA) will expand, improve, and enhance NHTSA's crash data program. The funding supports revision of NHTSA's crash data programs to collect information on personal conveyances (scooters, bicycles, etc.) in crashes, update the Model Minimum Uniform Crash Criteria (MMUCC), collect additional data elements related to vulnerable road users, and coordinate with the Centers for Disease Control and Prevention on an implementation plan for States to produce a national database of pedestrian injuries and fatalities. This work will allow the agency to identify, analyze, and develop strategies to reduce these crashes. The Crash Investigation Sample System (CISS) will be transformed by increasing the number of sites and adding more researchers which will expand the scope of the study to include all crash types and increase the number of cases. This effort will enable the agency to make more timely and accurate assessments of automated driving in real-world crash scenarios. While many States are interested in participating in electronic data transfer, and several pilot States are already transferring data successfully, some States crash data systems are not advanced

enough to enable full electronic data transfer. Additional IIJA funding will support a grant program for States to upgrade and standardize their crash data systems to enable electronic collection, intra-State sharing, and transfer to NHTSA; all of which will increase the accuracy, timeliness, and accessibility of the data for all users.

## Object Classification (in millions of dollars)

Identification code 069-0669-0-1-401	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	31	31	145
41.0 Grants, subsidies, and contributions .....		350	
99.9 Total new obligations, unexpired accounts .....	31	381	145

## VEHICLE SAFETY AND BEHAVIORAL RESEARCH PROGRAMS

## Program and Financing (in millions of dollars)

Identification code 069-0670-0-1-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Behavioral Research Programs .....	13	47	47
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	25	52	45
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	110	110	110
1172 Advance appropriations transferred to other accounts [069-0650] .....	-70	-70	-70
1180 Advanced appropriation, discretionary (total) .....	40	40	40
1900 Budget authority (total) .....	40	40	40
1930 Total budgetary resources available .....	65	92	85
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	52	45	38
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	27	19	24
3010 New obligations, unexpired accounts .....	13	47	47
3020 Outlays (gross) .....	-21	-42	-43
3050 Unpaid obligations, end of year .....	19	24	28
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	27	19	24
3200 Obligated balance, end of year .....	19	24	28
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	40	40	40
Outlays, gross:			
4010 Outlays from new discretionary authority .....		13	13
4011 Outlays from discretionary balances .....	21	29	30
4020 Outlays, gross (total) .....	21	42	43
4180 Budget authority, net (total) .....	40	40	40
4190 Outlays, net (total) .....	21	42	43

Vehicle Safety and Behavioral Research funding will support increased behavioral safety program efforts including research, communication, evaluation, and national leadership activities. These projects will provide data, analysis, and other insights to inform strategies to combat the risky driving behaviors that have increased during the pandemic and to implement a Safe System Approach. This funding supports data collection on alcohol and drug use, research to develop passive alcohol detection technology, and emergency medical services data collection and analysis. The funding will also support state grants to develop and implement processes for informing vehicle owners and lessees of open recalls. Further, the program will support public education and awareness campaigns such as the risks of speeding, protecting pupil transportation safety and child passenger safety.

Funding also supports additional vehicle safety research, particularly in the critical areas of vehicle electronics and cybersecurity, and automated driving systems. Cutting-edge technologies, including complex safety-critical electronic control systems, vehicle cybersecurity, and new and emerging Automated Driving System technologies will also be evaluated. Additional research areas include biomechanics, heavy vehicles safety technologies, and vehicle safety issues related to fuel efficiency and alternative fuels. NHTSA's research advances vehicle and road user safety by informing the development of regulations and safety standards.

**Object Classification** (in millions of dollars)

Identification code 069-0670-0-1-401	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	13	35	35
25.3 Other goods and services from Federal sources .....		1	1
41.0 Grants, subsidies, and contributions .....		11	11
99.9 Total new obligations, unexpired accounts .....	13	47	47

**Trust Funds****OPERATIONS AND RESEARCH**

(LIQUIDATION OF CONTRACT AUTHORIZATION)

(LIMITATION ON OBLIGATIONS)

(HIGHWAY TRUST FUND)

For payment of obligations incurred in carrying out the provisions of section 403 of title 23, United States Code, including behavioral research on automated driving systems and advanced driver assistance systems and improving consumer responses to safety recalls, section 25024 of the Infrastructure Investment and Jobs Act (Public Law 117-58), and chapter 303 of title 49, United States Code, \$209,600,000, to be derived from the Highway Trust Fund (other than the Mass Transit Account) and to remain available until expended: Provided, That none of the funds in this Act shall be available for the planning or execution of programs the total obligations for which, in fiscal year 2026, are in excess of \$209,600,000: Provided further, That of the sums appropriated under this heading—

(1) \$202,000,000 shall be for programs authorized under section 403 of title 23, United States Code, including behavioral research on automated driving systems and advanced driver assistance systems and improving consumer responses to safety recalls, and section 25024 of the Infrastructure Investment and Jobs Act (Public Law 117-58); and

(2) \$7,600,000 shall be for the national driver register authorized under chapter 303 of title 49, United States Code:

Provided further, That within the \$209,600,000 obligation limitation for operations and research, \$57,500,000 shall remain available until September 30, 2027, and shall be in addition to the amount of any limitation imposed on obligations for future years: Provided further, That amounts for behavioral research on automated driving systems and advanced driver assistance systems and improving consumer responses to safety recalls are in addition to any other funds provided for those purposes for fiscal year 2026 in this Act.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 069-8016-0-7-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Sec. 403 - Highway Safety Research & Development .....	211	198	202
0002 National Driver Register .....	6	7	8
0100 Total Direct Obligations .....	217	205	210
0799 Total direct obligations .....	217	205	210
0801 Operations and Research (Transportation Trust Fund) (Reimbursable) .....	4	5	7
0900 Total new obligations, unexpired accounts .....	221	210	217
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	72	56	56
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	8		

1021 Recoveries of prior year unpaid obligations .....	4		
1025 Unobligated balance of contract authority withdrawn .....	-3		
1070 Unobligated balance (total) .....	73	56	56
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	201	205	210
1138 Appropriations applied to liquidate contract authority .....	-201	-205	-210
Contract authority, mandatory:			
1600 Contract authority .....	201	205	210
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	5	5
1900 Budget authority (total) .....	204	210	215
1930 Total budgetary resources available .....	277	266	271
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	56	56	54

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	186	218	217
3010 New obligations, unexpired accounts .....	221	210	217
3020 Outlays (gross) .....	-185	-211	-275
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3050 Unpaid obligations, end of year .....	218	217	159
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	186	218	217
3200 Obligated balance, end of year .....	218	217	159

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	3	5	5
Outlays, gross:			
4010 Outlays from new discretionary authority .....	82	90	92
4011 Outlays from discretionary balances .....	103	121	183
4020 Outlays, gross (total) .....	185	211	275
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-5	-5
4040 Offsets against gross budget authority and outlays (total) ....	-3	-5	-5
Mandatory:			
4090 Budget authority, gross .....	201	205	210
4180 Budget authority, net (total) .....	201	205	210
4190 Outlays, net (total) .....	182	206	270

**Memorandum (non-add) entries:**

5054 Fund balance in excess of liquidating requirements, SOY: unfunded contract authority .....	48	52	
5055 Fund balance in excess of liquidating requirements, EOY: unfunded contract authority .....	52		
5061 Limitation on obligations (Transportation Trust Funds) .....	201	205	210

The Highway Safety Research and Development programs support research, demonstrations, evaluation, technical assistance, and national leadership activities for behavioral safety programs conducted by State and local governments, as well as various safety associations and organizations. These programs are designed to provide our State and local partners with the latest tools to combat impaired, distracted, and unsafe driving while encouraging occupant protection, pedestrian and bicycle safety, and development of best practices for emergency medical and trauma care systems as part of a comprehensive highway and traffic safety system. This funding supports the National Driver Register's Problem Driver Pointer System, which helps to identify drivers who have been suspended for or convicted of serious traffic offenses, such as driving under the influence of alcohol or other drugs. Finally, this funding will allow NHTSA to improve its vital data collection and analysis, which drives all of the agency's safety activities.

**Object Classification** (in millions of dollars)

Identification code 069-8016-0-7-401	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	29	32	27
11.1 Full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	31	34	29

## OPERATIONS AND RESEARCH—Continued

## Object Classification—Continued

Identification code 069-8016-0-7-401	2024 actual	2025 est.	2026 est.
12.1 Civilian personnel benefits .....	10	12	10
12.1 Civilian personnel benefits .....	1	1	1
21.0 Travel and transportation of persons .....	1	1	1
25.1 Advisory and assistance services .....	101	85	86
25.1 Advisory and assistance services .....	2	3	4
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	19	19	26
25.3 Other goods and services from Federal sources .....	1	1	1
25.5 Research and development contracts .....	3	4	5
25.7 Operation and maintenance of equipment .....	7	7	7
25.7 Operation and maintenance of equipment .....	.....	1	1
41.0 Grants, subsidies, and contributions .....	40	36	38
99.0 Direct obligations .....	217	205	210
99.0 Reimbursable obligations .....	4	5	7
99.9 Total new obligations, unexpired accounts .....	221	210	217

## Employment Summary

Identification code 069-8016-0-7-401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	200	200	168
1001 Direct civilian full-time equivalent employment .....	9	9	9

## HIGHWAY TRAFFIC SAFETY GRANTS

(LIQUIDATION OF CONTRACT AUTHORIZATION)

(LIMITATION ON OBLIGATIONS)

(HIGHWAY TRUST FUND)

For payment of obligations incurred in carrying out provisions of sections 402, 404, and 405 of title 23, United States Code, and grant administration expenses under chapter 4 of title 23, United States Code, to remain available until expended, \$849,654,625, to be derived from the Highway Trust Fund (other than the Mass Transit Account): Provided, That none of the funds in this Act shall be available for the planning or execution of programs for which the total obligations in fiscal year 2026 are in excess of \$849,654,625 for programs authorized under sections 402, 404, and 405 of title 23, United States Code, and grant administration expenses under chapter 4 of title 23, United States Code: Provided further, That of the sums appropriated under this heading—

(1) \$393,400,000 shall be for highway safety programs under section 402 of title 23, United States Code;

(2) \$367,500,000 shall be for national priority safety programs under section 405 of title 23, United States Code;

(3) \$44,300,000 shall be for the high visibility enforcement program under section 404 of title 23, United States Code; and

(4) \$44,454,625 shall be for grant administrative expenses under chapter 4 of title 23, United States Code:

Provided further, That none of these funds shall be used for construction, rehabilitation, or remodeling costs, or for office furnishings and fixtures for State, local or private buildings or structures: Provided further, That not to exceed \$500,000 of the funds made available for national priority safety programs under section 405 of title 23, United States Code, for impaired driving countermeasures (as described in subsection (d) of that section) shall be available for technical assistance to the States: Provided further, That with respect to the "Transfers" provision under section 405(a)(10) of title 23, United States Code, any amounts transferred to increase the amounts made available under section 402 shall include the obligation authority for such amounts: Provided further, That the Administrator shall notify the House and Senate Committees on Appropriations of any exercise of the authority granted under the preceding proviso or under section 405(a)(10) of title 23, United States Code, within 5 days.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 069-8020-0-7-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Sec. 402 - Highway Safety Programs .....	377	386	393

0002 Sec. 404 - High-visibility Enforcement Program .....	40	42	44
0003 Sec. 405 - National Priority Safety Programs .....	353	360	368
0004 Administrative Expenses .....	31	43	44
0005 Sec. 154 / Sec. 164 Transfer from FHWA .....	143	140	.....
0900 Total new obligations, unexpired accounts .....	944	971	849

Budgetary resources:  
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....	57	47	47
1021 Recoveries of prior year unpaid obligations .....	6	.....	.....
1025 Unobligated balance of contract authority withdrawn .....	-28	.....	.....
1070 Unobligated balance (total) .....	35	47	47
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1101 Appropriation (special or trust) .....	813	831	849
1120 Appropriations transferred to other acct [069-8083] .....	-59	.....	.....
1121 Appropriations transferred from other acct [069-8083] .....	.....	140	.....
1138 Appropriations applied to liquidate contract authority .....	-754	-971	-849
<b>Contract authority, mandatory:</b>			
1600 Contract authority .....	813	831	849
1611 Contract authority transferred from other accounts [069-8083] .....	143	140	.....
1640 Contract authority, mandatory (total) .....	956	971	849
1900 Budget authority (total) .....	956	971	849
1930 Total budgetary resources available .....	991	1,018	896
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	47	47	47

## Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,359	1,429	1,379
3010 New obligations, unexpired accounts .....	944	971	849
3020 Outlays (gross) .....	-868	-1,021	-1,019
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6	.....	.....
3050 Unpaid obligations, end of year .....	1,429	1,379	1,209
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1,359	1,429	1,379
3200 Obligated balance, end of year .....	1,429	1,379	1,209

## Budget authority and outlays, net:

<b>Discretionary:</b>			
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	106	167	153
4011 Outlays from discretionary balances .....	762	854	866
4020 Outlays, gross (total) .....	868	1,021	1,019
<b>Mandatory:</b>			
4090 Budget authority, gross .....	956	971	849
4180 Budget authority, net (total) .....	956	971	849
4190 Outlays, net (total) .....	868	1,021	1,019

## Memorandum (non-add) entries:

5054 Fund balance in excess of liquidating requirements, SOY: unfunded contract authority .....	232	59	.....
5055 Fund balance in excess of liquidating requirements, EOY: unfunded contract authority .....	59	.....	.....
5061 Limitation on obligations (Transportation Trust Funds) .....	956	971	850

NHTSA provides grants to States for activities related to highway traffic safety. The State and Community Safety Grants Program (Section 402) supports multi-faceted State highway safety programs designed to reduce traffic crashes and the resulting deaths, injuries, and property damage. The Agency will continue to implement the use of performance measures and data-driven targets as a condition of approval in these programs and to ensure efficient and effective use of funds. NHTSA also will use dedicated funds from the program to support high visibility enforcement campaigns that promote the use of seat belts and the reduction of impaired and distracted driving. The National Priority Safety Programs (Section 405) allow the Agency to make grant awards to States to address national priorities, such as impaired driving, occupant protection, distracted driving, and non-motorized safety, among others.

## Object Classification (in millions of dollars)

Identification code 069-8020-0-7-401	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	11	12	12



11.9	Total personnel compensation .....	11	12	12
12.1	Civilian personnel benefits .....	4	4	4
21.0	Travel and transportation of persons .....	1	1	1
23.1	Rental payments to GSA .....	1	2	3
25.1	Advisory and assistance services .....	40	42	44
25.1	Advisory and assistance services .....	6	7	7
25.1	Advisory and assistance services .....	9	15	15
25.3	Other goods and services from Federal sources .....	5	8	8
25.7	Operation and maintenance of equipment .....	1	1	1
41.0	Grants, subsidies, and contributions .....	377	386	393
41.0	Grants, subsidies, and contributions .....	346	353	361
41.0	Grants, subsidies, and contributions .....	143	140	.....
99.9	Total new obligations, unexpired accounts .....	944	971	849

**Employment Summary**

Identification code 069-8020-0-7-401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	78	78	78

**ADMINISTRATIVE PROVISIONS**

*SEC. 140. The limitations on obligations for the programs of the National Highway Traffic Safety Administration set in this Act shall not apply to obligations for which obligation authority was made available in previous public laws but only to the extent that the obligation authority has not lapsed or been used.*

**FEDERAL RAILROAD ADMINISTRATION**

The Federal Railroad Administration's (FRA) mission is to enable the safe, reliable, and efficient movement of people and goods for a strong America, now and in the future. FRA executes its dual railroad safety and development mission by establishing and enforcing minimum safety standards, modernizing regulations to enable technological advances that promote safety, investing in rail services and infrastructure, and researching and developing innovations and advanced technology solutions. FRA's safety oversight and grant programs enable the agency to address safety concerns across the railroad network and empower the railroad industry to effectively innovate and respond to emerging safety and operational challenges to ensure the continued growth of the U.S. economy.

**Federal Funds****SAFETY AND OPERATIONS**

*For necessary expenses of the Federal Railroad Administration, not otherwise provided for, \$268,000,000, of which \$25,000,000 shall remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing (in millions of dollars)**

Identification code 069-0700-0-1-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Safety and Operations .....	278	291	271
0100 Total direct program .....	278	291	271
0799 Total direct obligations .....	278	291	271
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	46	36	15
1021 Recoveries of prior year unpaid obligations .....	1	2	.....
1070 Unobligated balance (total) .....	47	38	15
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	268	268	268
1900 Budget authority (total) .....	268	268	268
1930 Total budgetary resources available .....	315	306	283
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....

1941	Unexpired unobligated balance, end of year .....	36	15	12
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	110	109	133
3010	New obligations, unexpired accounts .....	278	291	271
3011	Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020	Outlays (gross) .....	-286	-274	-268
3031	Unpaid obligations transferred from other accts [070-0413] .....	9	9	.....
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	-2	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050	Unpaid obligations, end of year .....	109	133	136
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	110	109	133
3200	Obligated balance, end of year .....	109	133	136

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	268	268	268
Outlays, gross:				
4010	Outlays from new discretionary authority .....	219	204	204
4011	Outlays from discretionary balances .....	67	70	64
4020	Outlays, gross (total) .....	286	274	268
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources: .....	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total) ....	-1	.....	.....
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	1	.....	.....
4070	Budget authority, net (discretionary) .....	268	268	268
4080	Outlays, net (discretionary) .....	285	274	268
4180	Budget authority, net (total) .....	268	268	268
4190	Outlays, net (total) .....	285	274	268

Funds requested in the Safety and Operations account support the Federal Railroad Administration's (FRA) personnel and administrative expenses, the cost of railroad safety inspectors, and other program activities including contracts. Resources are also provided to fund information management, technology, safety education, and outreach.

**Object Classification (in millions of dollars)**

Identification code 069-0700-0-1-401	2024 actual	2025 est.	2026 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	120	130	113
11.3	Other than full-time permanent .....	1	1	1
11.5	Other personnel compensation .....	5	5	5
11.9	Total personnel compensation .....	126	136	119
12.1	Civilian personnel benefits .....	48	53	45
21.0	Travel and transportation of persons .....	12	10	14
23.1	Rental payments to GSA .....	1	2	1
23.3	Communications, utilities, and miscellaneous charges .....	.....	.....	1
24.0	Printing and reproduction .....	1	1	1
25.1	Advisory and assistance services .....	50	46	41
25.2	Other services from non-Federal sources .....	2	2	1
25.3	Other goods and services from Federal sources .....	34	38	47
25.4	Operation and maintenance of facilities .....	1	.....	.....
26.0	Supplies and materials .....	1	.....	.....
31.0	Equipment .....	1	1	.....
41.0	Grants, subsidies, and contributions .....	1	2	1
99.0	Direct obligations .....	278	291	271
99.9	Total new obligations, unexpired accounts .....	278	291	271

**Employment Summary**

Identification code 069-0700-0-1-401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	947	947	858

## RAILROAD SAFETY GRANTS

## Program and Financing (in millions of dollars)

Identification code 069-0702-0-1-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Rail Safety Grants .....	1	2	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	2	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	2
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	5	4	2
1930 Total budgetary resources available .....	5	4	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	2	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	11	12
3010 New obligations, unexpired accounts .....	1	2	1
3020 Outlays (gross) .....	-1	-1	-7
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	11	12	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	11	12
3200 Obligated balance, end of year .....	11	12	6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	1	1	7
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	1	1	7

In 2016, \$50 million was appropriated under the Railroad Safety Grants heading to be equally distributed to Railroad Safety Infrastructure Improvement Grants and Railroad Safety Technology Grants. The Fixing America's Surface Transportation (FAST) Act of 2015 (P.L. 114-94) repealed the Railroad Safety Infrastructure Improvement Grants program and did not authorize new funding for the Railroad Safety Technology Grants program. No new funds are requested for this account for 2026.

## RAILROAD RESEARCH AND DEVELOPMENT

*For necessary expenses for railroad research and development, \$44,000,000, to remain available until expended: Provided, That of the amounts provided under this heading, up to \$3,000,000 shall be available pursuant to section 20108(d) of title 49, United States Code, for the construction, alteration, and repair of buildings and improvements at the Transportation Technology Center.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 069-0745-0-1-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Railroad System Issues .....	16	10	12
0002 Human Factors .....	9	4	6
0012 Track Program .....	9	7	9
0013 Rolling Stock Program .....	8	6	8
0014 Train Control and Communication .....	2	3	5
0100 Total direct program .....	44	30	40
0799 Total direct obligations .....	44	30	40
0801 Railroad Research and Development (Reimbursable) .....	1	1	1
0900 Total new obligations, unexpired accounts .....	45	31	41
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	38	62
1021 Recoveries of prior year unpaid obligations .....	6	1	1
1070 Unobligated balance (total) .....	28	39	63

## Budget authority:

1100 Appropriations, discretionary:			
Appropriation .....	54	54	44
Spending authority from offsetting collections, discretionary:			
Collected .....	1		
1700 Budget authority (total) .....	55	54	44
1900 Total budgetary resources available .....	83	93	107
1941 Memorandum (non-add) entries:			
Unexpired unobligated balance, end of year .....	38	62	66

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	65	68	48
3010 New obligations, unexpired accounts .....	45	31	41
3020 Outlays (gross) .....	-36	-50	-51
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6	-1	-1
3050 Unpaid obligations, end of year .....	68	48	37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	65	68	48
3200 Obligated balance, end of year .....	68	48	37

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	55	54	44
Outlays, gross:			
4010 Outlays from new discretionary authority .....	7	11	9
4011 Outlays from discretionary balances .....	29	39	42
4020 Outlays, gross (total) .....	36	50	51
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-1		
4180 Budget authority, net (total) .....	54	54	44
4190 Outlays, net (total) .....	35	50	51

Funding requested in the Railroad Research and Development Program is focused on improving railroad safety. Research provides the scientific and engineering support for the Federal Railroad Administration's railroad safety oversight mission. It also identifies and develops emerging technologies for the rail industry to adopt voluntarily. The outcomes of the research and development reduce accidents and incidents. In addition to improving safety, the program contributes towards activities to achieve and maintain a state of good repair and promote job creation and economic growth.

The program focuses on the following areas of research:

*Track Program.*—Reducing derailments due to track related causes.

*Rolling Stock Program.*—Reducing derailments due to equipment failures, to minimize the consequences of derailments, and to minimize hazardous material releases.

*Train Control and Communication.*—Reducing train to train collisions and train collisions with objects on the line and at grade crossings.

*Human Factors Program.*—Reducing accidents caused by human error.

*Railroad System Issues Program.*—Prioritizing Research and Development projects on the basis of relevance to safety risk reduction and other DOT goals.

## Object Classification (in millions of dollars)

Identification code 069-0745-0-1-401	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.5 Research and development contracts .....	34	25	33
41.0 Grants, subsidies, and contributions .....	10	5	7
99.0 Direct obligations .....	44	30	40
99.0 Reimbursable obligations .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	45	31	41

## RESTORATION AND ENHANCEMENT GRANTS

## Program and Financing (in millions of dollars)

Identification code 069–0127–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 R&E Grants .....	13	.....	14
0003 R&E Special Transportation Circumstances .....	.....	1	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	13	1	14
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	32	19	18
1930 Total budgetary resources available .....	32	19	18
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	19	18	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	14	10
3010 New obligations, unexpired accounts .....	13	1	14
3020 Outlays (gross) .....	-1	-5	-4
3050 Unpaid obligations, end of year .....	14	10	20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	14	10
3200 Obligated balance, end of year .....	14	10	20
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	1	5	4
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	1	5	4

Restoration and Enhancement Grants provide operating assistance to initiate, restore, or enhance intercity passenger rail transportation. The program limits assistance to six years per route. Eligible recipients include States (including interstate compacts), local governments, Amtrak or other rail carriers that provide intercity passenger rail service, federally recognized Indian Tribes, and any rail carrier in partnership with another eligible public-sector applicant. No new funds are requested for this account in 2026.

## MAGNETIC LEVITATION TECHNOLOGY DEPLOYMENT PROGRAM

## Program and Financing (in millions of dollars)

Identification code 069–0129–0–1–401	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	14	14
1930 Total budgetary resources available .....	14	14	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14	14	14
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

The Magnetic Levitation Technology Deployment Program provides grants to states to fund eligible capital costs and preconstruction planning activities that support the deployment of magnetic levitation (maglev) transportation projects. No new funds are requested for this account for 2026.

## GRANTS TO THE NATIONAL RAILROAD PASSENGER CORPORATION

## Program and Financing (in millions of dollars)

Identification code 069–0704–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0009 Sandy Oversight .....	.....	1	.....
0900 Total new obligations, unexpired accounts (object class 25.1) .....	.....	1	.....

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	.....
1930 Total budgetary resources available .....	1	1	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	.....	.....

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	44	33	27
3010 New obligations, unexpired accounts .....	.....	1	.....
3020 Outlays (gross) .....	-11	-7	-10
3050 Unpaid obligations, end of year .....	33	27	17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	44	33	27
3200 Obligated balance, end of year .....	33	27	17

## Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	11	7	10
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	11	7	10

Prior to 2006, FRA received annual appropriations in this account for grants to the National Railroad Passenger Corporation (Amtrak). Since then, several one-time appropriations or funding transfers have been directed to this account, including \$1.3 billion in funds under the American Recovery and Reinvestment Act of 2009, \$112 million from the Disaster Relief Appropriations Act of 2013 (P.L. 113–2) for recovery efforts from super storm Sandy, \$185 million transfer from the Federal Transit Administration for the Hudson Yards disaster resiliency project in New York City, and a \$13 million transfer from the Federal Transit Administration for the Metropolitan Transportation Authority/Long Island Rail Road's Long Island City and 1st Avenue Generator and Waterproofing project in New York City. No new funds are requested for this account for 2026.

## NATIONAL NETWORK GRANTS TO THE NATIONAL RAILROAD PASSENGER CORPORATION

To enable the Secretary of Transportation to make grants to the National Railroad Passenger Corporation for activities associated with the National Network as authorized by section 22101(b) of the Infrastructure Investment and Jobs Act (division B of Public Law 117–58), \$1,577,000,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–1775–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants for National Network .....	1,277	1,277	1,566
0003 State Supported Route Committee .....	3	6	3
0011 Grants for National Network (IIJA Supp) .....	3,130	3,128	3,128
0013 State Supported Route Committee (IIJA Supp) .....	6	6	3
0014 Amtrak Restoration and Enhancement Grants (IIJA Supp) .....	.....	100	50
0015 Interstate Rail Compact Grants (IIJA Supp) .....	.....	3	3
0900 Total new obligations, unexpired accounts .....	4,416	4,520	4,753
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	127	186	144
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	127	186	.....
1010 Unobligated balance transfer to other accts [069–0759] .....	-6	-2	-1
1070 Unobligated balance (total) .....	121	184	143
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,286	1,286	1,577
1120 Appropriations transferred to other acct [069–0759] .....	-5	-6	-8
1160 Appropriation, discretionary (total) .....	1,281	1,280	1,569
Advance appropriations, discretionary:			
1170 Advance appropriation [Discretionary, IIJA of 2021, Appropriations Committee] .....	3,200	3,200	3,200
1900 Budget authority (total) .....	4,481	4,480	4,769
1930 Total budgetary resources available .....	4,602	4,664	4,912

NATIONAL NETWORK GRANTS TO THE NATIONAL RAILROAD PASSENGER CORPORATION—Continued  
Program and Financing—Continued

Identification code 069–1775–0–1–401	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	186	144	159
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,720	8,287	10,263
3010 New obligations, unexpired accounts .....	4,416	4,520	4,753
3020 Outlays (gross) .....	-1,849	-2,544	-3,754
3050 Unpaid obligations, end of year .....	8,287	10,263	11,262
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5,720	8,287	10,263
3200 Obligated balance, end of year .....	8,287	10,263	11,262
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	4,481	4,480	4,769
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,277	1,276	1,564
4011 Outlays from discretionary balances .....	572	1,268	2,190
4020 Outlays, gross (total) .....	1,849	2,544	3,754
4180 Budget authority, net (total) .....	4,481	4,480	4,769
4190 Outlays, net (total) .....	1,849	2,544	3,754

The Fixing America's Surface Transportation Act authorized two new appropriations accounts for the National Railroad Passenger Corporation (Amtrak)—Northeast Corridor Grants and National Network Grants. Funds for the National Network Grants to the National Railroad Passenger Corporation account provide capital, operating, and debt service funding for Amtrak activities related to the National Network, which includes Amtrak's State-Supported services, Long Distance services, and other Amtrak costs not allocated to the Northeast Corridor. Amtrak began receiving its annual appropriations from Congress under this account structure in 2017.

Object Classification (in millions of dollars)

Identification code 069–1775–0–1–401	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	2		
41.0 Grants, subsidies, and contributions .....	4,414	4,520	4,753
99.9 Total new obligations, unexpired accounts .....	4,416	4,520	4,753

NORTHEAST CORRIDOR GRANTS TO THE NATIONAL RAILROAD PASSENGER CORPORATION

To enable the Secretary of Transportation to make grants to the National Railroad Passenger Corporation for activities associated with the Northeast Corridor as authorized by section 22101(a) of the Infrastructure Investment and Jobs Act (Public Law 117–58), \$850,000,000, to remain available until expended: Provided, That the Secretary may retain up to one-half of 1 percent of the amounts made available under both this heading in this Act and the "National Network Grants to the National Railroad Passenger Corporation" heading in this Act to fund the costs of project management and oversight of activities authorized by section 22101(c) of the Infrastructure Investment and Jobs Act (Public Law 117–58).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 069–1774–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants for Northeast Corridor .....	1,130	1,130	840
0003 Northeast Corridor Commission .....		15	6
0011 Grants for Northeast Corridor (IIJA Supp) .....	1,189	1,189	1,189
0013 Northeast Corridor Commission (IIJA Supp) .....	2	13	5
0900 Total new obligations, unexpired accounts (object class 41.0) .....	2,321	2,347	2,040

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	21	30	17
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	21	30	
1010 Unobligated balance transfer to other accts [069–0759] .....	-6	-1	-5
1070 Unobligated balance (total) .....	15	29	12
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,141	1,141	850
1120 Appropriations transferred to other acct [069–0759] .....	-5	-6	-4
1160 Appropriation, discretionary (total) .....	1,136	1,135	846
Advance appropriations, discretionary:			
1170 Advance appropriation [Discretionary, IIJA of 2021, Appropriations Committee] .....	1,200	1,200	1,200
1900 Budget authority (total) .....	2,336	2,335	2,046
1930 Total budgetary resources available .....	2,351	2,364	2,058
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	30	17	18

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,182	3,183	3,675
3010 New obligations, unexpired accounts .....	2,321	2,347	2,040
3020 Outlays (gross) .....	-1,320	-1,855	-1,930
3050 Unpaid obligations, end of year .....	3,183	3,675	3,785
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,182	3,183	3,675
3200 Obligated balance, end of year .....	3,183	3,675	3,785

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	2,336	2,335	2,046
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,131	1,129	842
4011 Outlays from discretionary balances .....	189	726	1,088
4020 Outlays, gross (total) .....	1,320	1,855	1,930
4180 Budget authority, net (total) .....	2,336	2,335	2,046
4190 Outlays, net (total) .....	1,320	1,855	1,930

The Fixing America's Surface Transportation Act authorized two new appropriations accounts for the National Railroad Passenger Corporation (Amtrak)—Northeast Corridor Grants and National Network Grants. Funds for the Northeast Corridor Grants to the National Railroad Passenger Corporation account provide capital, operating, and debt service funding for Amtrak activities related to the Northeast Corridor. Amtrak began receiving its annual appropriations from Congress under this account structure in 2017.

INTERCITY PASSENGER RAIL GRANT PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–0715–0–1–401	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5		
3020 Outlays (gross) .....	-5		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	5		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	5		

This competitive grant program encourages State participation in passenger rail service. Under this program, a State or States may apply for grants for up to 50 percent of the cost of capital investments necessary to support improved intercity passenger rail service that either requires no operating subsidy or for which the State or States agree to provide any needed operating subsidy. To qualify for funding, States must include intercity passenger rail service as an integral part of statewide transportation planning as

required under 23 U.S.C. 135. Additionally, the specific project must be on the Statewide Transportation Improvement Plan at the time of application. No new funds are requested for this account for 2026.

#### CAPITAL ASSISTANCE FOR HIGH SPEED RAIL CORRIDORS AND INTERCITY PASSENGER RAIL SERVICE

##### Program and Financing (in millions of dollars)

Identification code 069-0719-0-1-401	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	53		
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-53		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,193	1,192	1,111
3020 Outlays (gross) .....	-1	-81	-170
3050 Unpaid obligations, end of year .....	1,192	1,111	941
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,193	1,192	1,111
3200 Obligated balance, end of year .....	1,192	1,111	941
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-53		
Outlays, gross:			
4011 Outlays from discretionary balances .....	1	81	170
4180 Budget authority, net (total) .....	-53		
4190 Outlays, net (total) .....	1	81	170

Through this program, FRA provides capital grants to States to invest in and improve intercity passenger rail service, including the development of new high-speed rail capacity. This account received \$8 billion provided by the American Recovery and Reinvestment Act of 2009 and an additional \$2.1 billion provided in 2010. No new funds are requested for this account for 2026.

#### NEXT GENERATION HIGH-SPEED RAIL

##### Program and Financing (in millions of dollars)

Identification code 069-0722-0-1-401	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3020 Outlays (gross) .....			-1
3050 Unpaid obligations, end of year .....	1	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....			1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			1

The Next Generation High-Speed Rail Program funds research, development, technology demonstration programs, and the planning and analysis required to evaluate high speed rail technology proposals. No new funds are requested for this account for 2026.

#### NORTHEAST CORRIDOR IMPROVEMENT PROGRAM

##### Program and Financing (in millions of dollars)

Identification code 069-0123-0-1-401	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10		
3020 Outlays (gross) .....	-10		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	10		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	10		

Prior to 2001, this program provided funds to upgrade passenger rail service in the Northeast Corridor between Washington, District of Columbia, and Boston, Massachusetts. For 2016, \$19 million was provided for grants to Amtrak for shared use infrastructure on the Northeast Corridor identified in the Northeast Corridor Commission's five-year capital plan. No new funds are requested for this account for 2026.

#### RAIL LINE RELOCATION AND IMPROVEMENT PROGRAM

##### Program and Financing (in millions of dollars)

Identification code 069-0716-0-1-401	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The Rail Line Relocation and Improvement program provides Federal assistance to States for relocating or making necessary improvements to local rail lines. The program was repealed by the Fixing America's Surface Transportation (FAST) Act; however, the project eligibilities are included under the Consolidated Rail Infrastructure and Safety Improvements program. No new funds are requested for this account for 2026.

#### RAIL SAFETY TECHNOLOGY PROGRAM

##### Program and Financing (in millions of dollars)

Identification code 069-0701-0-1-401	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3020 Outlays (gross) .....			-1
3050 Unpaid obligations, end of year .....	1	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....			1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			1

The Railroad Safety Technology Program is a competitive grant program for the deployment of train control technologies to passenger and freight

## RAIL SAFETY TECHNOLOGY PROGRAM—Continued

rail carriers, railroad suppliers, and State and local governments. No new funds are requested for this account for 2026.

## FEDERAL-STATE PARTNERSHIP FOR INTERCITY PASSENGER RAIL

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–2810–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Fed-State SOGR Grants .....	65	230	269
0003 Fed-State IPR Grants - NEC Projects .....		138	140
0004 Fed-State IPR Grants - Non-NEC Projects .....		109	110
0005 Regional Planning Guidance and Corridor Planning .....		4	
0009 Fed-State IPR Grants - NEC Projects (IIA Supp) .....	1,900	12,320	3,365
0010 Fed-State IPR Grants - Non-NEC Projects (IIA Supp) .....	4,058	2,791	1,228
0011 Regional Planning Guidance and Corridor Planning (IIA Supp) .....	96	12	12
0900 Total new obligations, unexpired accounts (object class 41.0) .....	6,119	15,604	5,124
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15,065	16,220	7,889
1010 Unobligated balance transfer to other accts [069–0759] .....			-144
1070 Unobligated balance (total) .....	15,065	16,220	7,745
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	75	75	
1120 Appropriations transferred to other acct [069–0759] .....	-1	-2	
1160 Appropriation, discretionary (total) .....	74	73	
Advance appropriations, discretionary:			
1170 Advance appropriation .....	7,200	7,200	7,200
1900 Budget authority (total) .....	7,274	7,273	7,200
1930 Total budgetary resources available .....	22,339	23,493	14,945
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	16,220	7,889	9,821
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	387	6,441	21,054
3010 New obligations, unexpired accounts .....	6,119	15,604	5,124
3020 Outlays (gross) .....	-65	-991	-1,651
3050 Unpaid obligations, end of year .....	6,441	21,054	24,527
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	387	6,441	21,054
3200 Obligated balance, end of year .....	6,441	21,054	24,527
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7,274	7,273	7,200
Outlays, gross:			
4011 Outlays from discretionary balances .....	65	991	1,651
4180 Budget authority, net (total) .....	7,274	7,273	7,200
4190 Outlays, net (total) .....	65	991	1,651

The Federal-State Partnership for Intercity Passenger Rail program is intended to reduce the state of good repair backlog, improve performance, or expand or establish new intercity passenger rail service. Eligible activities include capital projects to meet the program purpose, as well as planning, environmental studies, and final design of such projects. Eligible recipients include states (including interstate compacts), local governments, Amtrak, and federally recognized Indian Tribes. The program was originally authorized in 2015 by the Fixing America's Surface Transportation Act and was modified in 2021 by the Infrastructure Investment and Jobs Act.

## CONSOLIDATED RAIL INFRASTRUCTURE AND SAFETY IMPROVEMENTS

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses related to consolidated rail infrastructure and safety improvements grants, as authorized by section 22907 of title 49, United States Code,

\$500,000,000, to remain available until expended: Provided, That for amounts made available under this heading in this Act, eligible recipients under section 22907(b)(7) of title 49, United States Code, shall include any holding company of a Class II railroad or Class III railroad (as those terms are defined in section 20102 of title 49, United States Code): Provided further, That unobligated balances remaining after 6 years from the date of enactment of this Act may be used for any eligible project under section 22907(c) of title 49, United States Code: Provided further, That, for eligible projects under section 22907(c)(11) of title 49, United States Code, eligible recipients under section 22907(b) of title 49, United States Code, shall include any State, county, municipal, local, and regional law enforcement agency, and section 22907(h)(2) of title 49, United States Code, shall not apply to such projects: Provided further, That the requirements under section 22907(e)(1)(B) of title 49, United States Code, shall not apply for projects eligible under paragraphs (8), (10), (12), (13), (14), (15), and law enforcement projects under paragraph (11) of section 22907(c) of title 49, United States Code: Provided further, That the Secretary may withhold up to 2 percent of the amounts made available under this heading in this Act for the costs of award and project management oversight of grants carried out under title 49, United States Code.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–2811–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CRISI Grants .....	155	676	429
0004 CRISI Special Transportation Circumstances .....	3	4	5
0005 CRISI Positive Train Control .....			11
0007 CRISI Trespass .....	1	15	3
0008 New Intercity Passenger Rail Service Routes and Alignments ....	6	150	
0010 CRISI Grants (IIA Supp) .....	283	861	547
0012 CRISI Special Transportation Circumstances (IIA Supp) .....		5	5
0013 Community Project Funding/ Congressionally Directed Spending .....	11	79	60
0900 Total new obligations, unexpired accounts (object class 41.0) .....	459	1,790	1,060
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,606	4,356	3,670
1010 Unobligated balance transfer to other accts [069–0759] .....			-20
1021 Recoveries of prior year unpaid obligations .....	14	6	
1070 Unobligated balance (total) .....	3,620	4,362	3,650
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	199	100	500
1120 Appropriations transferred to other acct [069–0759] .....	-4	-2	-10
1160 Appropriation, discretionary (total) .....	195	98	490
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,000	1,000	1,000
1900 Budget authority (total) .....	1,195	1,098	1,490
1930 Total budgetary resources available .....	4,815	5,460	5,140
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4,356	3,670	4,080
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	693	975	2,594
3010 New obligations, unexpired accounts .....	459	1,790	1,060
3020 Outlays (gross) .....	-163	-165	-378
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14	-6	
3050 Unpaid obligations, end of year .....	975	2,594	3,276
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	693	975	2,594
3200 Obligated balance, end of year .....	975	2,594	3,276
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,195	1,098	1,490
Outlays, gross:			
4011 Outlays from discretionary balances .....	163	165	378
4180 Budget authority, net (total) .....	1,195	1,098	1,490
4190 Outlays, net (total) .....	163	165	378

Consolidated Rail Infrastructure and Safety Improvements are intended to improve the safety, efficiency, and reliability of passenger and freight rail systems. Eligible activities include a wide range of freight and passenger rail capital, safety technology deployment, planning, environmental ana-

lyses, research, workforce development and training projects. Eligible recipients include States (including interstate compacts), local governments, Class II and Class III railroads and associations that represent such entities, Amtrak and other intercity passenger rail operators, rail carriers and equipment manufacturers that partner with an eligible public-sector applicant, federally recognized Indian Tribes, the Transportation Research Board, University Transportation Centers, and non-profit rail labor organizations. The program was authorized in 2015 by the Fixing America's Surface Transportation Act.

## RAILROAD CROSSING ELIMINATION PROGRAM

## Program and Financing (in millions of dollars)

Identification code 069–0760–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Railroad Crossing Elimination Grants .....	94		
0003 Planning Projects .....	9		
0011 Railroad Crossing Elimination Grants (IIA Supp) .....		211	491
0013 Planning Projects (IIA Supp) .....		70	18
0015 RRX Special Transportation Circumstances (IIA Supp) .....		17	42
0900 Total new obligations, unexpired accounts (object class 41.0) .....	103	298	551
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,188	1,684	1,986
1010 Unobligated balance transfer to other accts [069–2812] .....	-1		
1010 Unobligated balance transfer to other accts [069–0759] .....			-12
1070 Unobligated balance (total) .....	1,187	1,684	1,974
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	600	600	600
1900 Budget authority (total) .....	600	600	600
1930 Total budgetary resources available .....	1,787	2,284	2,574
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,684	1,986	2,023
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		103	391
3010 New obligations, unexpired accounts .....	103	298	551
3020 Outlays (gross) .....		-10	-86
3050 Unpaid obligations, end of year .....	103	391	856
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		103	391
3200 Obligated balance, end of year .....	103	391	856
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	600	600	600
Outlays, gross:			
4011 Outlays from discretionary balances .....		10	86
4180 Budget authority, net (total) .....	600	600	600
4190 Outlays, net (total) .....		10	86

The Railroad Crossing Elimination Program was authorized by the Infrastructure Investment and Jobs Act to award grants for highway-rail and pathway-rail grade crossing projects to improve safety and the mobility of people and goods. Eligible projects include grade separations and closures, track relocation, and improvements to or installation of protection devices, as well as planning, environmental review, and design of such projects. No new funds are requested for this account in 2026.

## FINANCIAL ASSISTANCE OVERSIGHT AND TECHNICAL ASSISTANCE

## Program and Financing (in millions of dollars)

Identification code 069–0759–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Financial Assistance Oversight and Technical Assistance .....	25	24	20

0002 Financial Assistance Oversight and Technical Assistance (IIA Supp) .....	46	52	56
0900 Total new obligations, unexpired accounts .....	71	76	76
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	193	149	92
1011 Unobligated balance transfer from other acct [069–1775] .....	6	2	1
1011 Unobligated balance transfer from other acct [069–2811] .....			20
1011 Unobligated balance transfer from other acct [069–2810] .....			144
1011 Unobligated balance transfer from other acct [069–1774] .....	6	1	5
1011 Unobligated balance transfer from other acct [069–0760] .....			12
1070 Unobligated balance (total) .....	205	152	274
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [069–1774] .....	5	6	4
1121 Appropriations transferred from other acct [069–1775] .....	5	6	8
1121 Appropriations transferred from other acct [069–2810] .....	1	2	
1121 Appropriations transferred from other acct [069–2811] .....	4	2	10
1160 Appropriation, discretionary (total) .....	15	16	22
1900 Budget authority (total) .....	15	16	22
1930 Total budgetary resources available .....	220	168	296
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	149	92	220
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	28	37	36
3010 New obligations, unexpired accounts .....	71	76	76
3020 Outlays (gross) .....	-62	-77	-82
3050 Unpaid obligations, end of year .....	37	36	30
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	28	37	36
3200 Obligated balance, end of year .....	37	36	30
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15	16	22
Outlays, gross:			
4010 Outlays from new discretionary authority .....			1
4011 Outlays from discretionary balances .....	62	77	81
4020 Outlays, gross (total) .....	62	77	82
4180 Budget authority, net (total) .....	15	16	22
4190 Outlays, net (total) .....	62	77	82

This account may receive funds transferred from grant programs to support the award, administration, project management oversight, and technical assistance for financial assistance programs administered by the Federal Railroad Administration.

## Object Classification (in millions of dollars)

Identification code 069–0759–0–1–401	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	23	24	23
12.1 Civilian personnel benefits .....	9	9	9
21.0 Travel and transportation of persons .....	1	1	1
25.1 Advisory and assistance services .....	36	42	43
25.3 Other goods and services from Federal sources .....	1		
25.7 Operation and maintenance of equipment .....	1		
99.9 Total new obligations, unexpired accounts .....	71	76	76

## Employment Summary

Identification code 069–0759–0–1–401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	165	165	160

## ADMINISTRATIVE PROVISIONS—FEDERAL RAILROAD ADMINISTRATION

## (INCLUDING TRANSFER OF FUNDS)

SEC. 150. The amounts made available to the Secretary or to the Federal Railroad Administration for the costs of award, administration, and project management oversight of financial assistance which are administered by the Federal Railroad Administration, in this and prior Acts, may be transferred to the Federal Railroad

Administration's "Financial Assistance Oversight and Technical Assistance" account for the necessary expenses to support the award, administration, project management oversight, and technical assistance of financial assistance administered by the Federal Railroad Administration, in the same manner as appropriated for in this and prior Acts: Provided, That this section shall not apply to amounts that were previously designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 151. None of the funds made available to the National Railroad Passenger Corporation may be used to fund any overtime costs in excess of \$35,000 for any individual employee: Provided, That the President of Amtrak may waive the cap set in the preceding proviso for specific employees when the President of Amtrak determines such a cap poses a risk to the safety and operational efficiency of the system: Provided further, That the President of Amtrak shall report to the House and Senate Committees on Appropriations no later than 60 days after the date of enactment of this Act, a summary of all overtime payments incurred by Amtrak for 2025 and the three prior calendar years: Provided further, That such summary shall include the total number of employees that received waivers and the total overtime payments Amtrak paid to employees receiving waivers for each month for 2025 and for the three prior calendar years.

SEC. 152. None of the funds made available to the National Railroad Passenger Corporation under the headings "Northeast Corridor Grants to the National Railroad Passenger Corporation" and "National Network Grants to the National Railroad Passenger Corporation" may be used to reduce the total number of Amtrak Police Department uniformed officers patrolling on board passenger trains or at stations, facilities or rights-of-way below the staffing level on May 1, 2019.

SEC. 153. Section 22909 of title 49, United States Code, is amended in paragraph (2) of subsection (j), by striking "shall transfer" and inserting "may transfer".

SEC. 154. Notwithstanding section 22909(c) of title 49, United States Code, eligible recipients for funds made available for the "Railroad Crossing Elimination Program" for fiscal year 2026 in title VIII of division J of the Infrastructure Investment and Jobs Act (Public Law 117–58) shall include nonprofit organizations.

## FEDERAL TRANSIT ADMINISTRATION

The 2026 Budget request of \$17.0 billion will provide grant funding to State and local governments, public and private transit operators, and other recipients to enhance public transportation across the United States. Additionally, the Infrastructure Investment and Jobs Act provides \$4.25 billion in supplemental advance appropriations for the Federal Transit Administration (FTA), bringing total budgetary resources to \$21.2 billion. FTA's grant programs fund and oversee the construction of new public transit and the purchase and maintenance of transit vehicles and equipment, subsidize public transit operations, support regional transportation planning efforts, and improve technology and service methods critical to the delivery of public transportation.

### Federal Funds

#### ADMINISTRATIVE EXPENSES

##### Program and Financing (in millions of dollars)

Identification code 069–1120–0–1–401	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	
3020 Outlays (gross) .....		-2	
3050 Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	
3200 Obligated balance, end of year .....	2		

##### Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	2		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	2		

As authorized under the Infrastructure Investment and Jobs Act, Federal Transit Administration's (FTA) administrative expenses activities were moved to the Transit Formula Grants Account beginning in 2022.

#### JOB ACCESS AND REVERSE COMMUTE GRANTS

##### Program and Financing (in millions of dollars)

Identification code 069–1125–0–1–401	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

For 2026, no resources are requested for this account.

#### GRANTS TO THE WASHINGTON METROPOLITAN AREA TRANSIT AUTHORITY

For grants to the Washington Metropolitan Area Transit Authority as authorized under section 601 of division B of the Passenger Rail Investment and Improvement Act of 2008 (Public Law 110–432), \$150,000,000, to remain available until expended: Provided, That the Secretary of Transportation shall approve grants for capital and preventive maintenance expenditures for the Washington Metropolitan Area Transit Authority only after receiving and reviewing a request for each specific project: Provided further, That the Secretary shall determine that the Washington Metropolitan Area Transit Authority has placed the highest priority on those investments that will improve the safety of the system before approving such grants.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

##### Program and Financing (in millions of dollars)

Identification code 069–1128–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Washington Metropolitan Area Transit Authority .....	149	149	149
0002 Oversight .....	1	1	1
0900 Total new obligations, unexpired accounts .....	150	150	150
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	11	11
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	150	150	150
1930 Total budgetary resources available .....	161	161	161
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	11	11	11
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	133	182	117
3010 New obligations, unexpired accounts .....	150	150	150
3020 Outlays (gross) .....	-101	-215	-151
3050 Unpaid obligations, end of year .....	182	117	116
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	133	182	117
3200 Obligated balance, end of year .....	182	117	116
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	150	150	150
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	75	75



4011	Outlays from discretionary balances .....	95	140	76
4020	Outlays, gross (total) .....	101	215	151
4180	Budget authority, net (total) .....	150	150	150
4190	Outlays, net (total) .....	101	215	151

This program provides grants to the Washington Metropolitan Area Transit Authority (WMATA) for capital investment and asset rehabilitation activities. The 2026 budget requests \$150 million for capital projects to help return the existing system to a state of good repair and to improve the safety and reliability of service throughout the WMATA system. This funding will support WMATA in addressing ongoing safety deficiencies and improve the reliability of service throughout the Metrorail system.

**Object Classification** (in millions of dollars)

Identification code 069-1128-0-1-401	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons .....	1	1	1
41.0 Grants, subsidies, and contributions .....	149	149	149
99.9 Total new obligations, unexpired accounts .....	150	150	150

**FORMULA GRANTS****Program and Financing** (in millions of dollars)

Identification code 069-1129-0-1-401	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	14	14
3020 Outlays (gross) .....			-5
3050 Unpaid obligations, end of year .....	14	14	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	14	14
3200 Obligated balance, end of year .....	14	14	9
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....			5
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			5

For 2026, no resources are requested for this account.

**CAPITAL INVESTMENT GRANTS**

For necessary expenses to carry out fixed guideway capital investment grants under section 5309 of title 49, United States Code, and section 3005(b) of the Fixing America's Surface Transportation Act (Public Law 114-94), \$2,205,000,000, to remain available until expended:

Provided, That for funds made available under this heading in division J of Public Law 117-58 the second through sixth provisos shall be treated as inapplicable for fiscal year 2026.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 069-1134-0-1-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Capital Investment Grant .....	2,605	2,568	2,568
0003 Oversight .....	33	34	34
0005 Capital Investment Grants - IJIA .....	1,142	1,538	1,538

0900	Total new obligations, unexpired accounts .....	3,780	4,140	4,140
<b>Budgetary resources:</b>				
Unobligated balance:				
1000 Unobligated balance brought forward, Oct 1 .....	4,394	4,445	4,110	
1021 Recoveries of prior year unpaid obligations .....	27			
1070 Unobligated balance (total) .....	4,421	4,445	4,110	
Budget authority:				
Appropriations, discretionary:				
1100 Appropriation .....	2,205	2,205	2,205	
Advance appropriations, discretionary:				
1170 Advance appropriation .....	1,600	1,600	1,600	
1900 Budget authority (total) .....	3,805	3,805	3,805	
1930 Total budgetary resources available .....	8,226	8,250	7,915	
Memorandum (non-add) entries:				
1940 Unobligated balance expiring .....	-1			
1941 Unexpired unobligated balance, end of year .....	4,445	4,110	3,775	

**Change in obligated balance:**

Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1 .....	6,391	7,568	9,454	
3010 New obligations, unexpired accounts .....	3,780	4,140	4,140	
3011 Obligations ("upward adjustments"), expired accounts .....	7			
3020 Outlays (gross) .....	-2,553	-2,254	-3,327	
3040 Recoveries of prior year unpaid obligations, unexpired .....	-27			
3041 Recoveries of prior year unpaid obligations, expired .....	-30			
3050 Unpaid obligations, end of year .....	7,568	9,454	10,267	
Memorandum (non-add) entries:				
3100 Obligated balance, start of year .....	6,391	7,568	9,454	
3200 Obligated balance, end of year .....	7,568	9,454	10,267	

**Budget authority and outlays, net:**

Discretionary:				
4000 Budget authority, gross .....	3,805	3,805	3,805	
Outlays, gross:				
4010 Outlays from new discretionary authority .....		220	220	
4011 Outlays from discretionary balances .....	2,553	2,034	3,107	
4020 Outlays, gross (total) .....	2,553	2,254	3,327	
4180 Budget authority, net (total) .....	3,805	3,805	3,805	
4190 Outlays, net (total) .....	2,553	2,254	3,327	

The Capital Investment Grants (CIG) program supports the construction of new fixed guideway systems or extensions to fixed guideways including, corridor-based bus rapid transit systems and core capacity improvement projects. These projects include heavy rail, light rail, commuter rail, bus rapid transit, and streetcar systems. The Infrastructure Investment and Jobs Act provides \$1.6 billion annually for 2022 through 2026 to this account, bringing the total available for this account to \$3.8 billion in 2026.

**Object Classification** (in millions of dollars)

Identification code 069-1134-0-1-401	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	33	34	34
41.0 Grants, subsidies, and contributions .....	3,747	4,106	4,106
99.9 Total new obligations, unexpired accounts .....	3,780	4,140	4,140

**TRANSIT RESEARCH****Program and Financing** (in millions of dollars)

Identification code 069-1137-0-1-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct Obligations .....	3	2	2
0801 Reimbursable Obligations .....		2	2
0900 Total new obligations, unexpired accounts .....	3	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	11	7
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	15	11	7

TRANSIT RESEARCH—Continued  
Program and Financing—Continued

Identification code 069–1137–0–1–401	2024 actual	2025 est.	2026 est.
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-1		
1900 Budget authority (total) .....	-1		
1930 Total budgetary resources available .....	14	11	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	11	7	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	7	4
3010 New obligations, unexpired accounts .....	3	4	4
3020 Outlays (gross) .....	-2	-7	-7
3050 Unpaid obligations, end of year .....	7	4	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-6	-6
3090 Uncollected pymts, Fed sources, end of year .....	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	-2
3200 Obligated balance, end of year .....	1	-2	-5
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-1		
Outlays, gross:			
4011 Outlays from discretionary balances .....	2	7	7
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-1		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	-1		
4080 Outlays, net (discretionary) .....	1	7	7
4180 Budget authority, net (total) .....	-1		
4190 Outlays, net (total) .....	1	7	7

For 2026, no resources are requested for this account.

## Object Classification (in millions of dollars)

Identification code 069–1137–0–1–401	2024 actual	2025 est.	2026 est.
41.0 Direct obligations: Grants, subsidies, and contributions .....	3	2	2
99.0 Direct obligations .....	3	2	2
99.0 Reimbursable obligations .....		2	2
99.9 Total new obligations, unexpired accounts .....	3	4	4

## PUBLIC TRANSPORTATION EMERGENCY RELIEF PROGRAM

## Program and Financing (in millions of dollars)

Identification code 069–1140–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 2013 Hurricane Sandy Emergency Supplemental (P.L. 113–2) .....	85	365	53
0003 2013 Hurricane Sandy Emergency Supp (P.L. 113–2 Administration and Oversight) .....	5	3	2
0004 2018 Hurricanes Harvey, Irma, and Maria .....	5	81	
0005 2018 Hurricanes Harvey, Irma, and Maria (Admin and Oversight) .....		1	
0006 FY 2019 Public Transportation Emergency Relief .....		1	7
0007 FY 2023 Major Declared Disasters (CY 2017–2022) .....	62	13	10
0799 Total direct obligations .....	157	464	72
0801 Disaster Mission Assignment .....		1	
0900 Total new obligations, unexpired accounts .....	157	465	72

## Budgetary resources:

1000 Unobligated balance brought forward, Oct 1 .....	415	674	209
1021 Recoveries of prior year unpaid obligations .....	419		
1070 Unobligated balance (total) .....	834	674	209
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1701 Change in uncollected payments, Federal sources .....	-3		
1900 Budget authority (total) .....	-3		
1930 Total budgetary resources available .....	831	674	209
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	674	209	137

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,106	3,555	3,708
3010 New obligations, unexpired accounts .....	157	465	72
3020 Outlays (gross) .....	-289	-312	-783
3040 Recoveries of prior year unpaid obligations, unexpired .....	-419		
3050 Unpaid obligations, end of year .....	3,555	3,708	2,997
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired .....	3		
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4,101	3,553	3,706
3200 Obligated balance, end of year .....	3,553	3,706	2,995

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	-3		
Outlays, gross:			
4011 Outlays from discretionary balances .....	289	312	783
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	3		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	289	312	783

The Public Transportation Emergency Relief Program helps transit agencies restore needed transportation services immediately following disaster events. Both capital and operating costs are eligible for funding following an emergency; however, this program does not replace the Federal Emergency Management Agency's capital assistance program. FTA administers the \$10.9 billion supplemental appropriation (adjusted to \$10.2 billion after sequestration and the transfer of funds to the Office of Inspector General and the Federal Railroad Administration) provided by the Disaster Relief Appropriations Act, 2013 (Public Law 113–2) following Hurricane Sandy through this account. The Bipartisan Budget Act of 2018 (Public Law 115–123) also provided \$330 million for eligible capital and operating costs for areas affected by Hurricanes Harvey, Irma, and Maria. The Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Public Law 116–20) also provided \$10.5 million for transit systems affected by major declared disasters occurring in calendar year 2018. The Consolidated Appropriations Act, 2023 (Public Law 117–328) provided \$214 million for transit systems affected by major declared disasters occurring in calendar years 2017, 2020, 2021, and 2022.

For 2026, no resources are requested for this account.

## Object Classification (in millions of dollars)

Identification code 069–1140–0–1–401	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	3	3	2
11.9 Total personnel compensation .....	3	3	2
12.1 Civilian personnel benefits .....	1	1	1
41.0 Grants, subsidies, and contributions .....	153	460	69
99.0 Direct obligations .....	157	464	72
99.0 Reimbursable obligations .....		1	
99.9 Total new obligations, unexpired accounts .....	157	465	72

## Employment Summary

Identification code 069–1140–0–1–401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	23	23	22

## TECHNICAL ASSISTANCE AND TRAINING

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–1142–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Technical Assistance and Standards Development .....	9	8	3
0900 Total new obligations, unexpired accounts (object class 41.0) .....	9	8	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8	8	.....
1930 Total budgetary resources available .....	14	13	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	13	14
3010 New obligations, unexpired accounts .....	9	8	3
3020 Outlays (gross) .....	-7	-7	-6
3050 Unpaid obligations, end of year .....	13	14	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	13	14
3200 Obligated balance, end of year .....	13	14	11
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8	8	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	1	.....
4011 Outlays from discretionary balances .....	7	6	6
4020 Outlays, gross (total) .....	7	7	6
4180 Budget authority, net (total) .....	8	8	.....
4190 Outlays, net (total) .....	7	7	6

For 2026, no resources are requested for this account.

## TRANSIT INFRASTRUCTURE GRANTS

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–2812–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Bus & Bus Facilities- competitive .....	77	18	1,029
0002 State of Good Repair .....	.....	.....	931
0004 Low or NO Emission Bus Testing .....	31	.....	.....
0006 Oversight .....	19	19	40
0009 Bus & Bus Facility Formula .....	61	.....	.....
0010 Competitive Persistent Poverty .....	13	11	.....
0011 Research .....	18	1	.....
0012 CARES Act, 2020 .....	30	5	.....
0013 CRRSA Act, 2021 .....	104	7	.....
0016 ARP Act, 2021 .....	166	.....	.....
0017 IUA Act, 2021 .....	1,404	1,239	.....
0018 Community Project Funding/Congressionally Direct Spending (Earmarks) .....	143	444	.....
0019 Ferry Service for Rural Communities .....	11	.....	.....
0021 Other FHWA Transfers .....	10	.....	.....
0900 Total new obligations, unexpired accounts .....	2,087	1,744	2,000

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,240	3,612	3,964
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3,081	.....	.....
1011 Unobligated balance transfer from other acct [069–0548] ....	90	.....	.....
1011 Unobligated balance transfer from other acct [069–0760] ....	1	.....	.....
1021 Recoveries of prior year unpaid obligations .....	69	.....	.....
1070 Unobligated balance (total) .....	3,400	3,612	3,964
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	253	46	.....
Advance appropriations, discretionary:			
1170 Advance appropriation .....	2,050	2,050	2,050
1900 Budget authority (total) .....	2,303	2,096	2,050
1930 Total budgetary resources available .....	5,703	5,708	6,014
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-4	.....	.....
1941 Unexpired unobligated balance, end of year .....	3,612	3,964	4,014

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13,674	8,981	7,205
3010 New obligations, unexpired accounts .....	2,087	1,744	2,000
3020 Outlays (gross) .....	-6,711	-3,520	-3,042
3040 Recoveries of prior year unpaid obligations, unexpired .....	-69	.....	.....
3050 Unpaid obligations, end of year .....	8,981	7,205	6,163
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13,674	8,981	7,205
3200 Obligated balance, end of year .....	8,981	7,205	6,163

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	2,303	2,096	2,050
Outlays, gross:			
4010 Outlays from new discretionary authority .....	619	287	287
4011 Outlays from discretionary balances .....	2,428	1,919	1,937
4020 Outlays, gross (total) .....	3,047	2,206	2,224
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	3,664	1,314	818
4180 Budget authority, net (total) .....	2,303	2,096	2,050
4190 Outlays, net (total) .....	6,711	3,520	3,042

The Infrastructure Investment and Jobs Act provides \$2.1 billion annually for 2022 through 2026 to this account, which includes \$950 million for State of Good Repair formula grants, \$1.1 billion for Low or No Emission grants, and \$50 million for Enhanced Mobility of Seniors and Individuals with Disabilities grants.

For 2026, no additional resources are requested for this account.

## Object Classification (in millions of dollars)

Identification code 069–2812–0–1–401	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	20	20	20
12.1 Civilian personnel benefits .....	7	7	7
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	6	1	1
41.0 Grants, subsidies, and contributions .....	2,053	1,715	1,971
99.9 Total new obligations, unexpired accounts .....	2,087	1,744	2,000

## Employment Summary

Identification code 069–2812–0–1–401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	153	153	129

## FERRY SERVICE FOR RURAL COMMUNITIES

## Program and Financing (in millions of dollars)

Identification code 069–1146–0–1–403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Ferry Service for Rural Communities .....	206	352	352

FERRY SERVICE FOR RURAL COMMUNITIES—Continued  
Program and Financing—Continued

Identification code 069–1146–0–1–403	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	400	394	242
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	200	200	200
1900 Budget authority (total) .....	200	200	200
1930 Total budgetary resources available .....	600	594	442
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	394	242	90

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		162	495
3010 New obligations, unexpired accounts .....	206	352	352
3020 Outlays (gross) .....	-44	-19	-31
3050 Unpaid obligations, end of year .....	162	495	816
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		162	495
3200 Obligated balance, end of year .....	162	495	816

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	200	200	200
Outlays, gross:			
4011 Outlays from discretionary balances .....	44	19	31
4180 Budget authority, net (total) .....	200	200	200
4190 Outlays, net (total) .....	44	19	31

The Infrastructure Investment and Jobs Act provides \$200 million annually for 2022 through 2026 to this account. The Ferry Service for Rural Communities program supports basic essential ferry services to rural areas. For 2026, no additional resources are requested for this account.

## Object Classification (in millions of dollars)

Identification code 069–1146–0–1–403	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.3 Other goods and services from Federal sources .....		16	16
41.0 Grants, subsidies, and contributions .....	206	336	336
99.9 Total new obligations, unexpired accounts .....	206	352	352

## ELECTRIC OR LOW-EMITTING FERRY PROGRAM

## Program and Financing (in millions of dollars)

Identification code 069–1144–0–1–403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Electric or Low-Emitting Ferry Program .....	4	84	84
0900 Total new obligations, unexpired accounts (object class 41.0) .....	4	84	84

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	100	146	112
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	50	50	50
1900 Budget authority (total) .....	50	50	50
1930 Total budgetary resources available .....	150	196	162
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	146	112	78

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		4	88
3010 New obligations, unexpired accounts .....	4	84	84
3050 Unpaid obligations, end of year .....	4	88	172

Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		4	88
3200 Obligated balance, end of year .....	4	88	172

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	50	50	50
4180 Budget authority, net (total) .....	50	50	50
4190 Outlays, net (total) .....			

The Infrastructure Investment and Jobs Act provides \$50 million annually for 2022 through 2026 to this account. The Electric or Low-Emitting Ferry program supports the purchase of electric or low-emitting ferries and the electrification of or other reduction of emissions from existing ferries.

For 2026, no additional resources are requested for this account.

## ALL STATIONS ACCESSIBILITY PROGRAM

## Program and Financing (in millions of dollars)

Identification code 069–1145–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 All Stations Accessibility Program .....	82	499	499

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	379	647	498
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	350	350	350
1900 Budget authority (total) .....	350	350	350
1930 Total budgetary resources available .....	729	997	848
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	647	498	349

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	321	381	795
3010 New obligations, unexpired accounts .....	82	499	499
3020 Outlays (gross) .....	-22	-85	-198
3050 Unpaid obligations, end of year .....	381	795	1,096
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	321	381	795
3200 Obligated balance, end of year .....	381	795	1,096

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	350	350	350
Outlays, gross:			
4010 Outlays from new discretionary authority .....		35	35
4011 Outlays from discretionary balances .....	22	50	163
4050 Outlays, gross (total) .....	22	85	198
4180 Budget authority, net (total) .....	350	350	350
4190 Outlays, net (total) .....	22	85	198

The Infrastructure Investment and Jobs Act provides \$350 million annually for 2022 through 2026 to this account. The All Stations Accessibility Program provides competitive grants for capital projects that will upgrade the accessibility of legacy rail fixed guideway public transportation systems for persons with disabilities, including those who use wheelchairs.

For 2026, no additional resources are requested for this account.

## Object Classification (in millions of dollars)

Identification code 069–1145–0–1–401	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.3 Other goods and services from Federal sources .....	7	2	2
41.0 Grants, subsidies, and contributions .....	75	497	497
99.9 Total new obligations, unexpired accounts .....	82	499	499

**Trust Funds****DISCRETIONARY GRANTS (HIGHWAY TRUST FUND, MASS TRANSIT ACCOUNT)****Program and Financing** (in millions of dollars)

Identification code 069–8191–0–7–401	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	15	15
1930 Total budgetary resources available .....	15	15	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	15
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5054 Fund balance in excess of liquidating requirements, SOY: unfunded contract authority .....	38	38	38
5055 Fund balance in excess of liquidating requirements, EOY: unfunded contract authority .....	38	38	38

For 2026, no resources are requested for this account.

**TRANSIT FORMULA GRANTS**

(LIQUIDATION OF CONTRACT AUTHORIZATION)

(LIMITATION ON OBLIGATIONS)

(HIGHWAY TRUST FUND)

For payment of obligations incurred in the Federal public transportation assistance program in this account, and for payment of obligations incurred in carrying out the provisions of 49 U.S.C. 5305, 5307, 5310, 5311, 5312, 5314, 5318, 5329(e)(6), 5334, 5335, 5337, 5339, and 5340, section 20005(b) of Public Law 112–141, and section 3006(b) of Public Law 114–94, \$14,642,000,000, to be derived from the Mass Transit Account of the Highway Trust Fund and to remain available until expended: Provided, That funds available for the implementation or execution of programs authorized under 49 U.S.C. 5305, 5307, 5310, 5311, 5312, 5314, 5318, 5329(e)(6), 5334, 5335, 5337, 5339, and 5340, section 20005(b) of Public Law 112–141, and section 3006(b) of Public Law 114–94, shall not exceed total obligations of \$14,642,000,000 in fiscal year 2026.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 069–8350–0–7–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Urbanized area programs .....	8,407	8,575	8,747
0003 Bus and bus facility grants- Competitive .....	287	293	300
0006 Planning Programs .....	56	57	58
0010 Seniors and persons with disabilities .....	403	411	419
0011 Non-urbanized area programs .....	1,210	1,268	1,293
0013 National Transit Database .....	5	5	5
0014 Oversight .....	134	103	140
0015 Transit Oriented Development .....	7	9	9
0016 Bus and Bus Facilities Formula Grants .....	580	591	603
0017 Bus Testing Facility .....		2	2
0019 State of Good Repair Grants .....	3,824	3,900	3,978
0020 Public Transportation Innovation (Research) .....	31	32	33
0021 Technical Assistance and Workforce Development .....	3	3	3
0023 Pilot Program for Enhanced Mobility .....	7	1	1
0025 Administrative Expenses .....	135	143	147
0900 Total new obligations, unexpired accounts .....	15,089	15,393	15,738
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	20,460	21,852	22,038
1013 Unobligated balance of contract authority transferred to or from other accounts [069–8083] .....	609		
1021 Recoveries of prior year unpaid obligations .....	445		
1070 Unobligated balance (total) .....	21,514	21,852	22,038
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	13,990	14,279	14,642
1120 Appropriations transferred to other acct [069–8083] .....	-136		
1121 Appropriations transferred from other acct [069–8083] .....	1,600	1,300	1,300
1138 Appropriations applied to liquidate contract authority .....	-15,454	-15,579	-15,942

Contract authority, mandatory:			
1600 Contract authority .....	13,990	14,279	14,642
1611 Contract authority transferred from other accounts [069–8083] .....	1,436	1,300	1,300
1640 Contract authority, mandatory (total) .....	15,426	15,579	15,942
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1900 Budget authority (total) .....	15,427	15,579	15,942
1930 Total budgetary resources available .....	36,941	37,431	37,980
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	21,852	22,038	22,242
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	28,492	29,449	32,709
3010 New obligations, unexpired accounts .....	15,089	15,393	15,738
3020 Outlays (gross) .....	-13,687	-12,133	-13,369
3040 Recoveries of prior year unpaid obligations, unexpired .....	-445		
3050 Unpaid obligations, end of year .....	29,449	32,709	35,078
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	28,492	29,449	32,709
3200 Obligated balance, end of year .....	29,449	32,709	35,078

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	1		
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,816	1,078	1,100
4011 Outlays from discretionary balances .....	11,871	11,055	12,269
4020 Outlays, gross (total) .....	13,687	12,133	13,369
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
Mandatory:			
4090 Budget authority, gross .....	15,426	15,579	15,942
4180 Budget authority, net (total) .....	15,426	15,579	15,942
4190 Outlays, net (total) .....	13,686	12,133	13,369
<b>Memorandum (non-add) entries:</b>			
5050 Unfunded contract authority, SOY .....	4,401	4,982	4,982
5052 Unfunded contract authority, EOY .....	4,982	4,982	4,982
5061 Limitation on obligations (Transportation Trust Funds) .....	15,290	15,579	15,942

The 2026 Budget request includes \$14.6 billion for existing core transit programs, including State and Metropolitan Planning Formula Grants, Urbanized Area Formula Grants, Railcar Replacement Grants, Rural Area Formula Grants, State of Good Repair Formula Grants, Grants for Buses and Bus Facilities, Enhanced Mobility of Seniors and Individuals with Disabilities, State Safety Oversight, Public Transportation Innovation, Technical Assistance and Workforce Development, Bus Testing, the National Transit Database, and Administrative Expenses under the Mass Transit Account of the Highway Trust Fund. These programs support formula and competitive grants, contracts, and cooperative agreements with transit agencies, State departments of transportation, academia, and the private sector. This account also includes support for grant management, project development, technical assistance, program and safety oversight, and core operations.

**Object Classification** (in millions of dollars)

Identification code 069–8350–0–7–401	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	77	81	75
11.9 Total personnel compensation .....	77	81	75
12.1 Civilian personnel benefits .....	27	29	26
21.0 Travel and transportation of persons .....	3	2	2
23.1 Rental payments to GSA .....	5	5	5
25.2 Other services from non-Federal sources .....	167	111	64
25.3 Other goods and services from Federal sources .....		17	79
31.0 Equipment .....	1	2	2
41.0 Grants, subsidies, and contributions .....	14,809	15,146	15,485
99.9 Total new obligations, unexpired accounts .....	15,089	15,393	15,738

TRANSIT FORMULA GRANTS—Continued  
Employment Summary

Identification code 069–8350–0–7–401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	518	518	471

## ADMINISTRATIVE PROVISIONS—FEDERAL TRANSIT ADMINISTRATION

(INCLUDING CANCELLATIONS )

(INCLUDING TRANSFER OF FUNDS)

SEC. 160. *The limitations on obligations for the programs of the Federal Transit Administration shall not apply to any authority under 49 U.S.C. 5338, previously made available for obligation, or to any other authority previously made available for obligation.*

SEC. 161. *Notwithstanding any other provision of law, funds appropriated or limited by this Act under the heading "Capital Investment Grants" of the Federal Transit Administration for projects specified in this Act not obligated by September 30, 2029, and other recoveries, shall be directed to projects eligible to use the funds for the purposes for which they were originally provided.*

SEC. 162. *Notwithstanding any other provision of law, any funds appropriated before October 1, 2025, under any section of chapter 53 of title 49, United States Code, that remain available for expenditure, may be transferred to and administered under the most recent appropriation heading for any such section.*

SEC. 163. *None of the funds made available by this Act or any other Act shall be used to adjust apportionments or withhold funds from apportionments pursuant to section 9503(e)(4) of the Internal Revenue Code of 1986 (26 U.S.C. 9503(e)(4)).*

GREAT LAKES ST. LAWRENCE SEAWAY  
DEVELOPMENT CORPORATION

## Federal Funds

## GREAT LAKES ST. LAWRENCE SEAWAY DEVELOPMENT CORPORATION

*The Great Lakes St. Lawrence Seaway Development Corporation is hereby authorized to make such expenditures, within the limits of funds and borrowing authority available to the Corporation, and in accord with law, and to make such contracts and commitments without regard to fiscal year limitations, as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the programs set forth in the Corporation's budget for the current fiscal year.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–4089–0–3–403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity: Operations and maintenance .....	32	24	25
0002 Direct program activity: Replacements and improvements .....		16	16
0799 Total direct obligations .....	32	40	41
0900 Total new obligations, unexpired accounts .....	32	40	41
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	43	53	54
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	42	41	42
1930 Total budgetary resources available .....	85	94	96
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	53	54	55
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	17	10	9
3010 New obligations, unexpired accounts .....	32	40	41
3020 Outlays (gross) .....	-39	-41	-42
3050 Unpaid obligations, end of year .....	10	9	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	17	10	9
3200 Obligated balance, end of year .....	10	9	8

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	42	41	42
Outlays, gross:			
4100 Outlays from new mandatory authority .....	26	33	34
4101 Outlays from mandatory balances .....	13	8	8
4110 Outlays, gross (total) .....	39	41	42
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-40	-40	-41
4123 Non-Federal sources .....	-2	-1	-1
4130 Offsets against gross budget authority and outlays (total) ....	-42	-41	-42
4170 Outlays, net (mandatory) .....	-3		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-3		

The Great Lakes St. Lawrence Seaway Development Corporation (GLS) is a wholly-owned U.S. Government corporation responsible for the operation, maintenance, and development of the U.S. portion of the St. Lawrence Seaway between Montreal and mid-Lake Erie. The GLS is also responsible for regional trade and economic development. The St. Lawrence Seaway is a binational waterway and lock transportation system for the efficient and economic movement of commercial cargoes to and from the Great Lakes region of North America. The GLS works with its Canadian counterpart agency (the St. Lawrence Seaway Management Corporation) to ensure the safety and reliability of the locks and waterway and the uninterrupted flow of maritime commerce through the system.

Appropriations from the Harbor Maintenance Trust Fund, and revenues from offsetting collections, are used to finance operational and capital infrastructure needs for the U.S. portion of the St. Lawrence Seaway.

## Object Classification (in millions of dollars)

Identification code 069–4089–0–3–403	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	13	13	13
12.1 Civilian personnel benefits .....	5	5	5
25.2 Other services from non-Federal sources .....	3	2	2
25.3 Other goods and services from Federal sources .....	3	2	3
26.0 Supplies and materials .....	2	1	1
31.0 Equipment .....	3	1	1
32.0 Land and structures .....	3	16	16
99.0 Direct obligations .....	32	40	41
99.9 Total new obligations, unexpired accounts .....	32	40	41

## Employment Summary

Identification code 069–4089–0–3–403	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	133	133	133

## Trust Funds

## OPERATIONS AND MAINTENANCE

(HARBOR MAINTENANCE TRUST FUND)

*For necessary expenses to conduct the operations, maintenance, and capital infrastructure activities on portions of the St. Lawrence Seaway owned, operated, and maintained by the Great Lakes St. Lawrence Seaway Development Corporation, \$41,000,000, to be derived from the Harbor Maintenance Trust Fund, pursuant to section 210 of the Water Resources Development Act of 1986 (33 U.S.C. 2238): Provided, That of the amounts made available under this heading, not less than \$15,950,000 shall be for the seaway infrastructure program.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–8003–0–7–403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations and maintenance .....	40	40	41

0900	Total new obligations, unexpired accounts (object class 25.3) .....	40	40	41
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust) .....	40	40	41
1930	Total budgetary resources available .....	40	40	41
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	40	40	41
3020	Outlays (gross) .....	-40	-40	-41
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	40	40	41
Outlays, gross:				
4010	Outlays from new discretionary authority .....	40	40	41
4180	Budget authority, net (total) .....	40	40	41
4190	Outlays, net (total) .....	40	40	41

The Water Resources Development Act of 1986 (P.L. 99-662) authorizes use of the Harbor Maintenance Trust Fund as an appropriation source for the Great Lakes St. Lawrence Seaway Development Corporation's operating and capital infrastructure programs.

## PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATION

The FY 2026 Budget request will provide \$568.6 million to protect people and the environment by advancing the safe transportation of energy products and other hazardous materials that are essential to our daily lives. The Pipeline and Hazardous Materials Safety Administration (PHMSA) establishes national policy; sets and enforces safety standards; provides grants for the repair and replacement of ageing pipelines, state safety inspections and safety training; conducts research; and prepares the public and first responders to reduce consequences, should an incident occur.

### Federal Funds

#### OPERATIONAL EXPENSES

For necessary operational expenses of the Pipeline and Hazardous Materials Safety Administration, \$31,681,000, of which \$4,500,000 shall remain available until September 30, 2028.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 069-1400-0-1-407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	27	27	27
0002 Grants .....	5	5	5
0799 Total direct obligations .....	32	32	32
0900 Total new obligations, unexpired accounts .....	32	32	32
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100      Appropriation .....	32	32	32
1930 Total budgetary resources available .....	33	33	33
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	18	17	11
3010 New obligations, unexpired accounts .....	32	32	32
3020 Outlays (gross) .....	-32	-38	-32
3041 Recoveries of prior year unpaid obligations, expired .....	-1		

3050	Unpaid obligations, end of year .....	17	11	11
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	18	17	11
3200	Obligated balance, end of year .....	17	11	11
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	32	32	32
Outlays, gross:				
4010	Outlays from new discretionary authority .....	21	22	22
4011	Outlays from discretionary balances .....	11	16	10
4020	Outlays, gross (total) .....	32	38	32
4180	Budget authority, net (total) .....	32	32	32
4190	Outlays, net (total) .....	32	38	32

The Operational Expenses account funds administrative activities that support Pipeline and Hazardous Materials Safety Administration (PHMSA) safety programs, including formulating budget justifications, developing spend plans for budget execution, writing complex regulations, supporting enforcement actions, and other administrative functions.

#### Object Classification (in millions of dollars)

Identification code 069-1400-0-1-407	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	12	11	7
11.9 Total personnel compensation .....	12	11	7
12.1 Civilian personnel benefits .....	4	4	2
25.1 Advisory and assistance services .....	3	4	4
25.3 Other goods and services from Federal sources .....	4	2	11
25.7 Operation and maintenance of equipment .....	3	5	3
31.0 Equipment .....	1		
41.0 Grants, subsidies, and contributions .....	4	5	5
99.0 Direct obligations .....	31	31	32
99.5 Adjustment for rounding .....	1	1	
99.9 Total new obligations, unexpired accounts .....	32	32	32

#### Employment Summary

Identification code 069-1400-0-1-407	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	72	72	40

### HAZARDOUS MATERIALS SAFETY

For expenses necessary to discharge the hazardous materials safety functions of the Pipeline and Hazardous Materials Safety Administration, \$74,556,000, to remain available until September 30, 2028: Provided, That up to \$800,000 in fees collected under section 5108(g) of title 49, United States Code, shall be deposited in the general fund of the Treasury as offsetting receipts: Provided further, That there may be credited to this appropriation, to be available until expended, funds received from States, counties, municipalities, other public authorities, and private sources for expenses incurred for training, for reports publication and dissemination, and for travel expenses incurred in performance of hazardous materials exemptions and approvals functions.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 069-1401-0-1-407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	67	66	66
0002 Research and development .....	7	8	8
0003 Grants .....	1	1	1
0799 Total direct obligations .....	75	75	75
0801 Reimbursable program .....	1	1	1
0900 Total new obligations, unexpired accounts .....	76	76	76
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	15	15

HAZARDOUS MATERIALS SAFETY—Continued  
Program and Financing—Continued

Identification code 069–1401–0–1–407	2024 actual	2025 est.	2026 est.
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	75	75	75
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	1	1
1900 Budget authority (total) .....	76	76	76
1930 Total budgetary resources available .....	91	91	91
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	15
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	26	22	24
3010 New obligations, unexpired accounts .....	76	76	76
3020 Outlays (gross) .....	-80	-74	-76
3050 Unpaid obligations, end of year .....	22	24	24
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	26	22	24
3200 Obligated balance, end of year .....	22	24	24
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	76	76	76
Outlays, gross:			
4010 Outlays from new discretionary authority .....	54	52	52
4011 Outlays from discretionary balances .....	26	22	24
4020 Outlays, gross (total) .....	80	74	76
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-1	-1
4033 Non-Federal sources .....	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-1	-1	-1
4070 Budget authority, net (discretionary) .....	75	75	75
4080 Outlays, net (discretionary) .....	79	73	75
4180 Budget authority, net (total) .....	75	75	75
4190 Outlays, net (total) .....	79	73	75

PHMSA's Hazardous Materials Safety program is responsible for the oversight of the safe transportation of hazardous materials. The program relies on comprehensive risk management to establish policy, standards and regulations for classifying, packaging, hazard communication, handling, training and transporting hazardous materials via air, highway, rail and vessel. The program uses inspection, enforcement, outreach and incident analysis in efforts to reduce incidents, minimize fatalities and injuries, mitigate the consequences of incidents that occur, train and prepare first responders and enhance safety.

## Object Classification (in millions of dollars)

Identification code 069–1401–0–1–407	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	27	28	27
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	28	29	28
12.1 Civilian personnel benefits .....	10	10	10
21.0 Travel and transportation of persons .....	3	2	2
23.1 Rental payments to GSA .....	1	2	2
25.1 Advisory and assistance services .....	10	8	6
25.3 Other goods and services from Federal sources .....	8	8	16
25.5 Research and development contracts .....	7	8	8
25.7 Operation and maintenance of equipment .....	6	8	2
41.0 Grants, subsidies, and contributions .....	1	1	1
99.0 Direct obligations .....	74	76	75
99.0 Reimbursable obligations .....	1	1	1
99.5 Adjustment for rounding .....	1	-1	.....
99.9 Total new obligations, unexpired accounts .....	76	76	76

## Employment Summary

Identification code 069–1401–0–1–407	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	197	197	192

## NATURAL GAS DISTRIBUTION INFRASTRUCTURE SAFETY AND MODERNIZATION GRANT PROGRAM

## Program and Financing (in millions of dollars)

Identification code 069–1402–0–1–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	3	4	4
0002 Grants .....	196	196	196
0900 Total new obligations, unexpired accounts .....	199	200	200
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	395	396	396
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation .....	200	200	200
1900 Budget authority (total) .....	200	200	200
1930 Total budgetary resources available .....	595	596	596
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	396	396	396
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	192	199
3010 New obligations, unexpired accounts .....	199	200	200
3020 Outlays (gross) .....	-8	-193	-61
3050 Unpaid obligations, end of year .....	192	199	338
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	192	199
3200 Obligated balance, end of year .....	192	199	338
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	200	200	200
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	11	11
4011 Outlays from discretionary balances .....	8	182	50
4020 Outlays, gross (total) .....	8	193	61
4180 Budget authority, net (total) .....	200	200	200
4190 Outlays, net (total) .....	8	193	61

The Infrastructure Investment and Jobs Act (IIJA) of 2021 provides funding for the Natural Gas Distribution Infrastructure Safety and Modernization Grant Program. Grant funds are made available to a municipality or community owned utility (not including for-profit entities) to repair, rehabilitate, or replace its natural gas distribution pipeline system, or portions thereof, or to acquire equipment to (1) reduce incidents and fatalities and (2) avoid economic losses. With the repair, rehabilitation, or replacement of legacy gas distribution pipelines, these systems will operate more safely, reduce methane emissions, and will serve as the building blocks of the infrastructure to transport fuels of the future.

## Object Classification (in millions of dollars)

Identification code 069–1402–0–1–407	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
25.1 Advisory and assistance services .....	.....	2	2
25.3 Other goods and services from Federal sources .....	1	.....	.....
41.0 Grants, subsidies, and contributions .....	196	196	196
99.0 Direct obligations .....	198	199	199
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	199	200	200



**Employment Summary**

Identification code 069–1402–0–1–407	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	8	8	8

**PIPELINE SAFETY**

(PIPELINE SAFETY FUND)

(OIL SPILL LIABILITY TRUST FUND)

*For expenses necessary to carry out a pipeline safety program, as authorized by section 60107 of title 49, United States Code, and to discharge the pipeline program responsibilities of the Oil Pollution Act of 1990 (Public Law 101–380), \$218,186,000, to remain available until September 30, 2028, of which \$30,000,000 shall be derived from the Oil Spill Liability Trust Fund; of which \$180,786,000 shall be derived from the Pipeline Safety Fund; of which \$400,000 shall be derived from the fees collected under section 60303 of title 49, United States Code, and deposited in the Liquefied Natural Gas Siting Account for compliance reviews of liquefied natural gas facilities; and of which \$7,000,000 shall be derived from fees collected under section 60302 of title 49, United States Code, and deposited in the Underground Natural Gas Storage Facility Safety Account for the purpose of carrying out section 60141 of title 49, United States Code.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 069–5172–0–2–407	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	45	49	49
Receipts:			
Current law:			
1120 Pipeline Safety Fund .....	182	181	181
1120 Underground Natural Gas Storage Facility Safety .....	7	7	7
1199 Total current law receipts .....	189	188	188
1999 Total receipts .....	189	188	188
2000 Total: Balances and receipts .....	234	237	237
Appropriations:			
Current law:			
2101 Pipeline Safety .....	-188	-188	-188
Special and trust fund receipts returned:			
3010 Pipeline Safety .....	3		
5099 Balance, end of year .....	49	49	49

**Program and Financing** (in millions of dollars)

Identification code 069–5172–0–2–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	100	98	98
0002 Research and development .....	5	11	11
0003 Grants .....	82	79	79
0799 Total direct obligations .....	187	188	188
0801 Reimbursable program .....	30	31	31
0900 Total new obligations, unexpired accounts .....	217	219	219
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	43	51	50
1021 Recoveries of prior year unpaid obligations .....	9		
1070 Unobligated balance (total) .....	52	51	50
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	188	188	188
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	29	30	30
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	30	30	30
1900 Budget authority (total) .....	218	218	218
1930 Total budgetary resources available .....	270	269	268
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	51	50	49

Special and non-revolving trust funds:

1951 Unobligated balance expiring .....	2		
1952 Expired unobligated balance, start of year .....	15	15	15
1953 Expired unobligated balance, end of year .....	13	15	15
1954 Unobligated balance canceling .....	3		

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	137	149	143
3010 New obligations, unexpired accounts .....	217	219	219
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-195	-225	-231
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9		
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	149	143	131
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-7	-7
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090 Uncollected pymts, Fed sources, end of year .....	-7	-7	-7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	131	142	136
3200 Obligated balance, end of year .....	142	136	124

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	218	218	218
Outlays, gross:			
4010 Outlays from new discretionary authority .....	68	107	107
4011 Outlays from discretionary balances .....	127	118	124
4020 Outlays, gross (total) .....	195	225	231
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-29	-30	-30
4040 Offsets against gross budget authority and outlays (total) ....	-29	-30	-30
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4060 Additional offsets against budget authority only (total) .....	-1		
4070 Budget authority, net (discretionary) .....	188	188	188
4080 Outlays, net (discretionary) .....	166	195	201
4180 Budget authority, net (total) .....	188	188	188
4190 Outlays, net (total) .....	166	195	201

PHMSA oversees the safe transportation of energy products and hazardous materials through pipelines. PHMSA's Pipeline Safety program regulates an expansive network of approximately 3.3 million miles of gas and hazardous liquid pipelines within the United States, as well as facilities that liquefy natural gas and store natural gas underground. PHMSA establishes and enforces pipeline safety standards and conducts safety inspections in collaboration with state partners to monitor the construction and operating safety of pipelines. The Pipeline Safety program is funded by fees collected from pipeline and underground natural gas storage facility operators, as well as an annual allocation from the Oil Spill Liability Trust Fund.

**Object Classification** (in millions of dollars)

Identification code 069–5172–0–2–407	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	36	41	40
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	38	43	42
12.1 Civilian personnel benefits .....	14	16	15
21.0 Travel and transportation .....	5	4	4
23.1 Rental payments to GSA .....	2	3	3
25.1 Advisory and assistance services .....	8	9	3
25.2 Other services from non-Federal sources .....	1		
25.3 Other goods and services from Federal sources .....	14	11	30
25.5 Research and development contracts .....	5	11	11
25.7 Operation and maintenance of equipment .....	17	13	1
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	82	79	79
99.0 Direct obligations .....	187	190	189
99.0 Reimbursable obligations .....	30	30	30
99.5 Adjustment for rounding .....		-1	
99.9 Total new obligations, unexpired accounts .....	217	219	219

PIPELINE SAFETY—Continued  
Employment Summary

Identification code 069–5172–0–2–407	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	345	345	336

## EMERGENCY PREPAREDNESS GRANTS

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 069–5282–0–2–407	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2	2	5
Receipts:			
Current law:			
1130 Hazardous Materials Transportation Registration, Filing, and Permit Fees, Emergency Preparedness Grants .....	28	47	47
2000 Total: Balances and receipts .....	30	49	52
Appropriations:			
Current law:			
2101 Emergency Preparedness Grants .....	-30	-47	-47
2132 Emergency Preparedness Grants .....	2	3	3
2199 Total current law appropriations .....	-28	-44	-44
2999 Total appropriations .....	-28	-44	-44
5099 Balance, end of year .....	2	5	8

## Program and Financing (in millions of dollars)

Identification code 069–5282–0–2–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	1	2	2
0002 Emergency Preparedness Grants .....	22	37	37
0003 Competitive Training Grants .....	4	5	5
0004 Supplemental Training Grants .....	3	2	2
0005 ALERT Grants .....	3		
0006 Emergency Response Guidebook .....	3	1	1
0900 Total new obligations, unexpired accounts .....	36	47	47
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	9	6
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	17	9	6
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	30	47	47
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-3	-3
1260 Appropriations, mandatory (total) .....	28	44	44
1900 Budget authority (total) .....	28	44	44
1930 Total budgetary resources available .....	45	53	50
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	6	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	63	60	75
3010 New obligations, unexpired accounts .....	36	47	47
3020 Outlays (gross) .....	-33	-32	-47
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3050 Unpaid obligations, end of year .....	60	75	75
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	63	60	75
3200 Obligated balance, end of year .....	60	75	75
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	28	44	44
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4	14	14

4101 Outlays from mandatory balances .....	29	18	33
4110 Outlays, gross (total) .....	33	32	47
4180 Budget authority, net (total) .....	28	44	44
4190 Outlays, net (total) .....	33	32	47

PHMSA operates a national registration program for shippers and carriers of hazardous materials and collects a fee from each registrant. The fees collected are used for emergency preparedness planning and training grants; publication and distribution of the Emergency Response Guidebook; development of training curriculum guidelines for emergency responders and technical assistance to States, political subdivisions, and Federally-recognized tribes; and administrative costs for these programs.

## Object Classification (in millions of dollars)

Identification code 069–5282–0–2–407	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	1	2	2
25.3 Other goods and services from Federal sources .....	4	1	1
41.0 Grants, subsidies, and contributions .....	31	44	44
99.0 Direct obligations .....	36	47	47
99.9 Total new obligations, unexpired accounts .....	36	47	47

## Trust Funds

## TRUST FUND SHARE OF PIPELINE SAFETY

## Program and Financing (in millions of dollars)

Identification code 069–8121–0–7–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Trust fund share of pipeline safety .....	30	30	30
0900 Total new obligations, unexpired accounts (object class 94.0) .....	30	30	30
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	30	30	30
1930 Total budgetary resources available .....	30	30	30
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1954 Unobligated balance canceling .....	1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	7	15
3010 New obligations, unexpired accounts .....	30	30	30
3020 Outlays (gross) .....	-29	-22	-28
3050 Unpaid obligations, end of year .....	7	15	17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	7	15
3200 Obligated balance, end of year .....	7	15	17
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	30	30	30
Outlays, gross:			
4010 Outlays from new discretionary authority .....	26	15	15
4011 Outlays from discretionary balances .....	3	7	13
4020 Outlays, gross (total) .....	29	22	28
4180 Budget authority, net (total) .....	30	30	30
4190 Outlays, net (total) .....	29	22	28

PHMSA has multiple responsibilities to inspect, investigate failures, regulate, and research hazardous liquid pipelines. In addition, PHMSA collects and reviews oil spill response plans prepared under the Oil Pollution Act of 1990. Operators that store, handle, or transport oil are required to develop response plans to minimize the impact of oil spills and improve incident response. PHMSA reviews these plans to make sure that they are submitted on time, updated regularly, and that they comply with regulations. PHMSA improves oil spill preparedness and incident response through

data analysis, inspections, exercises, spill monitoring, pipeline mapping, and by advancing technologies to detect and prevent leaks from hazardous liquid pipelines. These activities are funded in part by the Oil Spill Liability Trust Fund.

#### ADMINISTRATIVE PROVISIONS

*SEC. 180. Notwithstanding section 5116(h)(4) of title 49, United States Code, not more than 4 percent of the amounts made available from the fund established under such section shall be available to pay the administrative costs of carrying out sections 5116, 5107(e), and 5108(g)(2) of title 49, United States Code.*

### OFFICE OF INSPECTOR GENERAL

#### Federal Funds

##### SALARIES AND EXPENSES

*For necessary expenses of the Office of Inspector General to carry out the provisions of the Inspector General Act of 1978, as amended, \$116,452,000: Provided, That the Inspector General shall have all necessary authority, in carrying out the duties specified in the Inspector General Act, as amended (5 U.S.C. App.), to investigate allegations of fraud, including false statements to the government (18 U.S.C. 1001), by any person or entity that is subject to regulation by the Department of Transportation.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 069–0130–0–1–407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0101 General administration .....	113	116	116
0104 Coronavirus Aid, Relief, and Economic Security Act .....	1		
0105 Infrastructure and Investment Jobs Act 2021 .....		3	3
0799 Total direct obligations .....	114	119	119
0900 Total new obligations, unexpired accounts .....	114	119	119
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	17	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	116	116	116
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [069–1338] .....	1	1	1
1173 Advance appropriations transferred from other accounts [069–1337] .....	1	1	1
1173 Advance appropriations transferred from other accounts [069–0548] .....	1	1	1
1173 Advance appropriations transferred from other accounts [069–1732] .....	1	1	1
1180 Advanced appropriation, discretionary (total) .....	4	4	4
1900 Budget authority (total) .....	120	120	120
1930 Total budgetary resources available .....	134	137	138
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3		
1941 Unexpired unobligated balance, end of year .....	17	18	19
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	16	19	14
3010 New obligations, unexpired accounts .....	114	119	119
3020 Outlays (gross) .....	-109	-124	-118
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	19	14	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	16	19	14
3200 Obligated balance, end of year .....	19	14	15
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	120	120	120
Outlays, gross:			
4010 Outlays from new discretionary authority .....	99	105	105

4011 Outlays from discretionary balances .....	10	19	13
4020 Outlays, gross (total) .....	109	124	118
4180 Budget authority, net (total) .....	120	120	120
4190 Outlays, net (total) .....	109	124	118

The Department of Transportation (DOT) Office of Inspector General (OIG) conducts independent audits, investigations, and evaluations to promote economy, efficiency, and effectiveness in the management and administration of DOT programs and operations, including contracts, grants, and financial management; and to prevent and detect fraud, waste, abuse, and mismanagement in such activities. This appropriation provides funds to enable the Office of Inspector General to perform these oversight responsibilities in accordance with the Inspector General Act of 1978, as amended (5 U.S.C. Ch. 4). DOT OIG requests language to prohibit the use of any OIG resources to implement the requirements of section 5274 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 (P.L. 117–263).

#### Object Classification (in millions of dollars)

Identification code 069–0130–0–1–407	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	54	59	60
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....	4	5	5
11.9 Total personnel compensation .....	59	64	65
12.1 Civilian personnel benefits .....	25	28	28
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	2	2	2
25.1 Advisory and assistance services .....	1		
25.2 Other services from non-Federal sources .....	4	6	5
25.3 Other goods and services from Federal sources .....	10	10	10
25.7 Operation and maintenance of equipment .....	4	4	4
31.0 Equipment .....	2	1	1
32.0 Land and structures .....	4		
99.0 Direct obligations .....	113	117	117
99.5 Adjustment for rounding .....	1	2	2
99.9 Total new obligations, unexpired accounts .....	114	119	119

#### Employment Summary

Identification code 069–0130–0–1–407	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	384	395	395

### MARITIME ADMINISTRATION

#### Federal Funds

##### OPERATIONS AND TRAINING

*For necessary expenses of operations and training activities authorized by law, \$235,000,000: Provided, That of the sums appropriated under this heading—*

*(1) \$101,500,000 shall remain available until September 30, 2027, for the operations of the United States Merchant Marine Academy;*

*(2) \$50,000,000 shall remain available until expended for facilities maintenance and repair, and equipment, at the United States Merchant Marine Academy; and*

*(3) \$10,000,000 shall remain available until expended, for the United States marine highway program to make grants for the purposes authorized under section 55601 of title 46, United States Code;*

*Provided further, That, except for funds provided under paragraph (3) of the previous proviso, the Secretary of Transportation is authorized to transfer funds made available under this heading in this Act or prior appropriations Acts across appropriations under such headings in this and such prior Acts: Provided further, That, notwithstanding paragraph (5) of section 404 of this Act, no transfer pursuant to the previous proviso shall increase any appropriation by more than 10 percent unless prior notice is provided to the House and Senate Committees on Appropriations.*

*Provided Further, funds transferred under the second proviso shall be merged with the receiving appropriation;*

## OPERATIONS AND TRAINING—Continued

*Provided further, That the Administrator of the Maritime Administration shall transmit to the House and Senate Committees on Appropriations the annual report on sexual assault and sexual harassment at the United States Merchant Marine Academy as required pursuant to section 3510 of the National Defense Authorization Act for fiscal year 2017 (46 U.S.C. 51318): Provided further, That available balances under this heading for the short sea transportation program or America's marine highway program (now known as the United States marine highway program) from prior year recoveries shall be available to carry out activities authorized under section 55601 of title 46, United States Code.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–1750–0–1–403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Academy Operations .....	92	96	93
0002 USMMA Capital Asset Management Program .....	28	103	96
0008 Maritime Operations .....	70	70	82
0009 Maritime Environment and Technical Assistance .....	6	10	3
0010 U.S. Marine Highway Program .....	10	24	7
0012 Title XI Administrative Expenses .....	3	3	4
0017 USMMA Collections .....	1	1	1
0018 America's Marine Highway Grants - IJA .....	2	6	6
0100 Subtotal, Direct program .....	212	313	292
0799 Total direct obligations .....	212	313	292
0801 Operations and Training (Reimbursable) .....	5	5	5
0900 Total new obligations, unexpired accounts .....	217	318	297
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	145	206	166
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	147	206	166
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	268	268	235
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	6	10	10
1701 Change in uncollected payments, Federal sources .....	3		
1750 Spending auth from offsetting collections, disc (total) .....	9	10	10
1900 Budget authority (total) .....	277	278	245
1930 Total budgetary resources available .....	424	484	411
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	206	166	114
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	145	143	251
3010 New obligations, unexpired accounts .....	217	318	297
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-216	-210	-267
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	143	251	281
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-44	-41	-41
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3		
3071 Change in uncollected pymts, Fed sources, expired .....	6		
3090 Uncollected pymts, Fed sources, end of year .....	-41	-41	-41
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	101	102	210
3200 Obligated balance, end of year .....	102	210	240
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	277	278	245
Outlays, gross:			
4010 Outlays from new discretionary authority .....	136	175	201
4011 Outlays from discretionary balances .....	80	35	66
4020 Outlays, gross (total) .....	216	210	267
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-11	-10	-10
4033 Non-Federal sources .....	-2		

4040	Offsets against gross budget authority and outlays (total) ....	-13	-10	-10
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-3		
4052	Offsetting collections credited to expired accounts .....	7		
4060	Additional offsets against budget authority only (total) .....	4		
4070	Budget authority, net (discretionary) .....	268	268	235
4080	Outlays, net (discretionary) .....	203	200	257
4180	Budget authority, net (total) .....	268	268	235
4190	Outlays, net (total) .....	203	200	257

The appropriation for Operations and Training funds the United States Merchant Marine Academy (USMMA) located in Kings Point, New York, as well as headquarters staff to administer and direct Maritime Administration operations and programs, including the United States Marine Highway program.

The USMMA, a Federal service academy and accredited institution of higher education, provides instruction to individuals to prepare them for service in the merchant marine. Funding supports operations of the academic institution, midshipmen training at sea, and capital investments in USMMA campus facilities.

Maritime Administration operations include planning for coordination of U.S. maritime industry activities under emergency conditions; promotion of efficiency, safety, risk mitigation, and maritime industry standards; deep water port licensing and permitting; strategic outreach with maritime stakeholders in education and industry; and port and intermodal development oversight to increase capacity and mitigate congestion in freight movements.

## Object Classification (in millions of dollars)

Identification code 069–1750–0–1–403		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	66	68	68
12.1	Civilian personnel benefits .....	24	25	25
21.0	Travel and transportation of persons .....	3	6	5
23.3	Communications, utilities, and miscellaneous charges .....	6	11	10
25.1	Advisory and assistance services .....	9	17	15
25.2	Other services from non-Federal sources .....	5	9	8
25.3	Other goods and services from Federal sources .....	28	46	43
25.4	Operation and maintenance of facilities .....	25	46	42
25.6	Medical care .....	3	6	5
25.7	Operation and maintenance of equipment .....	8	15	13
26.0	Supplies and materials .....	4	7	7
31.0	Equipment .....	5	9	8
32.0	Land and structures .....	14	26	23
41.0	Grants, subsidies, and contributions .....	12	22	20
99.0	Direct obligations .....	212	313	292
99.0	Reimbursable obligations .....	5	5	5
99.9	Total new obligations, unexpired accounts .....	217	318	297

## Employment Summary

Identification code 069–1750–0–1–403		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	467	469	508
1001	Direct civilian full-time equivalent employment .....		1	1
2001	Reimbursable civilian full-time equivalent employment .....	1	1	1
3001	Allocation account civilian full-time equivalent employment .....	4	5	5

## STATE MARITIME ACADEMY OPERATIONS

*For necessary expenses of operations, support, and training activities for State Maritime Academies, \$90,000,000: Provided, That of the sums appropriated under this heading—*

*(1) \$7,800,000 shall remain available until expended for maintenance, repair, life extension, insurance, and capacity improvement of National Defense Reserve Fleet training ships and for expenses related to training mariners, including costs associated with training vessel operations and vessel sharing pursuant to section 51504(g)(3) of title 46, United States Code;*

*(2) \$70,000,000 shall remain available until expended for the national security multi-mission vessel program, including funds for expenses related to the operation, integration, oversight, and management of school ships constructed with funds*

made available for the National Security Multi-Mission Vessel Program, including insurance, maintenance, repair and equipment costs;

(3) \$2,400,000 shall remain available until September 30, 2030, for the student incentive program;

(4) \$3,800,000 shall remain available until expended for training ship fuel assistance; and

(5) \$6,000,000 shall remain available until September 30, 2027, for direct payments for State Maritime Academies.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 069-1712-0-1-403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Student Incentive Program .....	5	2	2
0002 Direct Payments .....	6	6	6
0003 Training Ship Fuel Assistance .....	8	8	4
0004 Training Vessel Sharing .....	1		
0005 Schoolship Maintenance & Repair .....	23	23	8
0006 Schoolship Replacement - NSMMV .....	114	157	70
0900 Total new obligations, unexpired accounts .....	157	196	90
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	138	109	39
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	140	109	39
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	126	126	90
1930 Total budgetary resources available .....	266	235	129
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	109	39	39
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	546	372	145
3010 New obligations, unexpired accounts .....	157	196	90
3020 Outlays (gross) .....	-329	-423	-51
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	372	145	184
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	546	372	145
3200 Obligated balance, end of year .....	372	145	184
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	126	126	90
Outlays, gross:			
4010 Outlays from new discretionary authority .....	49	54	35
4011 Outlays from discretionary balances .....	280	369	16
4020 Outlays, gross (total) .....	329	423	51
4180 Budget authority, net (total) .....	126	126	90
4190 Outlays, net (total) .....	329	423	51

State Maritime Academy (SMA) Operations provides Federal assistance to the six SMAs to help educate and train mariners and future leaders to support the U.S. marine transportation system. These graduates promote the commerce of the United States and aid in the national defense by serving in the merchant marine. The SMA Operations request funds student financial assistance, direct assistance to each of the six SMAs, and activities in support of operation, integration, oversight, and management of school ships constructed with funds provided for the National Security Multi-Mission Vessel Program.

#### Object Classification (in millions of dollars)

Identification code 069-1712-0-1-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	2	4	6
25.2 Other services from non-Federal sources .....	9	11	8
25.4 Operation and maintenance of facilities .....			10
25.7 Operation and maintenance of equipment .....	130	161	41
26.0 Supplies and materials .....	1	2	2
31.0 Equipment .....	2	3	21

41.0	Grants, subsidies, and contributions .....	13	15	2
99.0	Direct obligations .....	157	196	90
99.9	Total new obligations, unexpired accounts .....	157	196	90

#### Employment Summary

Identification code 069-1712-0-1-403	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		6	6

#### ASSISTANCE TO SMALL SHIPYARDS

To make grants to qualified shipyards as authorized under section 54101 of title 46, United States Code, \$105,000,000, to remain available until expended: Provided, That in awarding such grants, the Secretary shall give priority to projects—

(1) for equipment upgrades or other capital and related improvements; or  
(2) for supply chain improvements that support construction of ships with defense applications:

Provided further, That in awarding grants from amounts made available under this heading in this Act, the Secretary shall give priority to applications that identify a higher percentage of non-Federal matching funds.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 069-1770-0-1-403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants for Capital Improvement for Small Shipyards .....	11	9	103
0900 Total new obligations, unexpired accounts (object class 41.0) .....	11	9	103
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	9	9	105
1930 Total budgetary resources available .....	15	13	109
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	4	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	33	19	19
3010 New obligations, unexpired accounts .....	11	9	103
3020 Outlays (gross) .....	-25	-9	-90
3050 Unpaid obligations, end of year .....	19	19	32
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	33	19	19
3200 Obligated balance, end of year .....	19	19	32
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	9	9	105
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	8	89
4011 Outlays from discretionary balances .....	23	1	1
4020 Outlays, gross (total) .....	25	9	90
4180 Budget authority, net (total) .....	9	9	105
4190 Outlays, net (total) .....	25	9	90

The Assistance to Small Shipyards program provides grants for capital and related improvements at eligible shipyard facilities that will foster efficiency, competitive operations, and quality ship construction, repair, and reconfiguration. Grant funds may also be used for maritime training programs to enhance technical skills and operational productivity in communities whose economies are related to or dependent upon the maritime industry.

## ASSISTANCE TO SMALL SHIPYARDS—Continued

## Employment Summary

Identification code 069–1770–0–1–403	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	1	1

## SHIP DISPOSAL

*For necessary expenses related to the disposal of obsolete vessels in the National Defense Reserve Fleet of the Maritime Administration, \$6,000,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–1768–0–1–403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Ship Disposal .....	2	3	3
0002 N.S. Savannah Protective Storage .....	3	3	3
0003 NSS Decommissioning .....	6	5	.....
0900 Total new obligations, unexpired accounts .....	11	11	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	13	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	6	6	6
1131 Unobligated balance of appropriations permanently reduced .....	-4	.....	.....
1160 Appropriation, discretionary (total) .....	2	6	6
1930 Total budgetary resources available .....	24	19	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	13	8	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	19	13	14
3010 New obligations, unexpired accounts .....	11	11	6
3020 Outlays (gross) .....	-17	-10	-9
3050 Unpaid obligations, end of year .....	13	14	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	19	13	14
3200 Obligated balance, end of year .....	13	14	11
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2	6	6
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	3	3
4011 Outlays from discretionary balances .....	12	7	6
4020 Outlays, gross (total) .....	17	10	9
4180 Budget authority, net (total) .....	2	6	6
4190 Outlays, net (total) .....	17	10	9

The Ship Disposal program provides resources to properly dispose of obsolete Government-owned merchant ships maintained by the Maritime Administration in the National Defense Reserve Fleet. The Maritime Administration contracts with domestic shipbreaking firms to dismantle these vessels in accordance with guidelines set forth by the U.S. Environmental Protection Agency. The Ship Disposal program also funds the cost of program administration and maintenance of the Nuclear Ship Savannah in protective storage.

## Object Classification (in millions of dollars)

Identification code 069–1768–0–1–403	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
23.2 Rental payments to others .....	2	2	2
25.1 Advisory and assistance services .....	7	7	3

25.4	Operation and maintenance of facilities .....	1	1	.....
99.9	Total new obligations, unexpired accounts .....	11	11	6

## Employment Summary

Identification code 069–1768–0–1–403	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	10	15	15

## MARITIME SECURITY PROGRAM

(INCLUDING CANCELLATION OF FUNDS)

(INCLUDING TRANSFER OF FUNDS)

*For necessary expenses to maintain and preserve a U.S.-flag merchant fleet as authorized under chapter 531 of title 46, United States Code, to serve the national security needs of the United States, \$372,000,000, to remain available until expended: Provided, That any funds made available under this heading that remain unobligated on or after October 1, 2026 after obligating payments required under section 53106 of title 46, United States Code, may be—*

*(1) transferred to and merged with the appropriation for "Maritime Administration—Tanker Security Program", upon a determination by the Secretary that such transfer will promote a higher participation rate in the Tanker Security Fleet authorized under chapter 534 of title 46; or*

*(2) used to reimburse a participant of the Maritime Security Program for verifiable training or capital improvement costs that, as determined by the Secretary, increase a vessel's capability to meet Department of Defense sealift requirements:*

*Provided further, That payments made under paragraph (2) of the first proviso shall be at the Secretary's discretion: Provided further, That of the unobligated balances from prior year appropriations available under this heading, \$27,000,000 are hereby permanently cancelled.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 069–1711–0–1–054	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Maritime Security Program .....	312	318	372
0900 Total new obligations, unexpired accounts (object class 41.0) .....	312	318	372
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	32	27	27
1021 Recoveries of prior year unpaid obligations .....	6	.....	.....
1070 Unobligated balance (total) .....	38	27	27
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	318	318	372
1131 Unobligated balance of appropriations permanently reduced .....	-17	.....	-27
1160 Appropriation, discretionary (total) .....	301	318	345
1930 Total budgetary resources available .....	339	345	372
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	27	27	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	31	32	32
3010 New obligations, unexpired accounts .....	312	318	372
3020 Outlays (gross) .....	-305	-318	-370
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6	.....	.....
3050 Unpaid obligations, end of year .....	32	32	34
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	31	32	32
3200 Obligated balance, end of year .....	32	32	34
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	301	318	345
Outlays, gross:			
4010 Outlays from new discretionary authority .....	280	296	346
4011 Outlays from discretionary balances .....	25	22	24

4020	Outlays, gross (total) .....	305	318	370
4180	Budget authority, net (total) .....	301	318	345
4190	Outlays, net (total) .....	305	318	370

The Maritime Security Program provides direct payments to U.S.-flag ship operators engaged in foreign commerce to partially offset the higher operating costs of U.S. registry. The purpose of the program is to establish and sustain a fleet of active ships that are privately owned, commercially viable, and militarily useful to meet national defense and other emergency sealift requirements. Participating operators are required to make their ships and commercial transportation resources available upon request by the Secretary of Defense during times of war or national emergency. Commercial transportation resources include ships, logistics management services, port terminal facilities, and U.S. citizen merchant mariners to crew both commercial and Government-owned merchant ships. The program will also sustain a base of U.S. Merchant Mariners to support national security requirements during times of urgent need.

#### CABLE SECURITY FLEET

(INCLUDING CANCELLATION OF FUNDS)

*Of the unobligated balances from prior year appropriations available under this heading, \$12,000,000 are hereby permanently cancelled.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 069–1717–0–1–054	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Cable Security Fleet .....	10	10	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	10	10	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	12	12
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10	10	.....
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-12
1160 Appropriation, discretionary (total) .....	10	10	-12
1930 Total budgetary resources available .....	22	22	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	12	12	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	10	10	.....
3020 Outlays (gross) .....	-10	-10	-1
3050 Unpaid obligations, end of year .....	1	1	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	10	10	-12
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	9	.....
4011 Outlays from discretionary balances .....	1	1	1
4020 Outlays, gross (total) .....	10	10	1
4180 Budget authority, net (total) .....	10	10	-12
4190 Outlays, net (total) .....	10	10	1

The Cable Security Fleet Program provides direct payments to U.S.-flag ship operators who in turn are required to operate cable repair ships in commercial service providing undersea cable repair services, and to make such vessels available upon request by the Department of Defense (DOD). The program will also sustain a base of U.S. Merchant Mariners to support

national security requirements during times of urgent need. No new funding for 2026 is requested.

#### TANKER SECURITY PROGRAM

(INCLUDING CANCELLATION OF FUNDS)

(INCLUDING TRANSFER OF FUNDS)

*For the Tanker Security Fleet program, as authorized under section chapter 534 of title 46, United States Code, \$120,000,000, to remain available until expended: Provided, That any funds made available under this heading that remain unobligated on or after October 1, 2026 after obligating payments required under section 53406 of title 46, United States Code, may be—*

*(1) transferred to and merged with the appropriation for "Maritime Administration—Maritime Security Program", upon a determination by the Secretary that such transfer of funds will promote a higher participation rate in the Maritime Security Fleet as authorized under chapter 531 of title 46; or*

*(2) used to reimburse a participant of the Tanker Security Program for verifiable training or capital improvement costs that, as determined by the Secretary, increase a vessel's capability to meet Department of Defense sealift requirements;*

*Provide further, That payments made under paragraph (2) of the first proviso shall be at the Secretary's discretion: Provided further, That of the unobligated balances from prior year appropriations available under this heading, \$65,000,000 are hereby permanently cancelled.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 069–1718–0–1–054	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Tanker Security Program .....	60	60	120
0900 Total new obligations, unexpired accounts (object class 41.0) .....	60	60	120
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	60	89	89
1021 Recoveries of prior year unpaid obligations .....	50	.....	.....
1070 Unobligated balance (total) .....	110	89	89
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	60	60	120
1131 Unobligated balance of appropriations permanently reduced .....	-21	.....	-65
1160 Appropriation, discretionary (total) .....	39	60	55
1930 Total budgetary resources available .....	149	149	144
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	89	89	24
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	53	13	13
3010 New obligations, unexpired accounts .....	60	60	120
3020 Outlays (gross) .....	-50	-60	-90
3040 Recoveries of prior year unpaid obligations, unexpired .....	-50	.....	.....
3050 Unpaid obligations, end of year .....	13	13	43
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	53	13	13
3200 Obligated balance, end of year .....	13	13	43
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	39	60	55
Outlays, gross:			
4010 Outlays from new discretionary authority .....	47	30	60
4011 Outlays from discretionary balances .....	3	30	30
4020 Outlays, gross (total) .....	50	60	90
4180 Budget authority, net (total) .....	39	60	55
4190 Outlays, net (total) .....	50	60	90

The Tanker Security Program provides direct payments to U.S.-flag ship product tankers capable of supporting national economic and Department of Defense (DOD) contingency requirements. The purpose of this program is to provide retainer payments to carriers to support a fleet of militarily-

## TANKER SECURITY PROGRAM—Continued

useful, commercially viable product tankers sailing in international trade, as well as assured access to a global network of intermodal facilities. The program will also sustain a base of U.S. Merchant Mariners to support national security requirements during times of urgent need.

## READY RESERVE FORCE

## Program and Financing (in millions of dollars)

Identification code 069–1710–0–1–054	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 NDRF Recapitalization - Design .....	2		
0801 Ready Reserve Force (Reimbursable) .....	858	940	900
0802 RRF Recapitalization Program .....	276	100	145
0899 Total reimbursable obligations .....	1,134	1,040	1,045
0900 Total new obligations, unexpired accounts .....	1,136	1,040	1,045
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	204	133	
1021 Recoveries of prior year unpaid obligations .....	34		
1070 Unobligated balance (total) .....	238	133	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	12		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1,087	907	1,115
1701 Change in uncollected payments, Federal sources .....	-68		
1750 Spending auth from offsetting collections, disc (total) .....	1,019	907	1,115
1900 Budget authority (total) .....	1,031	907	1,115
1930 Total budgetary resources available .....	1,269	1,040	1,115
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	133		70
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	494	567	680
3010 New obligations, unexpired accounts .....	1,136	1,040	1,045
3020 Outlays (gross) .....	-1,025	-927	-1,157
3040 Recoveries of prior year unpaid obligations, unexpired .....	-34		
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	567	680	568
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-282	-170	-170
3070 Change in uncollected pymts, Fed sources, unexpired .....	68		
3071 Change in uncollected pymts, Fed sources, expired .....	44		
3090 Uncollected pymts, Fed sources, end of year .....	-170	-170	-170
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	212	397	510
3200 Obligated balance, end of year .....	397	510	398
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,031	907	1,115
Outlays, gross:			
4010 Outlays from new discretionary authority .....	544	816	1,004
4011 Outlays from discretionary balances .....	481	111	153
4020 Outlays, gross (total) .....	1,025	927	1,157
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1,128	-907	-1,115
4040 Offsets against gross budget authority and outlays (total) ....	-1,128	-907	-1,115
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	68		
4052 Offsetting collections credited to expired accounts .....	41		
4060 Additional offsets against budget authority only (total) .....	109		
4070 Budget authority, net (discretionary) .....	12		
4080 Outlays, net (discretionary) .....	-103	20	42
4180 Budget authority, net (total) .....	12		
4190 Outlays, net (total) .....	-103	20	42

tained in an advanced state of surge sealift readiness for the transport of cargo to a given area of operation to satisfy combatant commanders' critical war fighting requirements. Resources for RRF vessel maintenance, activation, and operation costs, as well as RRF infrastructure support costs and additional Department of Defense/Navy-sponsored sealift activities and special projects, are provided by the Department of Navy.

## Object Classification (in millions of dollars)

Identification code 069–1710–0–1–054	2024 actual	2025 est.	2026 est.
25.1 Direct obligations: Advisory and assistance services .....	2	2	2
99.0 Reimbursable obligations .....	1,134	1,038	1,043
99.9 Total new obligations, unexpired accounts .....	1,136	1,040	1,045

## Employment Summary

Identification code 069–1710–0–1–054	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	293	336	336

## VESSEL OPERATIONS REVOLVING FUND

## Program and Financing (in millions of dollars)

Identification code 069–4303–0–3–403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Defense Reserve Fleet .....		3	3
0002 State Maritime Academies .....	1	1	1
0003 Preservation of Maritime Heritage Assets .....	3	2	2
0799 Total direct obligations .....	4	6	6
0801 Reimbursable program activity .....	1		1
0900 Total new obligations, unexpired accounts .....	5	6	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	40	41	42
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	6	7	7
1930 Total budgetary resources available .....	46	48	49
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	41	42	42
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010 New obligations, unexpired accounts .....	5	6	7
3020 Outlays (gross) .....	-5	-7	-7
3050 Unpaid obligations, end of year .....	1		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-5	-5
3090 Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-4	-4	-5
3200 Obligated balance, end of year .....	-4	-5	-5
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	6	7	7
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4	6	6
4011 Outlays from discretionary balances .....	1	1	1
4020 Outlays, gross (total) .....	5	7	7
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....		-7	-7
4033 Non-Federal sources .....	-6		
4040 Offsets against gross budget authority and outlays (total) ....	-6	-7	-7
4080 Outlays, net (discretionary) .....	-1		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-1		

The Ready Reserve Force (RRF) fleet is comprised of Government-owned merchant ships within the National Defense Reserve Fleet that are main-



This fund is authorized for the receipt of sales proceeds from the disposition of obsolete Government-owned merchant vessels. Collections from this account are authorized for allocation and distribution according to prescribed statutory formulas for use under three maritime-related purpose areas: 1) supporting acquisition, maintenance, repair, reconditioning, or improvement of National Defense Reserve Fleet vessels; 2) supporting state maritime academies and the United States Merchant Marine Academy; and 3) supporting the preservation and presentation to the public of maritime property and assets, including funds for the National Park Service National Maritime Heritage Grant Program.

**Object Classification** (in millions of dollars)

Identification code 069-4303-0-3-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	3	3	3
41.0 Grants, subsidies, and contributions .....	1	2	3
99.0 Direct obligations .....	4	5	6
25.1 Reimbursable obligations: Advisory and assistance services .....	1	1	1
99.0 Reimbursable obligations .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	5	6	7

**WAR RISK INSURANCE REVOLVING FUND****Program and Financing** (in millions of dollars)

Identification code 069-4302-0-3-403	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	52	53	53
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1930 Total budgetary resources available .....	53	53	53
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	53	53	53
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4031 Interest on Federal securities .....	-1		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-1		
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	53	55	55
5001 Total investments, EOY: Federal securities: Par value .....	55	55	55

The Maritime Administration is authorized to insure against war risk loss or damage to maritime operators until commercial insurance can be obtained on reasonable terms and conditions. This insurance includes war risk hull and disbursements interim insurance, war risk protection and indemnity interim insurance, second seamen's war risk interim insurance, and the war risk cargo insurance standby program.

**PORT OF GUAM IMPROVEMENT ENTERPRISE FUND****Program and Financing** (in millions of dollars)

Identification code 069-5560-0-2-403	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....			

4190 Outlays, net (total) .....

**MARITIME GUARANTEED LOAN (TITLE XI) PROGRAM ACCOUNT**

(INCLUDING TRANSFER OF FUNDS)

(INCLUDING CANCELLATION OF FUNDS)

For administrative expenses to carry out the guaranteed loan program, \$4,000,000, which shall be transferred to and merged with the appropriations for "Maritime Administration—Operations and Training": Provided, That of the unobligated balances from prior year appropriations available under this heading, \$86,000,000 are hereby permanently cancelled.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 069-1752-0-1-403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....		45	2
0707 Reestimates of loan guarantee subsidy .....	65	51	
0708 Interest on reestimates of loan guarantee subsidy .....	16	13	
0709 Administrative expenses .....	3	3	4
0900 Total new obligations, unexpired accounts .....	84	112	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	87	94
1021 Recoveries of prior year unpaid obligations .....	14		
1070 Unobligated balance (total) .....	36	87	94
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	54	54	4
1131 Unobligated balance of appropriations permanently reduced .....			-86
1160 Appropriation, discretionary (total) .....	54	54	-82
Appropriations, mandatory:			
1200 Appropriation (LG) .....	81	65	
1900 Budget authority (total) .....	135	119	-82
1930 Total budgetary resources available .....	171	206	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	87	94	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14		44
3010 New obligations, unexpired accounts .....	84	112	6
3020 Outlays (gross) .....	-84	-68	-48
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14		
3050 Unpaid obligations, end of year .....		44	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14		44
3200 Obligated balance, end of year .....		44	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	54	54	-82
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	3	4
4011 Outlays from discretionary balances .....			44
4020 Outlays, gross (total) .....	3	3	48
Mandatory:			
4090 Budget authority, gross .....	81	65	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	81	65	
4180 Budget authority, net (total) .....	135	119	-82
4190 Outlays, net (total) .....	84	68	48

**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 069-1752-0-1-403	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Federal Ship Financing FFB Loan Guarantees .....		1,108	148

**MARITIME GUARANTEED LOAN (TITLE XI) PROGRAM ACCOUNT—Continued**  
**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued**

Identification code 069–1752–0–1–403	2024 actual	2025 est.	2026 est.
Direct loan subsidy (in percent):			
132001 Federal Ship Financing FFB Loan Guarantees .....		4.05	1.32
132999 Weighted average subsidy rate .....	0.00	4.05	1.32
Direct loan subsidy budget authority:			
133001 Federal Ship Financing FFB Loan Guarantees .....		45	2
Direct loan reestimates:			
135001 Federal Ship Financing FFB Loan Guarantees .....	-6	-3	
Guaranteed loan reestimates:			
235014 Federal Ship Financing Loan Guarantees .....	-63	35	
235999 Total guaranteed loan reestimates .....	-63	35	
Administrative expense data:			
3510 Budget authority .....	3	4	4
3590 Outlays from new authority .....	3	4	4

The Maritime Guaranteed Loan (Title XI) program provides for a full faith and credit guarantee of debt obligations issued by U.S. or foreign ship owners to finance or refinance the construction, reconstruction, or reconditioning of U.S.-flag vessels or eligible export vessels in U.S. shipyards; or for a full faith and credit guarantee of debt obligations issued by U.S. shipyard owners to finance the modernization of shipbuilding technology at shipyards located in the United States.

As required by the Federal Credit Reform Act of 1990, this account also includes the subsidy costs associated with loan guarantee commitments made in 1992 and subsequent years which are estimated on a present value basis.

Funding for the Maritime Guaranteed Loan (Title XI) program will be used for administrative expenses of the program which are paid to the Maritime Administration's Operations and Training account.

**Object Classification (in millions of dollars)**

Identification code 069–1752–0–1–403	2024 actual	2025 est.	2026 est.
Direct obligations:			
41.0 Grants, subsidies, and contributions .....	81	109	2
94.0 Financial transfers .....	3	3	4
99.9 Total new obligations, unexpired accounts .....	84	112	6

**MARITIME GUARANTEED LOAN (TITLE XI) FFB FINANCING ACCOUNT**

**Program and Financing (in millions of dollars)**

Identification code 069–4494–0–3–403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....		1,108	148
0715 Payment of Interest to FFB .....	5	7	7
0742 Downward reestimates paid to receipt accounts .....	6	2	
0900 Total new obligations, unexpired accounts .....	11	1,117	155
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13	7	5
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority - FFB .....		1,108	148
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	21	21	21
1825 Spending authority from offsetting collections applied to repay debt .....	-16	-14	-14
1850 Spending auth from offsetting collections, mand (total) .....	5	7	7
1900 Budget authority (total) .....	5	1,115	155
1930 Total budgetary resources available .....	18	1,122	160
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	5	5

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			2
3010 New obligations, unexpired accounts .....	11	1,117	155
3020 Outlays (gross) .....	-11	-1,115	-155
3050 Unpaid obligations, end of year .....		2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			2
3200 Obligated balance, end of year .....		2	2

**Financing authority and disbursements, net:**

Mandatory:			
4090 Budget authority, gross .....	5	1,115	155
Financing disbursements:			
4110 Outlays, gross (total) .....	11	1,115	155
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-21	-21	-21
4180 Budget authority, net (total) .....	-16	1,094	134
4190 Outlays, net (total) .....	-10	1,094	134

**Status of Direct Loans (in millions of dollars)**

Identification code 069–4494–0–3–403	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....		1,108	148
1150 Total direct loan obligations .....		1,108	148
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	333	317	303
1251 Repayments: Repayments and prepayments .....	-16	-14	-14
1290 Outstanding, end of year .....	317	303	289

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from Maritime Guaranteed Loan (Title XI) program loan guarantee commitments financed by the Federal Financing Bank (FFB) which has been financing all new loan guarantees since 2020. The amounts in this account are a means of financing and are not included in the budget totals.

**Balance Sheet (in millions of dollars)**

Identification code 069–4494–0–3–403	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	13	7
Investments in U.S. securities:		
1106 Receivables, net .....		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	333	317
1404 Foreclosed property .....		
1405 Allowance for subsidy cost (-) .....	-4	-1
1499 Net present value of assets related to direct loans .....	329	316
1999 Total assets .....	342	323
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	341	325
2105 Other .....	6	3
2204 Non-Federal liabilities: Liabilities for loan guarantees .....		
2999 Total liabilities .....	347	328
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	-5	-5
4999 Total liabilities and net position .....	342	323

**PORT INFRASTRUCTURE DEVELOPMENT PROGRAM**

*To make grants to improve port facilities as authorized under section 54301 of title 46, United States Code, \$550,000,000, to remain available until expended: Provided, That of the amounts appropriated under this heading in this Act \$550,000,000 shall be for projects for coastal seaports, inland river ports, or Great Lakes ports: Provided further, That for grants awarded under this paragraph in this Act, the minimum grant size shall be \$1,000,000: Provided further, That the Maritime Administration shall distribute amounts made available under this heading*

as discretionary grants: Provided further, That projects eligible for amounts made available under this heading shall be located—

(1) within the boundary of a port; or

(2) outside the boundary of a port, but directly related to port operations, or to an intermodal connection to a port.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 069-1713-0-1-403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Discretionary Grants .....	438	43	218
0002 Community Project Funding .....	1	2	68
0003 Grant Administration .....		4	4
0004 Discretionary Grants -IIJA .....		422	437
0005 Admin & Oversight Cost - IIJA .....		5	5
0900 Total new obligations, unexpired accounts .....	439	476	732
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,577	1,708	1,732
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	120	50	550
Advance appropriations, discretionary:			
1170 Advance appropriation .....	450	450	450
1900 Budget authority (total) .....	570	500	1,000
1930 Total budgetary resources available .....	2,147	2,208	2,732
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,708	1,732	2,000
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	384	718	1,102
3010 New obligations, unexpired accounts .....	439	476	732
3020 Outlays (gross) .....	-105	-92	-105
3050 Unpaid obligations, end of year .....	718	1,102	1,729
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	384	718	1,102
3200 Obligated balance, end of year .....	718	1,102	1,729
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	570	500	1,000
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	9	9
4011 Outlays from discretionary balances .....	99	83	96
4020 Outlays, gross (total) .....	105	92	105
4180 Budget authority, net (total) .....	570	500	1,000
4190 Outlays, net (total) .....	105	92	105

The Port Infrastructure Development Program provides grants for coastal seaports, inland river ports, and Great Lakes ports infrastructure to improve the safety, efficiency, or reliability of the movement of goods.

#### Object Classification (in millions of dollars)

Identification code 069-1713-0-1-403	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	4	4	4
12.1 Civilian personnel benefits .....	1	1	1
25.3 Other goods and services from Federal sources .....	3	3	3
41.0 Grants, subsidies, and contributions .....	430	467	723
99.0 Direct obligations .....	438	475	731
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	439	476	732

#### Employment Summary

Identification code 069-1713-0-1-403	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	12	12
1001 Direct civilian full-time equivalent employment .....	16	12	29

#### MARITIME GUARANTEED LOAN (TITLE XI) FINANCING ACCOUNT

##### Program and Financing (in millions of dollars)

Identification code 069-4304-0-3-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0712 Default claim payments on interest .....		3	3
0713 Payment of interest to Treasury .....		1	1
0715 Default related activity .....		10	10
0742 Downward reestimates paid to receipt accounts .....	102	14	
0743 Interest on downward reestimates .....	43	15	
0900 Total new obligations, unexpired accounts .....	145	43	14
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	257	113	134
1023 Unobligated balances applied to repay debt .....	-88		
1070 Unobligated balance (total) .....	169	113	134
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	4		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	85	64	
1900 Budget authority (total) .....	89	64	
1930 Total budgetary resources available .....	258	177	134
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	113	134	120
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			29
3010 New obligations, unexpired accounts .....	145	43	14
3020 Outlays (gross) .....	-145	-14	-14
3050 Unpaid obligations, end of year .....		29	29
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			29
3200 Obligated balance, end of year .....		29	29
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	89	64	
Financing disbursements:			
4110 Outlays, gross (total) .....	145	14	14
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
Payments from program account - Upward			
4120 Reestimate .....	-81	-64	
4122 Interest on uninvested funds .....	-4		
4130 Offsets against gross budget authority and outlays (total) ....	-85	-64	
4160 Budget authority, net (mandatory) .....	4		
4170 Outlays, net (mandatory) .....	60	-50	14
4180 Budget authority, net (total) .....	4		
4190 Outlays, net (total) .....	60	-50	14

##### Status of Guaranteed Loans (in millions of dollars)

Identification code 069-4304-0-3-999	2024 actual	2025 est.	2026 est.
<b>Position with respect to appropriations act limitation on commitments:</b>			
2111 Guaranteed loan commitments from current-year authority .....			
2150 Total guaranteed loan commitments .....			
<b>Cumulative balance of guaranteed loans outstanding:</b>			
2210 Outstanding, start of year .....	1,133	1,133	1,133
2231 Disbursements of new guaranteed loans .....			
2251 Repayments and prepayments .....			
2262 Adjustments: Terminations for default that result in acquisition of property .....			
2290 Outstanding, end of year .....	1,133	1,133	1,133
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	1,133	1,133	1,133
<b>Addendum:</b>			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	164	164	164

MARITIME GUARANTEED LOAN (TITLE XI) FINANCING ACCOUNT—Continued  
Status of Guaranteed Loans—Continued

Identification code 069-4304-0-3-999	2024 actual	2025 est.	2026 est.
2331 Disbursements for guaranteed loan claims .....			
2351 Repayments of loans receivable .....			
2361 Write-offs of loans receivable .....			
2364 Other adjustments, net .....			
2390 Outstanding, end of year .....	164	164	164

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from Maritime Guaranteed Loan (Title XI) program loan guarantee commitments. This account includes commitments made from 1992 until 2020. The amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 069-4304-0-3-999	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury .....	257	257
Investments in U.S. securities:		
1106 Receivables, net .....	81	81
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	164	164
1504 Foreclosed property .....		
1599 Net present value of assets related to defaulted guaranteed loans .....	164	164
1999 Total assets .....	502	502
LIABILITIES:		
Federal liabilities:		
2103 Debt .....	89	89
2105 Other .....	145	145
2204 Non-Federal liabilities: Liabilities for loan guarantees .....	217	217
2999 Total liabilities .....	451	451
NET POSITION:		
3300 Cumulative results of operations .....	51	51
4999 Total liabilities and net position .....	502	502

## Trust Funds

## MISCELLANEOUS TRUST FUNDS, MARITIME ADMINISTRATION

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 069-8547-0-7-403	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Gifts and Bequests, Maritime Administration, Transportation .....	1	2	2
2000 Total: Balances and receipts .....	1	2	2
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds, Maritime Administration .....	-1	-2	-2
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 069-8547-0-7-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Gifts and Bequests .....	1	2	2
0100 Total direct program - Subtotal (running) .....	1	2	2
0900 Total new obligations, unexpired accounts (object class 21.0) .....	1	2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	6	6

## Budget authority:

Appropriations, mandatory:			
1201 Appropriation (special or trust fund) - Gifts and Bequests .....	1	2	2
1930 Total budgetary resources available .....	7	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	6	6

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	1	2	2
3020 Outlays (gross) .....	-1	-2	-2
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	1	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	2	2
4180 Budget authority, net (total) .....	1	2	2
4190 Outlays, net (total) .....	1	2	2

## ADMINISTRATIVE PROVISIONS—MARITIME ADMINISTRATION

SEC. 170. Notwithstanding any other provision of this Act, in addition to any existing authority, the Maritime Administration is authorized to furnish utilities and services and make necessary repairs in connection with any lease, contract, or occupancy involving Government property under control of the Maritime Administration: Provided, That payments received therefor shall be credited to the appropriation charged with the cost thereof and shall remain available until expended: Provided further, That rental payments under any such lease, contract, or occupancy for items other than such utilities, services, or repairs shall be deposited into the Treasury as miscellaneous receipts.

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
069-085500 Hazardous Materials Transportation Registration, Filing, and Permit Fees, Administrative Costs .....	1	1	1
069-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	1		
069-272830 Maritime (title XI) Loan Program, Downward Reestimates of Subsidies .....	150	31	
069-276010 Railroad Rehabilitation and Improvement Financing, Negative Subsidies .....	9	16	9
069-276030 Downward Reestimates, Railroad Rehabilitation and Improvement Program .....	15	4	
069-276810 Transportation Infrastructure Finance and Innovation Program, Negative Subsidies .....	21	41	26
069-276830 Transportation Infrastructure Finance and Innovation Program, Interest on Downward Reestimates .....	152	200	
069-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	373		
General Fund Offsetting receipts from the public .....	722	293	36
Intragovernmental payments:			
069-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	2		
General Fund Intragovernmental payments .....	2		

## GENERAL PROVISIONS—DEPARTMENT OF TRANSPORTATION

SEC. 190. (a) During the current fiscal year, applicable appropriations to the Department of Transportation shall be available for maintenance and operation of aircraft; hire of passenger motor vehicles and aircraft; purchase of liability insurance for motor vehicles operating in foreign countries on official department business;

and uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code.

(b) During the current fiscal year, applicable appropriations to the Department and its operating administrations shall be available for the purchase, maintenance, operation, and deployment of unmanned aircraft systems that advance the missions of the Department of Transportation or an operating administration of the Department of Transportation.

(c) Any unmanned aircraft system purchased, procured, or contracted for by the Department prior to the date of enactment of this Act shall be deemed authorized by Congress as if this provision was in effect when the system was purchased, procured, or contracted for.

SEC. 191. Appropriations contained in this Act for the Department of Transportation shall be available for services as authorized by section 3109 of title 5, United States Code, but at rates for individuals not to exceed the per diem rate equivalent to the rate for an Executive Level IV.

SEC. 192. (a) No recipient of amounts made available by this Act shall disseminate personal information (as defined in section 2725(3) of title 18, United States Code) obtained by a State department of motor vehicles in connection with a motor vehicle record as defined in section 2725(1) of title 18, United States Code, except as provided in section 2721 of title 18, United States Code, for a use permitted under section 2721 of title 18, United States Code.

(b) Notwithstanding subsection (a), the Secretary shall not withhold amounts made available by this Act for any grantee if a State is in noncompliance with this provision.

SEC. 193. None of the funds made available by this Act shall be available for salaries and expenses of more than 125 political and Presidential appointees in the Department of Transportation: Provided, That none of the personnel covered by this provision may be assigned on temporary detail outside the Department of Transportation.

SEC. 194. Funds received by the Federal Highway Administration and Federal Railroad Administration from States, counties, municipalities, other public authorities, and private sources for expenses incurred for training may be credited respectively to the Federal Highway Administration's "Federal-Aid Highways" account and to the Federal Railroad Administration's "Safety and Operations" account, except for State rail safety inspectors participating in training pursuant to section 20105 of title 49, United States Code.

SEC. 195. None of the funds made available by this Act or in title VIII of division J of Public Law 117–58 to the Department of Transportation may be used to make a loan, loan guarantee, line of credit, letter of intent, federally funded cooperative agreement, full funding grant agreement, or discretionary grant unless the Secretary of Transportation notifies the House and Senate Committees on Appropriations not less than 3 full business days before any project competitively selected to receive any discretionary grant award, letter of intent, loan commitment, loan guarantee commitment, line of credit commitment, federally funded cooperative agreement, or full funding grant agreement is announced by the Department or its operating administrations: Provided, That the Secretary of Transportation shall provide the House and Senate Committees on Appropriations with a comprehensive list of all such loans, loan guarantees, lines of credit, letters of intent, federally funded cooperative agreements, full funding grant agreements, and discretionary grants prior to the notification required under the preceding proviso: Provided further, That the Secretary gives concurrent notification to the House and Senate Committees on Appropriations for any "quick release" of funds from the emergency relief program: Provided further, That no notification shall involve funds that are not available for obligation.

SEC. 196. Rebates, refunds, incentive payments, minor fees, and other funds received by the Department of Transportation from travel management centers, charge card programs, the subleasing of building space, and miscellaneous sources are to be credited to appropriations of the Department of Transportation and allocated to organizational units of the Department of Transportation using fair and equitable criteria and such funds shall be available until expended.

SEC. 197. Notwithstanding any other provision of law, if any funds provided by or limited by this Act are subject to a reprogramming action that requires notice to be provided to the House and Senate Committees on Appropriations, transmission of such reprogramming notice shall be provided solely to the House and Senate Committees on Appropriations.

SEC. 198. Funds appropriated by this Act to the operating administrations may be obligated for the Office of the Secretary for the costs related to assessments or reimbursable agreements only when such amounts are for the costs of goods and services that are purchased to provide a direct benefit to the applicable operating administration or administrations.

SEC. 199. The Secretary of Transportation is authorized to carry out a program that establishes uniform standards for developing and supporting agency transit

pass and transit benefits authorized under section 7905 of title 5, United States Code, including distribution of transit benefits by various paper and electronic media.

SEC. 200. The Department of Transportation may use funds provided by this Act, or any other Act, to assist a contract under title 49 or 23 of the United States Code utilizing geographic, economic, or any other hiring preference not otherwise authorized by law, or to amend a rule, regulation, policy or other measure that forbids a recipient of a Federal Highway Administration or Federal Transit Administration grant from imposing such hiring preference on a contract or construction project with which the Department of Transportation is assisting, only if the grant recipient certifies the following:

(1) that except with respect to apprentices or trainees, a pool of readily available but unemployed individuals possessing the knowledge, skill, and ability to perform the work that the contract requires resides in the jurisdiction;

(2) that the grant recipient will include appropriate provisions in its bid document ensuring that the contractor does not displace any of its existing employees in order to satisfy such hiring preference; and

(3) that any increase in the cost of labor, training, or delays resulting from the use of such hiring preference does not delay or displace any transportation project in the applicable statewide transportation improvement program or transportation improvement program.

SEC. 201. The Secretary of Transportation shall coordinate with the Secretary of Homeland Security to ensure that best practices for Industrial Control Systems Procurement are up-to-date and shall ensure that systems procured with funds provided under this title were procured using such practices.

SEC. 202. None of the funds made available in this Act may be used in contravention of the American Security Drone Act of 2023 (subtitle B of title XVIII of division A of Public Law 118–31).

## GENERAL PROVISIONS—THIS ACT

SEC. 401. None of the funds in this Act shall be used for the planning or execution of any program to pay the expenses of, or otherwise compensate, non-Federal parties intervening in regulatory or adjudicatory proceedings funded in this Act.

SEC. 402. None of the funds appropriated in this Act shall remain available for obligation beyond the current fiscal year, nor may any be transferred to other appropriations, unless expressly so provided herein.

SEC. 403. The expenditure of any appropriation under this Act for any consulting service through a procurement contract pursuant to section 3109 of title 5, United States Code, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive Order issued pursuant to existing law.

SEC. 404. Except as otherwise provided in this Act, none of the funds provided in this Act, provided by previous appropriations Acts to the agencies or entities funded in this Act that remain available for obligation or expenditure in fiscal year 2026, or provided from any accounts in the Treasury derived by the collection of fees and available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that—

(1) creates a new program;

(2) eliminates a program, project, or activity;

(3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by the Congress;

(4) proposes to use funds directed for a specific activity by either the House or Senate Committees on Appropriations for a different purpose;

(5) augments existing programs, projects, or activities in excess of \$5,000,000 or 10 percent, whichever is less;

(6) reduces existing programs, projects, or activities by \$5,000,000 or 10 percent, whichever is less; or

(7) creates, reorganizes, or restructures a branch, division, office, bureau, board, commission, agency, administration, or department different from the budget justifications submitted to the Committees on Appropriations or the table accompanying the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), whichever is more detailed, unless notice is provided to the House and Senate Committees on Appropriations:

Provided, That not later than 60 days after the date of enactment of this Act, each agency funded by this Act shall submit a report to the Committees on Appropriations of the Senate and of the House of Representatives to establish the baseline for application of reprogramming and transfer authorities for the current fiscal year: Provided further, That the report shall include—

(8) a table for each appropriation with a separate column to display the prior year enacted level, the President's budget request, adjustments made by Congress,

adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level;

(9) a delineation in the table for each appropriation and its respective prior year enacted level by object class and program, project, and activity as detailed in this Act, the table accompanying the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), accompanying reports of the House and Senate Committees on Appropriations, or in the budget appendix for the respective appropriations, whichever is more detailed, and shall apply to all items for which a dollar amount is specified and to all programs for which new budget (obligational) authority is provided, as well as to discretionary grants and discretionary grant allocations; and

(10) an identification of items of special congressional interest.

SEC. 405. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2026 from appropriations made available for salaries and expenses for fiscal year 2026 in this Act, shall remain available through September 30, 2027, for each such account for the purposes authorized: Provided, That a notification shall be submitted to the House and Senate Committees on Appropriations prior to the expenditure of such funds: Provided further, That these notifications shall be made in compliance with reprogramming guidelines under section 404 of this Act.

SEC. 406. No funds in this Act may be used to support any Federal, State, or local projects that seek to use the power of eminent domain, unless eminent domain is employed only for a public use: Provided, That for purposes of this section, public use shall not be construed to include economic development that primarily benefits private entities: Provided further, That any use of funds for mass transit, railroad, airport, seaport or highway projects, as well as utility projects which benefit or serve the general public (including energy-related, communication-related, water-related and wastewater-related infrastructure), other structures designated for use by the general public or which have other common-carrier or public-utility functions that serve the general public and are subject to regulation and oversight by the government, and projects for the removal of an immediate threat to public health and safety or brownfields as defined in the Small Business Liability Relief and Brownfields Revitalization Act (Public Law 107–118) shall be considered a public use for purposes of eminent domain.

SEC. 407. No funds appropriated pursuant to this Act may be expended by an entity unless the entity agrees that in expending the assistance the entity will comply with sections 2 through 4 of the Act of March 3, 1933 (41 U.S.C. 8301–8305, popularly known as the "Buy American Act").

SEC. 408. No funds appropriated or otherwise made available under this Act shall be made available to any person or entity that has been convicted of violating the Buy American Act (41 U.S.C. 8301–8305).

SEC. 409. None of the funds made available in this Act may be used for first-class airline accommodations in contravention of sections 301–10.122 and 301–10.123 of title 41, Code of Federal Regulations.

SEC. .

SEC. 411. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

SEC. 412. None of the funds appropriated or otherwise made available by this Act may be used to pay award or incentive fees for contractors whose performance has been judged to be below satisfactory, behind schedule, over budget, or has failed to meet the basic requirements of a contract, unless the Agency determines that any such deviations are due to unforeseeable events, government-driven scope changes, or are not significant within the overall scope of the project and/or program unless such awards or incentive fees are consistent with 16.401(e)(2) of the Federal Acquisition Regulations.

SEC. 413. No part of any appropriation contained in this Act shall be available to pay the salary for any person filling a position, other than a temporary position, formerly held by an employee who has left to enter the Armed Forces of the United States and has satisfactorily completed his or her period of active military or naval service, and has within 90 days after his or her release from such service or from hospitalization continuing after discharge for a period of not more than 1 year, made application for restoration to his or her former position and has been certified by the Office of Personnel Management as still qualified to perform the duties of his or her former position and has not been restored thereto.

SEC. 414. (a) None of the funds made available by this Act may be used to approve a new foreign air carrier permit under sections 41301 through 41305 of title 49, United States Code, or exemption application under section 40109 of that title of an air carrier already holding an air operators certificate issued by a country that is party to the U.S.-E.U.-Iceland-Norway Air Transport Agreement where such approval would contravene United States law or Article 17 bis of the U.S.-E.U.-Iceland-Norway Air Transport Agreement.

(b) Nothing in this section shall prohibit, restrict or otherwise preclude the Secretary of Transportation from granting a foreign air carrier permit or an exemption to such an air carrier where such authorization is consistent with the U.S.-E.U.-Iceland-Norway Air Transport Agreement and United States law.

SEC. 415. None of the funds made available by this Act to the Department of Transportation may be used in contravention of section 306108 of title 54, United States Code.

SEC. 416. None of the funds made available by this or any other Act may be used to require the use of inward facing cameras or require a motor carrier to register an apprenticeship program with the Department of Labor as a condition for participation in the safe driver apprenticeship pilot program.

SEC. 417. None of the funds appropriated or made available by this division for the Department of Transportation for fiscal year 2024 may be used to enforce a mask mandate in response to the COVID–19 virus.

# DEPARTMENT OF THE TREASURY

## DEPARTMENTAL OFFICES

### Federal Funds

#### SALARIES AND EXPENSES

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and Freedman's Bank Building; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned overseas, when necessary for the performance of official business; executive direction program activities; international affairs and economic policy activities; domestic finance and tax policy activities, including technical assistance to State, local, and territorial entities; and Treasury-wide management policies and programs activities, \$292,476,000: Provided, That of the amount appropriated under this heading—

(1) not to exceed \$1,000,000 shall remain available until September 30, 2027, for reception and representation expenses to host and support G20-related events, and not to exceed \$350,000 shall be available for other official reception and representation expenses;

(2) not to exceed \$258,000 is for unforeseen emergencies of a confidential nature to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on the Secretary's certificate; and

(3) not to exceed \$43,000,000 shall remain available until September 30, 2027, for—

(A) the Treasury-wide Financial Statement Audit and Internal Control Program;

(B) information technology modernization requirements;

(C) the audit, oversight, and administration of the Gulf Coast Restoration Trust Fund;

(D) the development and implementation of programs within the Office of Cybersecurity and Critical Infrastructure Protection, including entering into cooperative agreements;

(E) operations and maintenance of facilities;

(F) international operations; and

(G) the hosting of the G20 Financial Summit in the United States.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 020–0101–0–1–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Executive Direction .....	49	48	43
0002 International Affairs and Economic Policy .....	68	71	82
0003 Domestic Finance and Tax Policy .....	96	97	96
0005 Treasury-wide Management and Programs .....	46	48	46
0006 CFIUS .....	44	40	41
0009 IRA - Additional Tax Regulatory Work .....	14	18	13
0010 IRA - Inflation Reduction Act Oversight and Implementation .....	8	6	6
0100 Subtotal, Direct programs .....	325	328	327
0799 Total direct obligations .....	325	328	327
0811 Salaries and Expenses (Reimbursable) .....	12	25	17
0900 Total new obligations, unexpired accounts .....	337	353	344
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	179	159	135
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	35		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	180	159	135
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	288	288	292
1120 Appropriations transferred to other acct [020–1921] .....	-1		
1160 Appropriation, discretionary (total) .....	287	288	292
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	27	25	17
1700 Collected .....		16	16
1701 Change in uncollected payments, Federal sources .....	3		
1750 Spending auth from offsetting collections, disc (total) .....	30	41	33
1900 Budget authority (total) .....	317	329	325
1930 Total budgetary resources available .....	497	488	460

Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-1		
1941	Unexpired unobligated balance, end of year .....	159	135	116

#### Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	53	37	20
3010	New obligations, unexpired accounts .....	337	353	344
3011	Obligations ("upward adjustments"), expired accounts .....	3		
3020	Outlays (gross) .....	-352	-370	-338
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041	Recoveries of prior year unpaid obligations, expired .....	-3		
3050	Unpaid obligations, end of year .....	37	20	26
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-4	-4
3070	Change in uncollected pymts, Fed sources, unexpired .....	-3		
3071	Change in uncollected pymts, Fed sources, expired .....	3		
3090	Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	49	33	16
3200	Obligated balance, end of year .....	33	16	22

#### Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	317	329	325
Outlays, gross:				
4010	Outlays from new discretionary authority .....	269	278	274
4011	Outlays from discretionary balances .....	60	63	39
4020	Outlays, gross (total) .....	329	341	313
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-29	-41	-33
4033	Non-Federal sources .....	-2		
4040	Offsets against gross budget authority and outlays (total) ....	-31	-41	-33
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-3		
4052	Offsetting collections credited to expired accounts .....	4		
4060	Additional offsets against budget authority only (total) .....	1		
4070	Budget authority, net (discretionary) .....	287	288	292
4080	Outlays, net (discretionary) .....	298	300	280
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	23	29	25
4180	Budget authority, net (total) .....	287	288	292
4190	Outlays, net (total) .....	321	329	305

Treasury's mission is to maintain a strong economy and create economic and job opportunities by promoting conditions that enable economic growth and stability at home and abroad, strengthen national security by combating threats and protecting the integrity of the financial system, and manage the U.S. Government's finances and resources effectively. Departmental Offices, as the headquarters bureau for the Department of the Treasury, provides leadership in economic and financial policy, tax policy, terrorism and financial intelligence, financial crimes, and general management. The Secretary of the Treasury has the primary role of formulating and managing the domestic and international tax and financial policies of the Federal Government. Through effective management, policies, and leadership, the Treasury Department protects our national security through targeted financial actions, promotes the stability of the Nation's financial markets, and ensures the Government's ability to collect revenue and fund its operations.

#### Object Classification (in millions of dollars)

Identification code 020-0101-0-1-803		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	141	135	139
11.3	Other than full-time permanent .....	2	3	3
11.5	Other personnel compensation .....	5	9	9
11.8	Special personal services payments .....	1	2	4
11.9	Total personnel compensation .....	149	149	155
12.1	Civilian personnel benefits .....	51	46	46
21.0	Travel and transportation of persons .....	5	5	5

## SALARIES AND EXPENSES—Continued

## Object Classification—Continued

Identification code 020–0101–0–1–803	2024 actual	2025 est.	2026 est.
22.0 Transportation of things .....		1	1
23.2 Rental payments to others .....	1	2	2
23.3 Communications, utilities, and miscellaneous charges .....	2		
25.1 Advisory and assistance services .....	11	6	6
25.2 Other services from non-Federal sources .....	2	1	1
25.3 Other goods and services from Federal sources .....	98	114	109
26.0 Supplies and materials .....	3	3	3
31.0 Equipment .....	2		
99.0 Direct obligations .....	324	327	328
99.0 Reimbursable obligations .....	12	24	16
99.5 Adjustment for rounding .....	1	2	
99.9 Total new obligations, unexpired accounts .....	337	353	344

## Employment Summary

Identification code 020–0101–0–1–803	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	911	868	891
2001 Reimbursable civilian full-time equivalent employment .....	45	99	63

## OFFICE OF TERRORISM AND FINANCIAL INTELLIGENCE

## SALARIES AND EXPENSES

For the necessary expenses of the Office of Terrorism and Financial Intelligence to safeguard the financial system against illicit use and to combat rogue nations, terrorist facilitators, weapons of mass destruction proliferators, human rights abusers, money launderers, drug kingpins, and other national security threats, \$237,662,000, of which not less than \$3,000,000 shall be available for addressing human rights violations and corruption, including activities authorized by the Global Magnitsky Human Rights Accountability Act (22 U.S.C. 2656 note): Provided, That of the amounts appropriated under this heading, up to \$16,000,000 shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 020–1804–0–1–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Terrorism and Financial Intelligence .....	231	228	238
0799 Total direct obligations .....	231	228	238
0811 Salaries and Expenses (Reimbursable) .....	12	46	16
0900 Total new obligations, unexpired accounts .....	243	274	254
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	12	12
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	227	228	238
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	7	46	16
1701 Change in uncollected payments, Federal sources .....	5		
1750 Spending auth from offsetting collections, disc (total) .....	12	46	16
1900 Budget authority (total) .....	239	274	254
1930 Total budgetary resources available .....	255	286	266
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	12	12	12
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	88	63	68
3010 New obligations, unexpired accounts .....	243	274	254
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-265	-269	-251
3041 Recoveries of prior year unpaid obligations, expired .....	-5		
3050 Unpaid obligations, end of year .....	63	68	71
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-9	-10	-10

3070 Change in uncollected pymts, Fed sources, unexpired .....	-5		
3071 Change in uncollected pymts, Fed sources, expired .....	4		
3090 Uncollected pymts, Fed sources, end of year .....	-10	-10	-10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	79	53	58
3200 Obligated balance, end of year .....	53	58	61

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	239	274	254
Outlays, gross:			
4010 Outlays from new discretionary authority .....	196	211	194
4011 Outlays from discretionary balances .....	69	58	57
4020 Outlays, gross (total) .....	265	269	251
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-11	-46	-16
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-12	-46	-16
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-5		
4052 Offsetting collections credited to expired accounts .....	5		
4070 Budget authority, net (discretionary) .....	227	228	238
4080 Outlays, net (discretionary) .....	253	223	235
4180 Budget authority, net (total) .....	227	228	238
4190 Outlays, net (total) .....	253	223	235

The Office of Terrorism and Financial Intelligence (TFI) safeguards the financial system against illicit use and combats rogue nations, terrorist facilitators, weapons of mass destruction proliferators, human rights abusers, money launderers, drug kingpins, and other national security threats. In addition to the Financial Crimes Enforcement Network (FinCEN) and Treasury Executive Office for Asset Forfeiture (TEOAF), which are shown separately, TFI includes three other components: (1) the Office of Terrorist Financing and Financial Crimes (TFFC), responsible for policy and outreach such as U.S. representation to the Financial Action Task Force (FATF); (2) the Office of Intelligence and Analysis (OIA), the sole Intelligence Community (IC) component in the Department of the Treasury; and (3) the Office of Foreign Assets Control (OFAC), which administers and enforces economic and trade sanctions.

## Object Classification (in millions of dollars)

Identification code 020–1804–0–1–803	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	90	94	94
11.5 Other personnel compensation .....	3	6	6
11.9 Total personnel compensation .....	93	100	100
12.1 Civilian personnel benefits .....	33	34	34
21.0 Travel and transportation of persons .....	3	4	4
25.1 Advisory and assistance services .....	26	9	15
25.2 Other services from non-Federal sources .....	1		
25.3 Other goods and services from Federal sources .....	58	79	81
25.7 Operation and maintenance of equipment .....	7		
26.0 Supplies and materials .....	4	1	1
31.0 Equipment .....	3	1	2
32.0 Land and structures .....	1		
99.0 Direct obligations .....	229	228	237
99.0 Reimbursable obligations .....	11	46	15
99.5 Adjustment for rounding .....	3		2
99.9 Total new obligations, unexpired accounts .....	243	274	254

## Employment Summary

Identification code 020–1804–0–1–803	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	646	657	659
2001 Reimbursable civilian full-time equivalent employment .....	44	67	67



## CYBERSECURITY ENHANCEMENT ACCOUNT

*For salaries and expenses for enhanced cybersecurity for systems operated by the Department of the Treasury, \$59,000,000, to remain available until September 30, 2028: Provided, That such funds shall supplement and not supplant any other amounts made available to the Treasury offices and bureaus for cybersecurity: Provided further, That of the total amount made available under this heading \$6,500,000 shall be available for administrative expenses for the Treasury Chief Information Officer to provide oversight of the investments made under this heading: Provided further, That such funds shall supplement and not supplant any other amounts made available to the Treasury Chief Information Officer.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 020–1855–0–1–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Cybersecurity Enhancement Account .....	62	37	59
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	86	219	219
1011 Unobligated balance transfer from other acct [020–1892] ....	158		
1070 Unobligated balance (total) .....	244	219	219
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	37	37	59
1930 Total budgetary resources available .....	281	256	278
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	219	219	219
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	58	35	9
3010 New obligations, unexpired accounts .....	62	37	59
3020 Outlays (gross) .....	-85	-63	-61
3050 Unpaid obligations, end of year .....	35	9	7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	58	35	9
3200 Obligated balance, end of year .....	35	9	7
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	37	37	59
Outlays, gross:			
4010 Outlays from new discretionary authority .....		21	33
4011 Outlays from discretionary balances .....	85	42	28
4020 Outlays, gross (total) .....	85	63	61
4180 Budget authority, net (total) .....	37	37	59
4190 Outlays, net (total) .....	85	63	61

Trillions of dollars are accounted for and processed by the Department of the Treasury's information technology (IT) systems and therefore these systems are a constant target for sophisticated threat actors. The Cybersecurity Enhancement Account (CEA) allows Treasury to more proactively and strategically protect Treasury systems against cybersecurity threats. The account supports enterprise-wide services and capabilities as well as targeted bureau-specific cyber investments.

## Object Classification (in millions of dollars)

Identification code 020–1855–0–1–808	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	3	4	4
12.1 Civilian personnel benefits .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....		5	9
25.1 Advisory and assistance services .....	35	15	16
25.2 Other services from non-Federal sources .....		1	6
25.3 Other goods and services from Federal sources .....	10	1	6
25.7 Operation and maintenance of equipment .....	1	4	8
31.0 Equipment .....	12	5	9
99.0 Direct obligations .....	62	36	59
99.5 Adjustment for rounding .....		1	
99.9 Total new obligations, unexpired accounts .....	62	37	59

## Employment Summary

Identification code 020–1855–0–1–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	20	28	28

## INFORMATION TECHNOLOGY SYSTEM MODERNIZATION AND WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 020–1921–0–1–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 IT Modernization Activities .....		7	
0900 Total new obligations, unexpired accounts (object class 25.2) .....		7	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		7	
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [020–0919] ....	6		
1121 Appropriations transferred from other acct [020–0101] ....	1		
1160 Appropriation, discretionary (total) .....	7		
1930 Total budgetary resources available .....	7	7	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			1
3010 New obligations, unexpired accounts .....		7	
3020 Outlays (gross) .....		-6	-1
3050 Unpaid obligations, end of year .....		1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7		
Outlays, gross:			
4011 Outlays from discretionary balances .....		6	1
4180 Budget authority, net (total) .....	7		
4190 Outlays, net (total) .....		6	1

## DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS

(INCLUDING TRANSFER OF FUNDS)

*For development and acquisition of automatic data processing equipment, software, and services and for repairs and renovations to buildings owned by the Department of the Treasury, \$11,007,000, to remain available until September 30, 2028: Provided, That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: Provided further, That this transfer authority shall be in addition to any other transfer authority provided in this Act: Provided further, That none of the funds appropriated under this heading shall be used to support or supplement "Internal Revenue Service, Operations Support" or "Internal Revenue Service, Business Systems Modernization".*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 020–0115–0–1–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Department-wide Systems and Capital Investments Programs (Direct) .....	8	11	11
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	8	8

DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS—Continued  
Program and Financing—Continued

Identification code 020–0115–0–1–803	2024 actual	2025 est.	2026 est.
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	11	11	11
1930 Total budgetary resources available .....	16	19	19
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	8	8	8
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	7	2
3010 New obligations, unexpired accounts .....	8	11	11
3020 Outlays (gross) .....	-10	-16	-13
3050 Unpaid obligations, end of year .....	7	2	
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	9	7	2
3200 Obligated balance, end of year .....	7	2	
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	11	11	11
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....		8	8
4011 Outlays from discretionary balances .....	10	8	5
4020 Outlays, gross (total) .....	10	16	13
4180 Budget authority, net (total) .....	11	11	11
4190 Outlays, net (total) .....	10	16	13

This account is authorized to be used by Treasury's offices and bureaus to modernize business processes, increase efficiency, and improve infrastructure through technology and capital investments.

## Object Classification (in millions of dollars)

Identification code 020–0115–0–1–803	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....			1
25.3 Other goods and services from Federal sources .....	2		
32.0 Land and structures .....	6	11	10
99.0 Direct obligations .....	8	11	11
99.9 Total new obligations, unexpired accounts .....	8	11	11

## OFFICE OF INSPECTOR GENERAL

## SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General in carrying out the provisions of chapter 4 of title 5, United States Code, \$47,160,000, including hire of passenger motor vehicles; of which not to exceed \$100,000 shall be available for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury; of which up to \$2,800,000 to remain available until September 30, 2027, shall be for audits and investigations conducted pursuant to section 1608 of the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (33 U.S.C. 1321 note); and of which not to exceed \$1,000 shall be available for official reception and representation expenses.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 020–0106–0–1–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Audits .....	34	35	34
0002 Investigations .....	14	13	13
0003 Coronavirus Relief Fund Oversight .....	9	9	
0004 Emergency Rental Assistance Oversight .....	1		
0799 Total direct obligations .....	58	57	47
0801 Office of Inspector General (Reimbursable) .....	8	12	12

0900 Total new obligations, unexpired accounts .....	66	69	59
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	19	9	1
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	17		
1012 Unobligated balance transfers between expired and unexpired accounts .....		1	1
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	1		
1021 Recoveries of prior year unpaid obligations .....	1		
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	22	10	2
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	48	48	47
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	3	3
1700 Collected (CARES) .....		1	1
1701 Change in uncollected payments, Federal sources .....	4	8	8
1750 Spending auth from offsetting collections, disc (total) .....	7	12	12
1900 Budget authority (total) .....	55	60	59
1930 Total budgetary resources available .....	77	70	61
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	9	1	2
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	17	12	12
3010 New obligations, unexpired accounts .....	66	69	59
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-70	-69	-61
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	12	12	10
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-5	-13
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		
3070 Change in uncollected pymts, Fed sources, unexpired .....	-4	-8	-8
3071 Change in uncollected pymts, Fed sources, expired .....	6		
3090 Uncollected pymts, Fed sources, end of year .....	-5	-13	-21
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	10	7	-1
3200 Obligated balance, end of year .....	7	-1	-11
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	55	60	59
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	46	50	49
4011 Outlays from discretionary balances .....	22	19	12
4020 Outlays, gross (total) .....	68	69	61
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-10	-4	-4
4040 Offsets against gross budget authority and outlays (total) ....	-10	-4	-4
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-4	-8	-8
4052 Offsetting collections credited to expired accounts .....	6		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	3	-8	-8
4070 Budget authority, net (discretionary) .....	48	48	47
4080 Outlays, net (discretionary) .....	58	65	57
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	2		
4180 Budget authority, net (total) .....	48	48	47
4190 Outlays, net (total) .....	60	65	57

The Office of Inspector General (OIG) conducts audits and investigations designed to promote integrity, efficiency, and effectiveness in programs and operations within the Department and the OIG's jurisdiction, as well as to keep the Secretary and the Congress fully informed of problems and deficiencies in the administration of such programs and operations. The OIG conducts audits and investigations of Treasury programs and operations except those under jurisdictional oversight of the Treasury Inspector Gen-

eral for Tax Administration, the Special Inspector General for the Troubled Asset Relief Program, and the Special Inspector General for Pandemic Recovery. In addition, the Treasury Inspector General functions as Chair of the Council of Inspectors General on Financial Oversight. The Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act tasked the OIG with oversight of all projects, programs, and operations of the Gulf Coast Restoration Trust Fund (Trust Fund), which extends to the Gulf Coast Ecosystem Restoration Council.

The Budget request for the OIG will be used to fund audit, investigative, and mission support activities to meet the requirements of the Inspector General Act, as well as other statutes relating to: (1) cyber threats; (2) Bank Secrecy Act, anti-money laundering, and anti-terrorist financing enforcement; (3) spending transparency and improper payments; (4) administration of the Trust Fund; and (5) pandemic programs. Specific mandates include audits of the Department's financial statements, compliance with the Federal Information Security Modernization Act of 2014 (FISMA), and actions in implementing cybersecurity information sharing. In its oversight of the Office of the Comptroller of the Currency, OIG conducts material loss reviews of failed national banks and trusts insured by the Federal Deposit Insurance Corporation. With resources available after mandated requirements are met, the OIG will conduct audits and reviews of the Department's highest risk programs and operations. The OIG will also respond to stakeholder requests.

The Office of Audit expects to complete 100 percent of statutory audits by the required deadline and to complete 70 audit products in 2026, as well as provide oversight, on a reimbursable basis, of the State Small Business Credit Initiative and the Small Business Lending Fund.

In 2026, the Office of Investigations will continue to investigate all reports of fraud, waste, abuse, and criminal activity affecting Treasury programs and operations. It will also continue proactive efforts to detect, investigate, and deter electronic crimes and other threats to Treasury's physical and IT critical infrastructure, and will continue current efforts to aggressively investigate, close, and refer cases for criminal prosecution, civil litigation, or corrective administrative action in a timely manner.

This account also supports the oversight of COVID response programs, such as the Coronavirus Relief Fund, Emergency Rental Assistance, and the Homeowner Assistance Fund pursuant to the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Division N of the Consolidated Appropriations Act, 2021, and the American Rescue Plan Act of 2021.

#### Object Classification (in millions of dollars)

Identification code 020-0106-0-1-803	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	30	30	24
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	32	32	26
12.1 Civilian personnel benefits .....	13	12	9
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	2	3	2
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	3	3	3
25.3 Other goods and services from Federal sources .....	6	5	5
31.0 Equipment .....	1		
99.0 Direct obligations .....	58	57	47
99.0 Reimbursable obligations .....	8	12	12
99.9 Total new obligations, unexpired accounts .....	66	69	59

#### Employment Summary

Identification code 020-0106-0-1-803	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	232	203	183

#### COMMITTEE ON FOREIGN INVESTMENT IN THE UNITED STATES FUND

(INCLUDING TRANSFER OF FUNDS)

*For necessary expenses of the Committee on Foreign Investment in the United States, \$21,000,000, to remain available until expended: Provided, That the chairperson of the Committee may transfer such amounts to any department or agency represented on the Committee (including the Department of the Treasury) subject to advance notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That amounts so transferred shall remain available until expended for expenses of implementing section 721 of the Defense Production Act of 1950, as amended (50 U.S.C. 4565), and shall be available in addition to any other funds available to any department or agency: Provided further, That fees authorized by section 721(p) of such Act shall be credited to this appropriation as offsetting collections: Provided further, That the total amount appropriated under this heading from the general fund shall be reduced as such offsetting collections are received during fiscal year 2026, so as to result in a total appropriation from the general fund estimated at not more than \$0.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 020-0165-0-1-803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Transfer to Departmental Offices .....	16	16	16
0002 Transfer to Member Agencies .....	2	5	5
0900 Total new obligations, unexpired accounts (object class 94.0) .....	18	21	21
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	18	21	21
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	20	21	21
1900 Budget authority (total) .....	21	21	21
1930 Total budgetary resources available .....	39	42	42
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	21	21	21
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		2	
3010 New obligations, unexpired accounts .....	18	21	21
3020 Outlays (gross) .....	-16	-23	-21
3050 Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		2	
3200 Obligated balance, end of year .....	2		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	21	21	21
Outlays, gross:			
4010 Outlays from new discretionary authority .....	16	21	21
4011 Outlays from discretionary balances .....		2	
4020 Outlays, gross (total) .....	16	23	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-20	-21	-21
4180 Budget authority, net (total) .....	1		
4190 Outlays, net (total) .....	-4	2	

The Committee on Foreign Investment in the United States (CFIUS) is an interagency committee, chaired by the Secretary of the Treasury, authorized to review certain transactions involving foreign investment in the United States and certain real estate transactions by foreign persons in order to determine the effect of such transactions on the national security of the United States. The Foreign Investment Risk Review Modernization Act of 2018 established the CFIUS Fund. This account funds investments necessary to the functioning of CFIUS and allows the transfer of a portion of such funds to CFIUS agencies to address emerging needs.

## TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

## SALARIES AND EXPENSES

*For necessary expenses of the Treasury Inspector General for Tax Administration in carrying out chapter 4 of title 5, United States Code, including purchase and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services authorized by 5 U.S.C. 3109, at such rates as may be determined by the Inspector General for Tax Administration; \$137,661,000, of which \$5,000,000 shall remain available until September 30, 2027; of which not to exceed \$6,000,000 shall be available for official travel expenses; of which not to exceed \$500,000 shall be available for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General for Tax Administration; and of which not to exceed \$1,500 shall be available for official reception and representation expenses.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 020-0119-0-1-803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Audit .....	77	81	63
0002 Investigations .....	132	141	115
0799 Total direct obligations .....	209	222	178
0801 Treasury Inspector General for Tax Administration (Reimbursable) .....		1	1
0900 Total new obligations, unexpired accounts .....	209	223	179
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	386	351	302
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	5		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	387	351	302
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	173	173	138
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		1	1
1900 Budget authority (total) .....	173	174	139
1930 Total budgetary resources available .....	560	525	441
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	351	302	262
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	32	19	58
3010 New obligations, unexpired accounts .....	209	223	179
3011 Obligations ("upward adjustments"), expired accounts .....	2	40	40
3020 Outlays (gross) .....	-222	-224	-183
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	19	58	94
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	32	19	58
3200 Obligated balance, end of year .....	19	58	94
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	173	174	139
Outlays, gross:			
4010 Outlays from new discretionary authority .....	162	160	128
4011 Outlays from discretionary balances .....	22	14	14
4020 Outlays, gross (total) .....	184	174	142
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....		-1	-1
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-1	-1	-1
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	173	173	138
4080 Outlays, net (discretionary) .....	183	173	141
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	38	50	41
4180 Budget authority, net (total) .....	173	173	138

4190 Outlays, net (total) ..... 221 223 182

The Treasury Inspector General for Tax Administration (TIGTA), an independent office within the Department of the Treasury, was established by Congress under the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98). It provides oversight of IRS activities by conducting independent audits, investigations, and inspections and evaluations necessary to prevent and detect waste, fraud, and abuse in IRS programs and operations. TIGTA also identifies and recommends strategies to address IRS management challenges and implement the Department's priorities.

TIGTA's Office of Audit focuses on the major management and performance challenges confronting the IRS by prioritizing statutory audit coverage and audit work in high-risk tax administration areas. Statutory coverage includes audits mandated by RRA 98 and other statutory authorities involving computer security, taxpayer rights and privacy issues. Through its audit programs, TIGTA promotes efficiency and effectiveness in the administration of internal revenue laws. TIGTA is dedicated to the prevention and detection of fraud, waste, and abuse affecting tax administration.

TIGTA's Office of Inspections and Evaluations (I&E) identifies opportunities for improvements in IRS and TIGTA programs by performing inspections and evaluations that report timely, useful, and reliable information to decisionmakers and stakeholders. The oversight activities of I&E include inspecting the compliance of the IRS with established system controls and operating procedures, as well as evaluating the Agency's operations for high-risk systemic inefficiencies.

TIGTA's Office of Investigations (OI) concentrates on three areas: (1) employee integrity; (2) employee and infrastructure security; and (3) external attempts to corrupt tax administration. OI's performance model uses a ratio of those investigations that have the greatest impact on IRS' operations and/or the protection of Federal tax administration to the total number of investigations conducted. Investigations in these areas protect IRS personnel, data, and facilities, as well as the public's confidence in the tax system.

This account also supports the oversight of Economic Impact Payments and other payments pursuant to Division N of the Consolidated Appropriations Act, 2021, and the American Rescue Plan Act of 2021, as well as the IRS's implementation of Inflation Reduction Act of 2022.

## Object Classification (in millions of dollars)

Identification code 020-0119-0-1-803	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	87	87	70
11.1 Full-time permanent - IRA Fund .....	16	19	19
11.3 Other than full-time permanent .....	1	1	
11.5 Other personnel compensation .....	10	10	8
11.5 Other personnel compensation - IRA Fund .....	2	4	2
11.9 Total personnel compensation .....	116	121	99
12.1 Civilian personnel benefits .....	43	43	34
12.1 Civilian personnel benefits - IRA Fund .....	8	9	10
21.0 Travel and transportation of persons .....	4	3	1
21.0 Travel and transportation of persons - IRA Fund .....		3	1
23.1 Rental payments to GSA .....	7	8	8
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	2	2	1
25.1 Advisory and assistance services - IRA Fund .....	2	5	1
25.2 Other services from non-Federal sources .....	1	1	
25.2 Other services from non-Federal sources - IRA Fund .....		1	
25.3 Other goods and services from Federal sources .....	12	13	12
25.3 Other goods and services from Federal sources - IRA Fund .....	2	2	1
25.7 Operation and maintenance of equipment .....	1	1	1
25.7 Operation and maintenance of equipment - IRA Fund .....	1	2	1
31.0 Equipment .....	3	3	2
31.0 Equipment - IRA Fund .....	5	4	5
99.0 Direct obligations .....	208	222	178
99.0 Reimbursable obligations .....		1	1
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	209	223	179

## Employment Summary

Identification code 020–0119–0–1–803	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	767	763	658
2001 Reimbursable civilian full-time equivalent employment .....	2	2	2

## TERRORISM INSURANCE PROGRAM

## Program and Financing (in millions of dollars)

Identification code 020–0123–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Base Administrative Expenses .....	7	8	8
0003 Projected Payments to Insurers .....		26	79
0900 Total new obligations, unexpired accounts .....	7	34	87
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	7	34	87
1930 Total budgetary resources available .....	7	34	87
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	3	7
3010 New obligations, unexpired accounts .....	7	34	87
3020 Outlays (gross) .....	-6	-30	-73
3050 Unpaid obligations, end of year .....	3	7	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	3	7
3200 Obligated balance, end of year .....	3	7	21
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	7	34	87
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4	26	65
4101 Outlays from mandatory balances .....	2	4	8
4110 Outlays, gross (total) .....	6	30	73
4180 Budget authority, net (total) .....	7	34	87
4190 Outlays, net (total) .....	6	30	73

The Terrorism Risk Insurance Program Reauthorization Act of 2019 (P.L. 116–94) reauthorized and revised the program established by the Terrorism Risk Insurance Act of 2002 (TRIA) (P.L. 107–297). The 2019 Act extended the Terrorism Risk Insurance Program (TRIP) for seven years, through December 31, 2027. The Budget baseline includes the estimated Federal cost of providing payments in connection with terrorism risk insurance losses. There have been no prior payments under the Program. While the Budget does not forecast any specific payment triggering events, the Budget includes estimates representing the weighted average of payments over a full range of possible scenarios, most of which include no notional payment triggering events and some of which include notional triggering events of varying magnitude. Relying upon this methodology, the Budget baseline projects net spending associated with the current reauthorization of \$310 million over the 2026–2035 period. Mechanisms in TRIA result in Treasury's relative share of any covered losses decreasing over time as premiums in the insurance market increase. The budget estimate reflects this projected decrease in Treasury's share.

## Object Classification (in millions of dollars)

Identification code 020–0123–0–1–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	3	3
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	4	4	4
42.0 Insurance claims and indemnities .....		26	79
99.0 Direct obligations .....	7	34	87
99.9 Total new obligations, unexpired accounts .....	7	34	87

## Employment Summary

Identification code 020–0123–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	13	14	14

## TREASURY FORFEITURE FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5697–0–2–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	88	133	134
Receipts:			
Current law:			
1110 Forfeited Cash and Proceeds from Sale of Forfeited Property, Treasury Forfeiture Fund .....	2,066	2,144	646
1140 Earnings on Investments, Treasury Forfeiture Fund .....	268	200	183
1199 Total current law receipts .....	2,334	2,344	829
1999 Total receipts .....	2,334	2,344	829
2000 Total: Balances and receipts .....	2,422	2,477	963
Appropriations:			
Current law:			
2101 Treasury Forfeiture Fund .....	-2,333	-2,344	-828
2103 Treasury Forfeiture Fund .....	-88	-133	-134
2132 Treasury Forfeiture Fund .....	133	134	47
2199 Total current law appropriations .....	-2,288	-2,343	-915
2999 Total appropriations .....	-2,288	-2,343	-915
5098 Rounding adjustment .....	-1		
5099 Balance, end of year .....	133	134	48

## Program and Financing (in millions of dollars)

Identification code 020–5697–0–2–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Mandatory .....	1,039	480	490
0002 Strategic Support .....	127	100	100
0003 Secretary's Enforcement Fund .....	34	35	35
0900 Total new obligations, unexpired accounts .....	1,200	615	625
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,635	2,150	3,518
1021 Recoveries of prior year unpaid obligations .....	75	40	40
1070 Unobligated balance (total) .....	1,710	2,190	3,558
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....			-500
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2,333	2,344	828
1203 Appropriation (previously unavailable)(special or trust) ....	88	133	134
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-648	-400	
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-133	-134	-47
1260 Appropriations, mandatory (total) .....	1,640	1,943	915
1900 Budget authority (total) .....	1,640	1,943	415
1930 Total budgetary resources available .....	3,350	4,133	3,973
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,150	3,518	3,348
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	662	882	482
3010 New obligations, unexpired accounts .....	1,200	615	625
3020 Outlays (gross) .....	-905	-975	-1,007
3040 Recoveries of prior year unpaid obligations, unexpired .....	-75	-40	-40
3050 Unpaid obligations, end of year .....	882	482	60
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	662	882	482
3200 Obligated balance, end of year .....	882	482	60

TREASURY FORFEITURE FUND—Continued  
Program and Financing—Continued

Identification code 020–5697–0–2–751	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			-500
Outlays, gross:			
4010 Outlays from new discretionary authority .....			-50
Mandatory:			
4090 Budget authority, gross .....	1,640	1,943	915
Outlays, gross:			
4100 Outlays from new mandatory authority .....		194	91
4101 Outlays from mandatory balances .....	905	781	966
4110 Outlays, gross (total) .....	905	975	1,057
4180 Budget authority, net (total) .....	1,640	1,943	415
4190 Outlays, net (total) .....	905	975	1,007
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	2,343	3,106	2,900
5001 Total investments, EOY: Federal securities: Par value .....	3,106	2,900	2,800

The mission of the Treasury Forfeiture Fund (Fund) is to affirmatively influence the consistent and strategic use of asset forfeiture by law enforcement bureaus that participate in the Fund to disrupt and dismantle criminal enterprises. The Fund supports Federal, State, and local law enforcement's use of asset forfeiture to disrupt and deter criminal activity. Proceeds from non-tax forfeitures made by participating bureaus of the Department of the Treasury and the Department of Homeland Security are deposited into the Fund. Such proceeds are available to pay or reimburse certain costs and expenses related to seizures and forfeitures that occur pursuant to laws enforced by the bureaus and other expenses authorized by 31 U.S.C. 9705. Forfeiture proceeds can also be used to fund Federal law enforcement-related activities based on requests from Federal agencies and evaluation by the Secretary of the Treasury.

## Object Classification (in millions of dollars)

Identification code 020–5697–0–2–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	55	28	29
25.3 Other goods and services from Federal sources .....	111	57	58
41.0 Grants, subsidies, and contributions .....	267	137	139
43.0 Interest and dividends .....	1		
44.0 Refunds .....	607	313	316
94.0 Financial transfers .....	159	80	83
99.9 Total new obligations, unexpired accounts .....	1,200	615	625

## FINANCIAL RESEARCH FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5590–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	7	7	6
Receipts:			
Current law:			
1110 Fees and Assessments, Financial Research Fund .....	122	88	82
1130 Interest, Financial Research Fund .....	6	5	5
1199 Total current law receipts .....	128	93	87
1999 Total receipts .....	128	93	87
2000 Total: Balances and receipts .....	135	100	93
Appropriations:			
Current law:			
2101 Financial Research Fund .....	-122	-88	-82
2101 Financial Research Fund .....	-6	-4	-3
2103 Financial Research Fund .....	-7	-7	-5
2132 Financial Research Fund .....	7	5	5
2199 Total current law appropriations .....	-128	-94	-85
2999 Total appropriations .....	-128	-94	-85

5099 Balance, end of year .....	7	6	8
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## Program and Financing (in millions of dollars)

Identification code 020–5590–0–2–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 FSOC .....	12	12	10
0003 FDIC Payments .....	3	4	5
0091 FSOC subtotal .....	15	16	15
0101 OFR .....	119	111	86
0900 Total new obligations, unexpired accounts .....	134	127	101
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	75	72	45
1021 Recoveries of prior year unpaid obligations .....	3	6	2
1070 Unobligated balance (total) .....	78	78	47
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	122	88	82
1201 Appropriation (Interest) .....	6	4	3
1203 Appropriation (previously unavailable)(special or trust) ....	7	7	5
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-7	-5	-5
1260 Appropriations, mandatory (total) .....	128	94	85
1930 Total budgetary resources available .....	206	172	132
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	72	45	31
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	53	62	51
3010 New obligations, unexpired accounts .....	134	127	101
3020 Outlays (gross) .....	-122	-132	-91
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-6	-2
3050 Unpaid obligations, end of year .....	62	51	59
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	53	62	51
3200 Obligated balance, end of year .....	62	51	59
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	128	94	85
Outlays, gross:			
4100 Outlays from new mandatory authority .....	92	23	19
4101 Outlays from mandatory balances .....	30	109	72
4110 Outlays, gross (total) .....	122	132	91
4180 Budget authority, net (total) .....	128	94	85
4190 Outlays, net (total) .....	122	132	91
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	125	135	140
5001 Total investments, EOY: Federal securities: Par value .....	135	140	143

The Office of Financial Research (OFR) and the Financial Stability Oversight Council (Council), whose expenses are paid for out of the Financial Research Fund, were established under the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111–203).

The OFR, an office within the Department of the Treasury, helps to promote financial stability by looking across the financial system to collect and deliver high-quality financial data, measure and analyze risks, perform essential research, and improve financial data standardization. The OFR principally supports the Council and its member agencies.

The Council is composed of 10 voting members, including the heads of all Federal financial regulators, and five non-voting members. The Secretary of the Treasury serves as Chairperson of the Council. The Council's purpose is to identify risks to the financial stability of the United States, promote market discipline, and respond to emerging threats to the stability of the U.S. financial system.

As required under Section 210(n)(10) of the Act, the Council's expenses include reimbursement of certain reasonable expenses incurred by the Federal Deposit Insurance Corporation in implementing Orderly Liquidation Authority under Title II of the Act.

Since July 2012, the OFR and the Council have been funded through assessments on certain bank holding companies and nonbank financial companies supervised by the Board of Governors of the Federal Reserve System. Expenses of the Council are treated as expenses of, and paid by, the OFR. Projected assessments are estimates and may change.

**Object Classification** (in millions of dollars)

Identification code 020–5590–0–2–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	38	45	25
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....	2	1	1
11.9 Total personnel compensation .....	41	46	26
12.1 Civilian personnel benefits .....	16	19	14
13.0 Benefits for former personnel .....			14
21.0 Travel and transportation of persons .....	1	1	
25.1 Advisory and assistance services .....	34	27	17
25.2 Other services from non-Federal sources .....		1	1
25.3 Other goods and services from Federal sources .....	6	8	8
25.7 Operation and maintenance of equipment .....	16	9	6
26.0 Supplies and materials .....	19	14	13
31.0 Equipment .....	1	2	2
99.0 Direct obligations .....	134	127	101
99.9 Total new obligations, unexpired accounts .....	134	127	101

**Employment Summary**

Identification code 020–5590–0–2–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	198	231	99

**PRESIDENTIAL ELECTION CAMPAIGN FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 020–5081–0–2–808	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	26
Receipts:			
Current law:			
1110 Presidential Election Campaign Fund .....	21	50	50
2000 Total: Balances and receipts .....	22	51	76
Appropriations:			
Current law:			
2101 Presidential Election Campaign Fund .....	-21	-25	-25
2103 Presidential Election Campaign Fund .....	-1	-1	-1
2132 Presidential Election Campaign Fund .....	1	1	1
2199 Total current law appropriations .....	-21	-25	-25
2999 Total appropriations .....	-21	-25	-25
5099 Balance, end of year .....	1	26	51

**Program and Financing** (in millions of dollars)

Identification code 020–5081–0–2–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Presidential Election Campaigns .....	3	29	
0004 Payment to Office of Justice Programs .....	25		
0005 Payment to Election Assistance Commission .....	55	15	
0006 Payment to United States Secret Service .....	320		
0900 Total new obligations, unexpired accounts .....	403	44	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	401	19	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	21	25	25
1203 Appropriation (Sequestration pop-up, Authorizing Committee) .....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1

1260 Appropriations, mandatory (total) .....	21	25	25
1930 Total budgetary resources available .....	422	44	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	19		25

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	403	44	
3020 Outlays (gross) .....	-403	-44	

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	21	25	25
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4	25	
4101 Outlays from mandatory balances .....	399	19	
4110 Outlays, gross (total) .....	403	44	
4180 Budget authority, net (total) .....	21	25	25
4190 Outlays, net (total) .....	403	44	

Individual Federal income tax returns include an optional Federal income tax designation of \$3 that an individual may elect to be paid to the Presidential Election Campaign Fund (PECF). The Department of the Treasury collects the income tax designations and makes distributions from the PECF to qualified presidential candidates. Amounts not made available to and used by qualified candidates are transferred to the 10-Year Pediatric Research Initiative Fund, which was established in 2014 by the Gabriella Miller Kids First Research Act.

The Federal Election Commission administers the public funding program, determines which candidates are eligible, the amount to which they are entitled, and audits their use of the funds.

**Object Classification** (in millions of dollars)

Identification code 020–5081–0–2–808	2024 actual	2025 est.	2026 est.
Direct obligations:			
41.0 Grants, subsidies, and contributions .....	3	29	
94.0 Financial transfers .....	400	15	
99.9 Total new obligations, unexpired accounts .....	403	44	

**TREASURY FRANCHISE FUND****Program and Financing** (in millions of dollars)

Identification code 020–4560–0–4–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0802 Financial Management Administrative Support Service .....	252	242	223
0804 Information Technology Services .....	249	257	216
0806 Shared Services Program .....	834	885	885
0808 Centralized Treasury Administrative Services .....	154	175	175
0900 Total new obligations, unexpired accounts .....	1,489	1,559	1,499
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	200	244	623
1021 Recoveries of prior year unpaid obligations .....	15	12	13
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	217	256	636
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1,543	1,926	1,809
1701 Change in uncollected payments, Federal sources .....	-27		
1750 Spending auth from offsetting collections, disc (total) .....	1,516	1,926	1,809
1930 Total budgetary resources available .....	1,733	2,182	2,445
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	244	623	946

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	473	606	502
3010 New obligations, unexpired accounts .....	1,489	1,559	1,499
3020 Outlays (gross) .....	-1,341	-1,651	-1,858

TREASURY FRANCHISE FUND—Continued  
Program and Financing—Continued

Identification code 020-4560-0-4-803	2024 actual	2025 est.	2026 est.
3040 Recoveries of prior year unpaid obligations, unexpired .....	-15	-12	-13
3050 Unpaid obligations, end of year .....	606	502	130
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-64	-37	-37
3070 Change in uncollected pymts, Fed sources, unexpired .....	27		
3090 Uncollected pymts, Fed sources, end of year .....	-37	-37	-37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	409	569	465
3200 Obligated balance, end of year .....	569	465	93
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,516	1,926	1,809
Outlays, gross:			
4010 Outlays from new discretionary authority .....	994	1,348	1,266
4011 Outlays from discretionary balances .....	347	303	592
4020 Outlays, gross (total) .....	1,341	1,651	1,858
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1,543	-1,926	-1,809
4033 Non-Federal sources .....	-2		
4040 Offsets against gross budget authority and outlays (total) ....	-1,545	-1,926	-1,809
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	27		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4060 Additional offsets against budget authority only (total) .....	29		
4080 Outlays, net (discretionary) .....	-204	-275	49
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-204	-275	49

The Treasury Franchise Fund (the Fund) was established by P.L. 104-208, made permanent by P.L. 108-447, and codified as 31 U.S.C. 322, note. The Fund is revolving in nature and provides financial management, procurement, travel, human resources, and information technology services through its four business lines: the Administrative Resource Center (ARC) Administrative Services, ARC Information Technology Services, Treasury Shared Services Programs (TSSP), and Centralized Treasury Administrative Services (CTAS). Services are provided to Federal customers on a reimbursable, fee-for-service basis. To better streamline Treasury shared services, the Department will implement a new organization, Treasury Common Services Center (TCSC). This new organization will complement the ongoing operational effectiveness of the Fund — while also providing cost-effective and enhanced services to the Department in various administrative functions.

## Object Classification (in millions of dollars)

Identification code 020-4560-0-4-803	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	223	235	217
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	9	8	8
11.9 Total personnel compensation .....	233	244	226
12.1 Civilian personnel benefits .....	89	112	105
13.0 Benefits for former personnel .....	1		
21.0 Travel and transportation of persons .....	1		1
23.1 Rental payments to GSA .....	34	39	39
23.3 Communications, utilities, and miscellaneous charges .....	80	81	81
25.1 Advisory and assistance services .....	445	454	454
25.2 Other services from non-Federal sources .....	62	67	50
25.3 Other goods and services from Federal sources .....	271	268	274
25.4 Operation and maintenance of facilities .....	2	3	3
25.7 Operation and maintenance of equipment .....	86	96	80
26.0 Supplies and materials .....	3	4	4
31.0 Equipment .....	170	176	167
32.0 Land and structures .....	12	15	15
99.0 Reimbursable obligations .....	1,489	1,559	1,499

99.9	Total new obligations, unexpired accounts .....	1,489	1,559	1,499
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## Employment Summary

Identification code 020-4560-0-4-803	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	2,080	2,086	1,843

## EXCHANGE STABILIZATION FUND

## Program and Financing (in millions of dollars)

Identification code 020-4444-0-3-155	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Exchange Stabilization Fund (Direct) .....	9,708		
0900 Total new obligations, unexpired accounts (object class 33.0) .....	9,708		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	36,841	40,016	40,848
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation .....	11,379		
1070 Unobligated balance (total) .....	48,220	40,016	40,848
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1,506	832	759
1801 Change in uncollected payments, Federal sources .....	-2		
1850 Spending auth from offsetting collections, mand (total) .....	1,504	832	759
1930 Total budgetary resources available .....	49,724	40,848	41,607
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	40,016	40,848	41,607
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	157,270	166,978	166,978
3010 New obligations, unexpired accounts .....	9,708		
3050 Unpaid obligations, end of year .....	166,978	166,978	166,978
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2		
3070 Change in uncollected pymts, Fed sources, unexpired .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	157,268	166,978	166,978
3200 Obligated balance, end of year .....	166,978	166,978	166,978
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,504	832	759
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-756	-599	-526
4123 Non-Federal sources .....	-750	-233	-233
4130 Offsets against gross budget authority and outlays (total) ....	-1,506	-832	-759
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	2		
4170 Outlays, net (mandatory) .....	-1,506	-832	-759
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-1,506	-832	-759
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	14,698	15,377	15,966
5001 Total investments, EOY: Federal securities: Par value .....	15,377	15,966	16,566

Under the law governing the Exchange Stabilization Fund (ESF), section 10 of the Gold Reserve Act of 1934, as amended, codified at 31 U.S.C. 5302, the Secretary of the Treasury, with the approval of the President, is authorized to deal in gold, foreign exchange, and other instruments of credit and securities, as the Secretary considers necessary, consistent with U.S. obligations in the International Monetary Fund regarding orderly exchange arrangements and a stable system of exchange rates. All earnings and interest accruing to the ESF are available for the purposes thereof. U.S. holdings of Special Drawing Rights (SDRs) are credited to the account of, and administered as part of the fund. By law, the fund is not available to pay administrative expenses.



Since 1934, the principal sources of the fund's income have been earnings on investments held by the fund, including interest earned on fund holdings of U.S. Government securities.

The amounts reflected in 2026 estimates entail only projected net interest earnings on ESF assets. The estimates are subject to considerable variance, depending on changes in the amount and composition of assets and the interest rates applied to investments. In addition, these estimates make no attempt to forecast gains or losses on SDR valuation or foreign currency valuation.

**Balance Sheet** (in millions of dollars)

Identification code 020-4444-0-3-155	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
Investments in U.S. securities:		
1102 Treasury securities, par .....	14,698	15,377
1106 Receivables, net .....		
1201 Non-Federal assets: Foreign Currency Investments .....	17,388	18,741
1801 Other Federal assets: Special Drawing Rights .....	163,157	173,985
1999 Total assets .....	195,243	208,103
<b>LIABILITIES:</b>		
2207 Non-Federal liabilities: Other .....	157,270	166,978
<b>NET POSITION:</b>		
3100 Unexpended appropriations .....	200	200
3300 Cumulative results of operations .....	37,773	40,925
3999 Total net position .....	37,973	41,125
4999 Total liabilities and net position .....	195,243	208,103

**ECONOMIC STABILIZATION PROGRAM ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 020-1889-0-1-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Administrative Expenses .....	2	20	
0091 Direct program activities, subtotal .....	2	20	
Credit program obligations:			
0705 Reestimates of direct loan subsidy .....	7	1	
0791 Direct program activities, subtotal .....	7	1	
0900 Total new obligations, unexpired accounts .....	9	21	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	21	1
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	23	21	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	7	1	
1900 Budget authority (total) .....	7	1	
1930 Total budgetary resources available .....	30	22	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	21	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	2	2
3010 New obligations, unexpired accounts .....	9	21	
3020 Outlays (gross) .....	-10	-21	
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	2	2
3200 Obligated balance, end of year .....	2	2	2

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	7	1	
Outlays, gross:			
4101 Outlays from mandatory balances .....	10	21	
4180 Budget authority, net (total) .....	7	1	

4190 Outlays, net (total) .....	10	21	
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**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 020-1889-0-1-376	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135003 13(3) Term Asset-Backed Securities Loan Facility .....		1	
135005 Businesses Critical to National Security .....	-46		
135008 MRO and Ticketing Agencies .....	5		
135009 Cargo Carriers .....	2		
135999 Total direct loan reestimates .....	-39	1	
Administrative expense data:			
3580 Outlays from balances .....	2	20	

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136) authorized the Department of the Treasury to make up to \$500 billion in loans and other investments in support of and to provide liquidity to eligible businesses, nonprofits, states, and municipalities impacted by the COVID-19 pandemic. This included investments in facilities established by the Board of Governors of the Federal Reserve System pursuant to Section 13(3) of the Federal Reserve Act to provide liquidity to the financial system. The CARES Act also authorized Treasury to use up to \$46 billion of these funds to make loans to passenger and cargo air carriers, certain other aviation businesses, and businesses critical to maintaining national security. As required by the Federal Credit Reform Act of 1990, as amended, this account records the subsidy costs associated with these loans and investments, which are estimated on a present value basis. The Consolidated Appropriations Act, 2021 (P.L. 116-260) Sec. 1003 rescinded \$478.8 billion in budget authority from this program in 2021 and the Infrastructure Investment and Jobs Act (P.L. 117-58) Sec. 90007 further rescinded \$1.4 billion in 2022. The Fiscal Responsibility Act of 2023 (P.L. 118-5) further rescinded \$200 million from this authority.

The Consolidated Appropriations Act, 2023 (P.L. 117-328) Division LL, Section 102(d) reduced the amounts available for administrative expenses from \$100 million to \$61 million from this account and made remaining balances for this account's administrative expenses also available for Treasury's administration of other pandemic recovery programs.

**Object Classification** (in millions of dollars)

Identification code 020-1889-0-1-376	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	1		
11.9 Total personnel compensation .....	1		
25.3 Other goods and services from Federal sources .....	1	20	
41.0 Grants, subsidies, and contributions .....	7	1	
99.0 Direct obligations .....	9	21	
99.9 Total new obligations, unexpired accounts .....	9	21	

**Employment Summary**

Identification code 020-1889-0-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4		

**ECONOMIC STABILIZATION DIRECT LOAN FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 020-4447-0-3-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....	99	50	24
0715 OASI .....		244	1,063
0742 Downward reestimates paid to receipt accounts .....	45		
0743 Interest on downward reestimates .....	1		

## ECONOMIC STABILIZATION DIRECT LOAN FINANCING ACCOUNT—Continued

## Program and Financing—Continued

Identification code 020-4447-0-3-376	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts .....	145	294	1,087
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	35	372	142
1023 Unobligated balances applied to repay debt .....	-11		
1070 Unobligated balance (total) .....	24	372	142
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	68		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	9,719	2,996	3,792
1825 Spending authority from offsetting collections applied to repay debt .....	-9,294	-2,932	-2,766
1850 Spending auth from offsetting collections, mand (total) .....	425	64	1,026
1900 Budget authority (total) .....	493	64	1,026
1930 Total budgetary resources available .....	517	436	1,168
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	372	142	81
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	246
3010 New obligations, unexpired accounts .....	145	294	1,087
3020 Outlays (gross) .....	-144	-49	-24
3050 Unpaid obligations, end of year .....	1	246	1,309
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	246
3200 Obligated balance, end of year .....	1	246	1,309
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	493	64	1,026
Financing disbursements:			
4110 Outlays, gross (total) .....	144	49	24
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-6		
4122 Interest on uninvested funds .....	-28	-27	-24
4123 Non-Federal sources (Repayments and Prepayments) .....	-9,139	-2,959	-3,767
4123 Non-Federal sources (Warrants) .....	-499		
4123 Non-Federal sources (Interest) .....	-47	-10	-1
4130 Offsets against gross budget authority and outlays (total) ....	-9,719	-2,996	-3,792
4160 Budget authority, net (mandatory) .....	-9,226	-2,932	-2,766
4170 Outlays, net (mandatory) .....	-9,575	-2,947	-3,768
4180 Budget authority, net (total) .....	-9,226	-2,932	-2,766
4190 Outlays, net (total) .....	-9,575	-2,947	-3,768

## Status of Direct Loans (in millions of dollars)

Identification code 020-4447-0-3-376	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	14,323	5,186	2,263
1251 Repayments: Repayments and prepayments .....	-9,139	-2,924	-2,198
1261 Adjustments: Capitalized interest .....	2	1	
1290 Outstanding, end of year .....	5,186	2,263	65

As authorized by the Coronavirus Aid, Relief, and Economic Security Act (P.L. 116-136) and required by the Federal Credit Reform Act of 1990, as amended, this non-budgetary account records all cash flows to and from the Government resulting from direct loans and other investments obligated in FY 2020 and FY 2021, including modifications of those direct loans. The amounts in this account are a means of financing and are not included in the Budget totals.

## Balance Sheet (in millions of dollars)

Identification code 020-4447-0-3-376	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	35	372
Investments in U.S. securities:		
1106 Receivables, net .....	13	
1201 Non-Federal assets: Investments in non-Federal securities, net .....	15,114	
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	965	232
1402 Interest receivable .....	6	1
1405 Allowance for subsidy cost (-) .....	-70	-34
1499 Net present value of assets related to direct loans .....	901	199
1901 Other Federal assets: Other assets (Total other assets not crosswalked) .....		5,985
1999 Total assets .....	16,063	6,556
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	14,936	5,698
2105 Other .....	1,127	858
2999 Total liabilities .....	16,063	6,556
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	16,063	6,556

## AIR CARRIER WORKER SUPPORT

## Program and Financing (in millions of dollars)

Identification code 020-1894-0-1-402	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Administrative Expenses .....	3		
0002 Passenger Air Carrier Worker Relief .....	2		
0900 Total new obligations, unexpired accounts .....	5		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	73	73	74
1021 Recoveries of prior year unpaid obligations .....	3		
1033 Recoveries of prior year paid obligations .....	2	1	
1070 Unobligated balance (total) .....	78	74	74
1930 Total budgetary resources available .....	78	74	74
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	73	74	74
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	18	16	16
3010 New obligations, unexpired accounts .....	5		
3020 Outlays (gross) .....	-4		
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050 Unpaid obligations, end of year .....	16	16	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	18	16	16
3200 Obligated balance, end of year .....	16	16	16
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	4		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-2	-1	
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2	1	
4170 Outlays, net (mandatory) .....	2	-1	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	2	-1	

The Coronavirus Aid, Relief, and Economic Security Act (P.L. 116-136) Division A, Title IV, Subtitle B, Section 4112 (CARES Act), Consolidated Appropriations Act, 2021 (P.L. 116-260) Division N, Title IV, Subtitle A, Sections 401-412, and the American Rescue Plan Act of 2021 (P.L. 117-2),

Title VII, Subtitle C, Section 7301, each authorized the Secretary of the Treasury to provide payroll support payments to passenger air carriers, cargo air carriers, and certain contractors that must be exclusively used for the continuation of payment of employee wages, salaries, and benefits. The CARES Act provided financial assistance to passenger air carriers, cargo air carriers, and certain contractors. The two subsequent laws provided additional financial assistance for passenger air carriers and contractors. The Infrastructure Investment and Jobs Act (P.L. 117–58), Section 90007, rescinded \$3 billion from CARES Act, Section 4120, budget authority, which corresponded with a lack of demand for the program among cargo airlines, as well as \$200 million from the P.L. 116–260, Division N, Sec. 411 budget authority.

The Consolidated Appropriations Act, 2023 (P.L. 117–328) Division LL, Section 102(d) reduced the amounts available for administrative expenses from \$100 million to \$67 million from this account and made remaining balances for this account's administrative expenses also available for expenses necessary for Treasury's administration of other pandemic recovery programs.

The Fiscal Responsibility Act of 2023 (P.L. 118–5) permanently rescinded \$295 million of the amounts made available through section 4120 of title IV of division A of Public Law 116–136 and all unobligated balances of amounts made available by section 7301(c) of Public Law 117–2.

#### Object Classification (in millions of dollars)

Identification code 020–1894–0–1–402	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1		
25.3 Other goods and services from Federal sources .....	1		
41.0 Grants, subsidies, and contributions .....	2		
99.0 Direct obligations .....	4		
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	5		

#### Employment Summary

Identification code 020–1894–0–1–402	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4		

#### TRANSPORTATION SERVICES ECONOMIC RELIEF

#### Program and Financing (in millions of dollars)

Identification code 020–0156–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Administrative Costs .....	16		
0900 Total new obligations, unexpired accounts (object class 25.3) .....	16		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	21	6	6
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	22	6	6
1930 Total budgetary resources available .....	22	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	6	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8		
3010 New obligations, unexpired accounts .....	16		
3020 Outlays (gross) .....	-23		
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	8		

#### Budget authority and outlays, net:

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	23		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	23		

The Consolidated Appropriations Act, 2021 (P.L. 116–260), Division N, Title IV, Subtitle B, Section 421 authorized the Secretary of the Treasury to provide grants to eligible providers of transportation services that suffered revenue loss due to the coronavirus pandemic. Eligible companies included motorcoach companies, school bus companies, and passenger vessel companies. Eligible small passenger vessels (as defined in 46 U.S.C. 85, 116, and 2101) and pilotage services companies were also included.

The Consolidated Appropriations Act, 2023 (P.L. 117–328) Division LL, Section 102(d), made remaining balances for this account's administrative expenses also available for financial assistance to eligible revenue sharing consolidated governments under the Local Assistance and Tribal Consistency Fund (LATCF) (section 605(g) of the Social Security Act, as added by section 103 of Division LL of P.L. 117–328). Remaining balances for this account's administrative expenses were also available for expenses necessary for Treasury's administration of other pandemic recovery programs until all funds in this account expired on December 27, 2023.

#### CORONAVIRUS RELIEF FUND

#### Program and Financing (in millions of dollars)

Identification code 020–1892–0–1–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0006 Tribal Governments (ARP) .....	14		
0015 Tribal Government Capital Projects .....		3	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	14	3	

#### Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	88	23	57
1010 Unobligated balance transfer to other accts [020–1855] .....	-158		
1021 Recoveries of prior year unpaid obligations .....	4		
1033 Recoveries of prior year paid obligations .....	103	50	
1070 Unobligated balance (total) .....	37	73	57
1930 Total budgetary resources available .....	37	73	57
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....		-13	
1941 Unexpired unobligated balance, end of year .....	23	57	57

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9,915	9,203	5,706
3010 New obligations, unexpired accounts .....	14	3	
3011 Obligations ("upward adjustments"), expired accounts .....	4		
3020 Outlays (gross) .....	-722	-3,500	-5,693
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	9,203	5,706	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9,915	9,203	5,706
3200 Obligated balance, end of year .....	9,203	5,706	13

#### Budget authority and outlays, net:

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	722	3,500	5,693
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-120	-50	
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts .....	17		
4143 Recoveries of prior year paid obligations, unexpired accounts .....	103	50	
4150 Additional offsets against budget authority only (total) .....	120	50	
4170 Outlays, net (mandatory) .....	602	3,450	5,693
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	602	3,450	5,693

## CORONAVIRUS RELIEF FUND—Continued

The Coronavirus Aid, Relief, and Economic Security Act (P.L. 116–136), Division A, Title V, Section 5001, as amended by the Consolidated Appropriations Act, 2021 (P.L. 116–260), Division N, Title X, Section 1001, and the Consolidated Appropriations Act, 2023 (P.L. 117–328), Division LL, Section 104, to establish the Coronavirus Relief Fund to provide awards to State, territorial, Tribal, and certain local governments to cover necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19).

The American Rescue Plan Act of 2021 (Subtitle M of Title IX of P.L. 117–2), Section 9901 (ARP), amended Title VI of the Social Security Act (42 U.S.C. 801 et seq.) by adding sections 602 and 603 to establish the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund (referred to as SLFRF), and authorized the Secretary of the Treasury to provide financial assistance to states, territories, tribal governments, and units of local government to support their response to and recovery from the coronavirus pandemic.

In addition, the ARP established the Capital Projects Fund and the Local Assistance and Tribal Consistency Fund (LATCF). The Capital Projects Fund provides payments to states, territories, and tribal governments to carry out critical capital projects, including broadband infrastructure, directly enabling work, education, and health monitoring, including remote options, in response to the coronavirus pandemic. The LATCF program provides additional assistance to eligible tribal governments, eligible revenue sharing counties, and eligible revenue sharing consolidated governments for use on any governmental purpose except a lobbying activity.

The Consolidated Appropriations Act, 2023 (P.L. 117–328) Division LL, Section 102(d), made remaining balances for this account's administrative expenses also available for expenses necessary for Treasury's administration of other pandemic recovery programs.

## EMERGENCY RENTAL ASSISTANCE

## Program and Financing (in millions of dollars)

Identification code 020–0150–0–1–604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0004 Administrative Costs .....	2	12	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	20	19	106
1021 Recoveries of prior year unpaid obligations .....		99	.....
1033 Recoveries of prior year paid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	21	118	106
1930 Total budgetary resources available .....	21	118	106
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	19	106	106
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	180	116	4
3010 New obligations, unexpired accounts .....	2	12	.....
3011 Obligations ("upward adjustments"), expired accounts .....	3	.....	.....
3020 Outlays (gross) .....	-69	-25	.....
3040 Recoveries of prior year unpaid obligations, unexpired .....	.....	-99	.....
3050 Unpaid obligations, end of year .....	116	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	180	116	4
3200 Obligated balance, end of year .....	116	4	4
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	69	25	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-455	.....	.....
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts .....	454	.....	.....

4143 Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4150 Additional offsets against budget authority only (total) .....	455	.....	.....
4170 Outlays, net (mandatory) .....	-386	25	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-386	25	.....

The Consolidated Appropriations Act, 2021 (P.L. 116–260) Division N, Title V, Subtitle A, Section 501, established the Emergency Rental Assistance (ERA 1) program to provide awards to states, U.S. territories, tribes, or their tribally designated housing entities, certain local governments, and the Department of Hawaiian Home Land to provide financial assistance and housing stability services to eligible households. The financial assistance may include the payment of rent, rental arrears, and utilities and home energy costs, utilities and home energy costs arrears, and other expenses related to housing. The American Rescue Plan Act of 2021 (P.L. 117–2), Section 3201 established the Emergency Rental Assistance (ERA 2) program to provide awards to states, U.S. territories, and certain local governments to assist eligible households with financial assistance and provide housing stability services and, as applicable, to cover the costs for other affordable rental housing and eviction prevention activities. In addition, Treasury allocated \$2,500,000,000 to high-need grantees in FY 2022 and FY 2023.

Per P.L. 118–5, the Fiscal Responsibility Act of 2023, \$3.6 million was rescinded from this authority.

The Consolidated Appropriations Act, 2023 (P.L. 117–328) Division LL, Section 102(d), made remaining balances for this account's administrative expenses also available for expenses necessary for Treasury's administration of other pandemic recovery programs.

## Object Classification (in millions of dollars)

Identification code 020–0150–0–1–604	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	1	.....	.....
11.9 Total personnel compensation .....	1	.....	.....
25.3 Other goods and services from Federal sources .....	1	12	.....
99.0 Direct obligations .....	2	12	.....
99.9 Total new obligations, unexpired accounts .....	2	12	.....

## Employment Summary

Identification code 020–0150–0–1–604	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	8	.....	.....

## HOMEOWNER ASSISTANCE FUND

## Program and Financing (in millions of dollars)

Identification code 020–0124–0–1–604	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0004 Administrative Costs .....	7	17	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	25	19	94
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1033 Recoveries of prior year paid obligations .....	.....	92	.....
1070 Unobligated balance (total) .....	26	111	94
1930 Total budgetary resources available .....	26	111	94
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	19	94	94
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	70	35	23
3010 New obligations, unexpired accounts .....	7	17	.....
3020 Outlays (gross) .....	-41	-29	-13

3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050	Unpaid obligations, end of year .....	35	23	10
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	70	35	23
3200	Obligated balance, end of year .....	35	23	10
<b>Budget authority and outlays, net:</b>				
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances .....	41	29	13
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources .....		-92	
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts .....		92	
4170	Outlays, net (mandatory) .....	41	-63	13
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	41	-63	13

The American Rescue Plan Act of 2021 (P.L. 117–2) Section 3206 established the Homeowner Assistance Fund to mitigate financial hardships associated with the coronavirus pandemic by providing funds to states, including the District of Columbia and Puerto Rico, U.S. territories, Indian tribes, or their tribally designated housing entities, and the Department of Hawaiian Home Land to provide assistance to eligible homeowners to prevent homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, displacements, and cover other qualified expenses related to mortgages and housing.

The Consolidated Appropriations Act, 2023 (P.L. 117–328) Division LL, Section 102(d), made remaining balances for this account's administrative expenses also available for expenses necessary for Treasury's administration of other pandemic recovery programs.

#### Object Classification (in millions of dollars)

Identification code 020–0124–0–1–604	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	2		
11.9 Total personnel compensation .....	2		
12.1 Civilian personnel benefits .....	1		
25.1 Advisory and assistance services .....	2		
25.3 Other goods and services from Federal sources .....	1	17	
99.0 Direct obligations .....	6	17	
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	7	17	

#### Employment Summary

Identification code 020–0124–0–1–604	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	15		

#### STATE SMALL BUSINESS CREDIT INITIATIVE

#### Program and Financing (in millions of dollars)

Identification code 020–0142–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 SSBCI Program .....	293	39	13
0002 Secretary's Priorities .....	109	11	4
0003 Tribal Governments .....	294	30	10
0004 Administrative Expenses .....	17	29	24
0900 Total new obligations, unexpired accounts .....	713	109	51
<b>Budgetary resources:</b>			
	Unobligated balance:		
1000 Unobligated balance brought forward, Oct 1 .....	1,253	258	149
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	1,254	258	149

<b>Budget authority:</b>			
	Appropriations, mandatory:		
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-283		
1930 Total budgetary resources available .....	971	258	149
	Memorandum (non-add) entries:		
1941 Unexpired unobligated balance, end of year .....	258	149	98

#### Change in obligated balance:

	Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,892	6,019	5,178	
3010 New obligations, unexpired accounts .....	713	109	51	
3020 Outlays (gross) .....	-585	-950	-1,478	
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1			
3050 Unpaid obligations, end of year .....	6,019	5,178	3,751	
	Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5,892	6,019	5,178	
3200 Obligated balance, end of year .....	6,019	5,178	3,751	

#### Budget authority and outlays, net:

	Mandatory:			
4090 Budget authority, gross .....	-283			
	Outlays, gross:			
4101 Outlays from mandatory balances .....	585	950	1,478	
4180 Budget authority, net (total) .....	-283			
4190 Outlays, net (total) .....	585	950	1,478	

The American Rescue Plan Act of 2021 (P.L. 117–2) Section 3301, amended the State Small Business Credit Initiative Act of 2010 (12 U.S.C. 5701 et seq.) and provided additional funding for the State Small Business Credit Initiative (SSBCI) established in the Small Business Jobs Act of 2010 (P.L. 111–240). SSBCI funds eligible state, D.C., territorial and Tribal Government programs which provide support through investment and credit programs for small businesses, with particular emphasis on very small and underserved businesses. Additionally, SSBCI funds technical assistance programs for eligible small businesses applying for Federal and State support programs.

P.L. 118–5, the Fiscal Responsibility Act of 2023, rescinded \$150 million of the unobligated balances available as of the date of enactment. P.L. 118–47, the Further Consolidated Appropriations Act, 2024, rescinded an additional \$283 million from this authority. Pursuant to section 3301(a)(2) of Public Law 117–2, any funds that remain unexpended (whether obligated or unobligated) on September 30, 2030 will be rescinded.

#### Object Classification (in millions of dollars)

Identification code 020–0142–0–1–376	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	4	5	2
11.9 Total personnel compensation .....	4	5	2
12.1 Civilian personnel benefits .....	2	2	1
25.3 Other goods and services from Federal sources .....	10	22	21
41.0 Grants, subsidies, and contributions .....	696	79	26
99.0 Direct obligations .....	712	108	50
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	713	109	51

#### Employment Summary

Identification code 020–0142–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	26	35	19

#### SPECIAL INSPECTOR GENERAL FOR PANDEMIC RECOVERY

#### Program and Financing (in millions of dollars)

Identification code 020–1893–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Special Inspector General for Pandemic Recovery .....	12	5	

SPECIAL INSPECTOR GENERAL FOR PANDEMIC RECOVERY—Continued  
Program and Financing—Continued

Identification code 020–1893–0–1–376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	10
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3	3	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	12	12	.....
1930 Total budgetary resources available .....	15	15	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	10	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	12	5	.....
3020 Outlays (gross) .....	-12	-5	.....
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	12	12	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	2	.....
4011 Outlays from discretionary balances .....	1	3	.....
4020 Outlays, gross (total) .....	12	5	.....
4180 Budget authority, net (total) .....	12	12	.....
4190 Outlays, net (total) .....	12	5	.....

The Special Inspector General for Pandemic Recovery (SIGPR) was established by Section 4018 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act. SIGPR conducted, supervised, and coordinated audits, evaluations, and investigations of the making, purchase, management, and sale of loans, loan guarantees, and other investments made by the Secretary of the Treasury under programs established by the Secretary, as authorized by Section 4018(c) of the CARES Act, and the management by the Secretary of programs, as authorized by Section 4018(c) of the CARES Act. SIGPR ceased operations in fiscal year 2025, and this account reflects the close-out of its activities.

## Object Classification (in millions of dollars)

Identification code 020–1893–0–1–376	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	5	2	.....
11.3 Other than full-time permanent .....	1	.....	.....
11.9 Total personnel compensation .....	6	2	.....
12.1 Civilian personnel benefits .....	2	.....	.....
23.1 Rental payments to GSA .....	1	.....	.....
25.3 Other goods and services from Federal sources .....	2	2	.....
99.0 Direct obligations .....	11	4	.....
99.5 Adjustment for rounding .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	12	5	.....

## Employment Summary

Identification code 020–1893–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	35	11	.....

## RURAL COMMUNITY DEVELOPMENT FUND

To carry out the Riegle Community Development and Regulatory Improvement Act of 1994 (subtitle A of title I of Public Law 103–325), including services authorized by section 3109 of title 5, United States Code, but at rates for individuals not to ex-

ceed the per diem rate equivalent to the rate for EX-III, \$133,146,000. Of the amount appropriated under this heading—

(1) not less than \$100,000,000 notwithstanding section 108(e) of Public Law 103–325 (12 U.S.C. 4707(e)) with regard to Small and/or Emerging Community Development Financial Institutions Assistance awards, is available until September 30, 2027, for financial assistance and technical assistance for a Rural Financial Assistance Program for the purpose of offering financial assistance, technical assistance, training and outreach to rural communities under subparagraphs (A) and (B) of section 108(a)(1), respectively, of Public Law 103–325 (12 U.S.C. 4707(a)(1)(A) and (B)), of which up to \$1,600,000 may be available for training and outreach under section 109 of Public Law 103–325 (12 U.S.C. 4708), of which up to \$3,153,750 may be used for the cost of direct loans: Provided, That a recipient in such rural financial assistance program shall not use less than 60 percent of a dollar amount awarded from these funds to support financial products or financial services to populations living in rural areas throughout the United States: Provided, That the cost of direct and guaranteed loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed \$10,000,000: Provided further, That of the funds provided under this paragraph, excluding those made to community development financial institutions that serve populations living in persistent poverty counties, the CDFI Fund shall prioritize Financial Assistance awards to organizations that invest and lend in high-poverty areas: Provided further, That for purposes of this section, the term "high-poverty area" means any census tract with a poverty rate of at least 20 percent as measured by the 2016–2020 5-year data series available from the American Community Survey of the Bureau of the Census for all States and Puerto Rico or with a poverty rate of at least 20 percent as measured by the 2020 Island areas Decennial Census data for any territory or possession of the United States;

(2) up to \$33,146,000 is available for administrative expenses, including administration of CDFI Fund programs and the New Markets Tax Credit Program, of which not less than \$1,000,000 is for the development of tools to better assess and inform CDFI investment performance and CDFI program impacts, and up to \$300,000 is for administrative expenses to carry out the direct loan program; and

(3) during fiscal year 2026, none of the funds available under this heading are available for the cost, as defined in section 502 of the Congressional Budget Act of 1974, of commitments to guarantee bonds and notes under section 114A of the Riegle Community Development and Regulatory Improvement Act of 1994 (12 U.S.C. 4713a): Provided, That commitments to guarantee bonds and notes under such section 114A shall not exceed \$500,000,000: Provided further, That such section 114A shall remain in effect until December 31, 2027: Provided further, That of the funds awarded under this heading, not less than 10 percent shall be used for awards that support investments that serve populations living in persistent poverty counties: Provided further, That for the purposes of this paragraph and paragraph (1), the term "persistent poverty counties" means any county, including county equivalent areas in Puerto Rico, that has had 20 percent or more of its population living in poverty over the past 30 years, as measured by the 1990 and 2000 decennial censuses and the 2016–2020 5-year data series available from the American Community Survey of the Bureau of the Census or any other territory or possession of the United States that has had 20 percent or more of its population living in poverty over the past 30 years, as measured by the 1990, 2000, 2010, and 2020 Island Areas Decennial Censuses, or equivalent data, of the Bureau of the Census.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 020–1881–0–1–451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0009 General Administrative Expenses .....	39	35	33
0012 Financial Assistance .....	309	69	.....
0013 Small Dollar Loan Program .....	18	.....	.....
0014 Native American/Hawaiian Program .....	47	4	.....
0016 Rural Financial Assistance Program .....	.....	.....	99
0026 Healthy Food Initiative .....	48	.....	.....
0028 Bank Enterprise Award .....	40	.....	.....
0050 No Year Account .....	.....	8	8
0051 Undistributed .....	.....	.....	289
0091 Direct program activities, subtotal .....	501	116	429
Credit program obligations:			
0701 Direct loan subsidy .....	.....	1	1
0705 Reestimates of direct loan subsidy .....	4	3	.....
0706 Interest on reestimates of direct loan subsidy .....	1	1	.....

0791	Direct program activities, subtotal .....	5	5	1
0900	Total new obligations, unexpired accounts .....	506	121	430
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	260	128	468
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	258		
1021	Recoveries of prior year unpaid obligations .....		2	
1070	Unobligated balance (total) .....	260	130	468
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	324	324	133
Appropriations, mandatory:				
1200	Appropriation .....	6	4	
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	47	145	239
1802	Offsetting collections (previously unavailable) .....		3	8
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-3	-8	-14
1850	Spending auth from offsetting collections, mand (total) .....	44	140	233
1900	Budget authority (total) .....	374	468	366
1930	Total budgetary resources available .....	634	598	834
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....		-9	
1941	Unexpired unobligated balance, end of year .....	128	468	404

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	124	471	66
3010	New obligations, unexpired accounts .....	506	121	430
3020	Outlays (gross) .....	-158	-524	-97
3040	Recoveries of prior year unpaid obligations, unexpired .....		-2	
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	471	66	399
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	124	471	66
3200	Obligated balance, end of year .....	471	66	399

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	324	324	133
Outlays, gross:				
4010	Outlays from new discretionary authority .....	38	29	27
4011	Outlays from discretionary balances .....	113	481	61
4020	Outlays, gross (total) .....	151	510	88
Mandatory:				
4090	Budget authority, gross .....	50	144	233
Outlays, gross:				
4100	Outlays from new mandatory authority .....	6	5	1
4101	Outlays from mandatory balances .....	1	9	8
4110	Outlays, gross (total) .....	7	14	9
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-46	-144	-238
4123	Non-Federal sources .....	-1	-1	-1
4130	Offsets against gross budget authority and outlays (total) ....	-47	-145	-239
4160	Budget authority, net (mandatory) .....	3	-1	-6
4170	Outlays, net (mandatory) .....	-40	-131	-230
4180	Budget authority, net (total) .....	327	323	127
4190	Outlays, net (total) .....	111	379	-142

<b>Memorandum (non-add) entries:</b>				
5010	Total investments, SOY: non-Fed securities: Market value .....	37	35	
5011	Total investments, EOY: non-Fed securities: Market value .....	35		
5090	Unexpired unavailable balance, SOY: Offsetting collections .....		3	8
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	3	8	14

**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 020-1881-0-1-451	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Community Development Financial Institutions Prog Fin Assist. ....		25	
115002 Bond Guarantee Program .....	498	500	500
115003 CDFI Rural Financial Assistance Program .....			10
115999 Total direct loan levels .....	498	525	510
Direct loan subsidy (in percent):			
132001 Community Development Financial Institutions Prog Fin Assist. ....		8.39	

132002 Bond Guarantee Program .....	-4.09	0.00	0.00
132003 CDFI Rural Financial Assistance Program .....			7.83
132999 Weighted average subsidy rate .....	-4.09	0.40	0.15
Direct loan subsidy budget authority:			
133001 Community Development Financial Institutions Prog Fin Assist. ....		1	
133002 Bond Guarantee Program .....	-20		
133003 CDFI Rural Financial Assistance Program .....			1
133999 Total subsidy budget authority .....	-20	1	1
Direct loan subsidy outlays:			
134002 Bond Guarantee Program .....	-7		
134999 Total subsidy outlays .....	-7		
Direct loan reestimates:			
135001 Community Development Financial Institutions Prog Fin Assist. ....	-1	-1	
135002 Bond Guarantee Program .....	1	-2	
135999 Total direct loan reestimates .....		-3	

The Community Development Financial Institutions Fund (CDFI Fund) promotes economic and community development through investment in and assistance to CDFIs (including community development banks, credit unions, loan funds, and venture capital funds) to expand the availability of financial services and affordable credit for underserved populations and communities. The 2026 Budget provides funding for the new Rural Financial Award Program. The Budget proposes to eliminate separate funding for the CDFI Assistance Program, the Bank Enterprise Award Program, Small Dollar Loan Program, the Healthy Foods Financing Initiative, and proposes to eliminate funding for the AmeriCorps CDFI Economic Mobility Corps program. The CDFI Fund's Bond Guarantee Program (BG Program) was originally authorized in the Small Business Jobs Act of 2010 (P.L. 111-240) to provide a source of long-term capital in low-income and underserved communities. The Budget proposes an annual commitment authority of \$500 million.

**Object Classification** (in millions of dollars)

Identification code 020-1881-0-1-451	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	13	15	12
12.1 Civilian personnel benefits .....	5	4	4
25.1 Advisory and assistance services .....	7	4	6
25.3 Other goods and services from Federal sources .....	10	11	11
31.0 Equipment .....	3	7	7
41.0 Grants, subsidies, and contributions .....	467	78	100
92.0 Undistributed .....			289
99.0 Direct obligations .....	505	119	429
99.5 Adjustment for rounding .....	1	2	1
99.9 Total new obligations, unexpired accounts .....	506	121	430

**Employment Summary**

Identification code 020-1881-0-1-451	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	91	88	76

**COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND DIRECT LOAN FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 020-4088-0-3-451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	498	525	510
0713 Payment of interest to Treasury .....	3	3	3
0715 Payments of interest to FFB .....	34	51	66
0740 Negative subsidy obligations .....	20		
0742 Downward reestimates paid to receipt accounts .....	3	5	
0743 Interest on downward reestimates .....	2	2	
0900 Total new obligations, unexpired accounts .....	560	586	579

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND DIRECT LOAN FINANCING  
ACCOUNT—Continued  
Program and Financing—Continued

Identification code 020-4088-0-3-451	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	6	.....
1023 Unobligated balances applied to repay debt .....	-3	-6	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	526	525	510
1422 Borrowing authority applied to repay debt .....	-2	.....	.....
1440 Borrowing authority, mandatory (total) .....	524	525	510
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	118	120	147
1825 Spending authority from offsetting collections applied to repay debt .....	-76	-59	-75
1850 Spending auth from offsetting collections, mand (total) .....	42	61	72
1900 Budget authority (total) .....	566	586	582
1930 Total budgetary resources available .....	566	586	582
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	.....	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	777	1,137	1,163
3010 New obligations, unexpired accounts .....	560	586	579
3020 Outlays (gross) .....	-200	-560	-440
3050 Unpaid obligations, end of year .....	1,137	1,163	1,302
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	777	1,137	1,163
3200 Obligated balance, end of year .....	1,137	1,163	1,302
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	566	586	582
Financing disbursements:			
4110 Outlays, gross (total) .....	200	560	440
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-6	-4	.....
4122 Interest on uninvested funds .....	-3	-3	-3
4123 Non-Federal sources - Interest repayments .....	-109	-53	-69
4123 Non-Federal sources - Principal Repayments .....	.....	-60	-75
4130 Offsets against gross budget authority and outlays (total) ....	-118	-120	-147
4160 Budget authority, net (mandatory) .....	448	466	435
4170 Outlays, net (mandatory) .....	82	440	293
4180 Budget authority, net (total) .....	448	466	435
4190 Outlays, net (total) .....	82	440	293

**Status of Direct Loans** (in millions of dollars)

Identification code 020-4088-0-3-451	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	498	525	510
1150 Total direct loan obligations .....	498	525	510
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1,297	1,375	1,875
1231 Disbursements: Direct loan disbursements .....	151	560	440
1251 Repayments: Repayments and prepayments .....	-73	-60	-75
1263 Write-offs for default: Direct loans .....	.....	.....	-1
1290 Outstanding, end of year .....	1,375	1,875	2,239

**Balance Sheet** (in millions of dollars)

Identification code 020-4088-0-3-451	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	3	6
Investments in U.S. securities:		
1106 Receivables, net .....	6	4
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	1,297	1,375
1402 Interest receivable .....	1	6
1405 Allowance for subsidy cost (-) .....	52	51

1499 Net present value of assets related to direct loans .....	1,350	1,432
1801 Other Federal assets: Cash and other monetary assets .....	.....	.....
1999 Total assets .....	1,359	1,442
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	1,350	1,435
2105 Other Liabilities without Related Budgetary Offset .....	9	7
2999 Total liabilities .....	1,359	1,442
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	1,359	1,442

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM, EMERGENCY  
SUPPORT

**Program and Financing** (in millions of dollars)

Identification code 020-0160-0-1-451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Administrative .....	7	3	2
0799 Total direct obligations .....	7	3	2
0801 CDFI (Reimbursable) .....	.....	1	1
0900 Total new obligations, unexpired accounts .....	7	4	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	18	11	8
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	.....	1	1
1900 Budget authority (total) .....	.....	1	1
1930 Total budgetary resources available .....	18	12	9
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	11	8	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	495	194	113
3010 New obligations, unexpired accounts .....	7	4	3
3020 Outlays (gross) .....	-308	-85	-77
3050 Unpaid obligations, end of year .....	194	113	39
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	495	194	113
3200 Obligated balance, end of year .....	194	113	39
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	.....	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	1	1
4101 Outlays from mandatory balances .....	308	84	76
4110 Outlays, gross (total) .....	308	85	77
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	-1	-1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	308	84	76

The Consolidated Appropriations Act, 2021 (P.L. 116-260) provided \$3 billion to deliver emergency assistance to CDFIs in communities impacted by the COVID-19 pandemic. In 2021, the CDFI Fund awarded \$1.25 billion of these funds to quickly deploy capital to CDFIs through a streamlined application and review process, and in 2023, awarded \$1.73 billion in grant funds for CDFIs to expand their lending, grant making, or investment activity in low- or moderate-income communities that were disproportionately impacted by the COVID-19 pandemic.

**Object Classification** (in millions of dollars)

Identification code 020-0160-0-1-451	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	1	1



25.1	Advisory and assistance services .....	3	1	1
31.0	Equipment .....	3	1	.....
99.0	Direct obligations .....	7	3	2
99.0	Reimbursable obligations .....	.....	1	1
99.9	Total new obligations, unexpired accounts .....	7	4	3

**Employment Summary**

Identification code 020-0160-0-1-451	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	3	3

**EMERGENCY CAPITAL INVESTMENT FUND****Program and Financing** (in millions of dollars)

Identification code 020-0161-0-1-451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Administrative Costs .....	14	19	16
0799 Total direct obligations .....	14	19	16
0801 CDFI Reinvestments .....	46	144	238
0900 Total new obligations, unexpired accounts .....	60	163	254
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	280	192	173
1021 Recoveries of prior year unpaid obligations .....	6	.....	.....
1070 Unobligated balance (total) .....	286	192	173
Budget authority:			
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-80	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	46	144	238
1900 Budget authority (total) .....	-34	144	238
1930 Total budgetary resources available .....	252	336	411
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	192	173	157
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	6	6
3010 New obligations, unexpired accounts .....	60	163	254
3020 Outlays (gross) .....	-59	-163	-257
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6	.....	.....
3050 Unpaid obligations, end of year .....	6	6	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	6	6
3200 Obligated balance, end of year .....	6	6	3
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	-34	144	238
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4	144	238
4101 Outlays from mandatory balances .....	55	19	19
4110 Outlays, gross (total) .....	59	163	257
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-46	-144	-238
4180 Budget authority, net (total) .....	-80	.....	.....
4190 Outlays, net (total) .....	13	19	19
<b>Memorandum (non-add) entries:</b>			
5010 Total investments, SOY: non-Fed securities: Market value .....	2,516	2,898	.....
5011 Total investments, EOY: non-Fed securities: Market value .....	2,898	.....	.....

The Emergency Capital Investment Program (ECIP) invests in either perpetual preferred equity or subordinated debt (with a maturity of fifteen or thirty years) issued by eligible financial institutions consistent with ECIP's terms. Eligible institutions include Community Development Financial Institutions and Minority Depository Institutions that are also insured depository institutions, bank or savings and loan holding companies, or Federally insured credit unions. Dividend or interest rates payable on ECIP

securities can decrease when institutions reach qualified lending goals established at the time of their participation. Division N, Title V, Section 522 of the Consolidated Appropriations Act, 2021 (P.L. 116-260) authorized ECIP by amending the Community Development Banking and Financial Institutions Act of 1994 (12 U.S.C. 4701 et seq.) and provided \$9 billion for the program.

The Fiscal Responsibility Act of 2023 (P.L. 118-5, "the FRA") permanently rescinded \$104,218,473 of the unobligated balances available as of the date of enactment of the FRA. P.L. 118-47, the Further Consolidated Appropriations Act, 2024, rescinded \$80 million from this authority.

**Object Classification** (in millions of dollars)

Identification code 020-0161-0-1-451	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	3	3	1
11.9 Total personnel compensation .....	3	3	1
12.1 Civilian personnel benefits .....	1	1	.....
25.1 Advisory and assistance services .....	5	6	6
25.3 Other goods and services from Federal sources .....	5	9	8
99.0 Direct obligations .....	14	19	15
99.0 Reimbursable obligations .....	46	144	238
99.5 Adjustment for rounding .....	.....	.....	1
99.9 Total new obligations, unexpired accounts .....	60	163	254

**Employment Summary**

Identification code 020-0161-0-1-451	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	18	18	4

**OFFICE OF FINANCIAL STABILITY****Program and Financing** (in millions of dollars)

Identification code 020-0128-0-1-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Financial Stability (Direct) .....	2	.....	.....
0900 Total new obligations, unexpired accounts .....	2	.....	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	2	.....	.....
1930 Total budgetary resources available .....	2	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	.....	.....
3010 New obligations, unexpired accounts .....	2	.....	.....
3020 Outlays (gross) .....	-5	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-7	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	.....	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	.....	.....
4101 Outlays from mandatory balances .....	3	.....	.....
4110 Outlays, gross (total) .....	5	.....	.....
4180 Budget authority, net (total) .....	2	.....	.....
4190 Outlays, net (total) .....	5	.....	.....

The Emergency Economic Stabilization Act of 2008 (EESA) (P.L. 110-343) authorized the establishment of the Troubled Asset Relief Program (TARP) and the Office of Financial Stability (OFS) to purchase and insure certain types of troubled assets for the purpose of providing stability to and preventing disruption in the economy and financial system and protecting taxpayers. The Act gave the Secretary of the Treasury broad

## OFFICE OF FINANCIAL STABILITY—Continued

and flexible authority to purchase and insure mortgages and other troubled assets, as well as inject capital by taking limited equity positions, as needed to stabilize the financial markets. This account provides for the administrative costs of TARP. As required per statute and upon disposition of the final troubled asset, OFS ceased operations in FY 2024.

**Object Classification** (in millions of dollars)

Identification code 020–0128–0–1–376	2024 actual	2025 est.	2026 est.
25.3 Direct obligations: Other goods and services from Federal sources .....	1		
99.0 Direct obligations .....	1		
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	2		

**Employment Summary**

Identification code 020–0128–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2		

## TROUBLED ASSET RELIEF PROGRAM, HOUSING PROGRAMS

**Program and Financing** (in millions of dollars)

Identification code 020–0136–0–1–604	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	91	91	91
1930 Total budgetary resources available .....	91	91	91
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	91	91	91
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5103 Unexpired unavailable balance, SOY: Fulfilled purpose .....	14,072	14,072	12,509
5104 Unexpired unavailable balance, EOY: Fulfilled purpose .....	14,072	12,509	12,509

Treasury's Home Affordable Modification Program (HAMP) offered mortgage modifications to homeowners at risk of foreclosure under the authority of sections 101 and 109 of the Emergency Economic Stabilization Act of 2008, as amended (EESA) (P.L. 110–343). HAMP closed to new applications on December 30, 2016, but incentive payments continue to be made on modifications entered into on or before December 1, 2017. Additionally, the Hardest Hit Fund has allocated \$9.6 billion under EESA to state housing finance agencies in 18 States and the District of Columbia for foreclosure prevention programs. Funds under EESA also support a Federal Housing Administration (FHA) refinance program that helps homeowners refinance into a new FHA-insured loan if their existing mortgage holders agree to write down principal.

TROUBLED ASSET RELIEF PROGRAM, HOUSING PROGRAMS, LETTER OF CREDIT  
FINANCING ACCOUNT**Status of Guaranteed Loans** (in millions of dollars)

Identification code 020–4329–0–3–371	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....			
2150 Total guaranteed loan commitments .....			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	111	111	111
2251 Repayments and prepayments .....			
2263 Adjustments: Terminations for default that result in claim payments .....			

2290 Outstanding, end of year .....	111	111	111
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	45		

## SPECIAL INSPECTOR GENERAL FOR THE TROUBLED ASSET RELIEF PROGRAM

**Program and Financing** (in millions of dollars)

Identification code 020–0133–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Special Inspector General for the Troubled Asset Relief Program (Direct) .....	4		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	3	3
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	7	3	3
1930 Total budgetary resources available .....	7	3	3
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1		
3010 New obligations, unexpired accounts .....	4		
3020 Outlays (gross) .....	-4		
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	4		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	4		

The mission of the Office of the Special Inspector General for the Troubled Asset Relief Program (SIGTARP) was to prevent and detect fraud, waste, and abuse in the more than \$442 billion in funds and programs from the Emergency Economic Stabilization Act of 2008 (EESA) (P.L. 110–343) and \$2 billion in funds from the Consolidated Appropriations Act of 2016, and to promote economy, efficiency, effectiveness, and accountability in these economic stability programs. SIGTARP received an initial appropriation of \$50 million in permanent, indefinite budget authority in EESA. The Public-Private Investment Program Improvement and Oversight Act of 2009 (12 U.S.C. 5231a) provided \$15 million in supplemental funding. SIGTARP also received annual appropriations to fund its operations. As required per statute following the disposition of the final troubled asset, SIGTARP ceased operations in FY 2024.

**Object Classification** (in millions of dollars)

Identification code 020–0133–0–1–376	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	1		
11.9 Total personnel compensation .....	1		
25.2 Other services from non-Federal sources .....	1		
25.3 Other goods and services from Federal sources .....	1		
99.0 Direct obligations .....	3		
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	4		

## Employment Summary

Identification code 020–0133–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	7		

## SMALL BUSINESS LENDING FUND PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 020–0141–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0709 Administrative expenses .....	1	1	1
0900 Total new obligations, unexpired accounts .....	1	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations .....	1		
1037 Unobligated balance of appropriations withdrawn .....	-1		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	1	
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-2	-1
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	1	1
4101 Outlays from mandatory balances .....		1	
4110 Outlays, gross (total) .....	1	2	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	1	2	1

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020–0141–0–1–376	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135001 Small Business Lending Fund Investments .....		-5	
Administrative expense data:			
3510 Budget authority .....	1	1	1
3590 Outlays from new authority .....	1	1	1

The Small Business Lending Fund (SBLF) was established by the Small Business Jobs Act of 2010 (P.L. 111–240) and is a dedicated investment fund that encourages lending to small businesses by providing capital to qualified community banks and community development loan funds (CDLFs). In total, the SBLF provided \$4.0 billion to 281 community banks and 51 CDLFs in 2011. CDLF securities matured by 2021. As of March 1, 2025, 327 institutions with aggregate investments of \$3.95 billion have fully redeemed their SBLF investments and exited the program. One institution, a CDLF, exited the program through a bankruptcy. As of December 31, 2024, four institutions remain in the program; two that are operating, one in bankruptcy, one who exited Chapter 11 bankruptcy but the subsidiary bank failed, and one has been written off. The two banks in operation plan to eventually redeem; one has yet to decide when to purchase their outstanding perpetual preferred shares from Treasury, and the other communicated an intention to redeem its outstanding perpetual preferred shares in the first quarter of calendar year 2026. The latter institution has partially redeemed

\$2.50 million (or 50 percent of its SBLF securities) while continuing to participate in the program. The institution in bankruptcy is a CDLF, and the institution that exited bankruptcy had been a bank holding company. The fourth institution never entered into bankruptcy; however, it is no longer in operation and Treasury has written off the investment.

## Object Classification (in millions of dollars)

Identification code 020–0141–0–1–376	2024 actual	2025 est.	2026 est.
25.3 Direct obligations: Other goods and services from Federal sources .....		1	1
99.0 Direct obligations .....		1	1
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	1	1	1

## SMALL BUSINESS LENDING FUND FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 020–4349–0–3–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....	1		
0742 Downward reestimates paid to receipt accounts .....		4	
0743 Interest on downward reestimates .....		1	
0900 Total new obligations, unexpired accounts .....	1	5	
<b>Budgetary resources:</b>			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....		5	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3	4	4
1825 Spending authority from offsetting collections applied to repay debt .....	-2	-4	-4
1850 Spending auth from offsetting collections, mand (total) .....	1		
1900 Budget authority (total) .....	1	5	
1930 Total budgetary resources available .....	1	5	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			5
3010 New obligations, unexpired accounts .....	1	5	
3020 Outlays (gross) .....	-1		
3050 Unpaid obligations, end of year .....		5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			5
3200 Obligated balance, end of year .....		5	5
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	5	
Financing disbursements:			
4110 Outlays, gross (total) .....	1		
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources - Principal .....	-3	-1	-1
4123 Non-Federal sources - Dividends .....		-3	-3
4130 Offsets against gross budget authority and outlays (total) ....	-3	-4	-4
4160 Budget authority, net (mandatory) .....	-2	1	-4
4170 Outlays, net (mandatory) .....	-2	-4	-4
4180 Budget authority, net (total) .....	-2	1	-4
4190 Outlays, net (total) .....	-2	-4	-4

## Status of Direct Loans (in millions of dollars)

Identification code 020–4349–0–3–376	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	68	68	67
1251 Repayments: Repayments and prepayments .....		-1	-1
1290 Outstanding, end of year .....	68	67	66

## SMALL BUSINESS LENDING FUND FINANCING ACCOUNT—Continued

## Balance Sheet (in millions of dollars)

Identification code 020-4349-0-3-376	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....		
Investments in U.S. securities:		
1106 Receivables, net .....		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	68	68
1405 Allowance for subsidy cost (-) .....	-35	-37
1499 Net present value of assets related to direct loans .....	33	31
1999 Total assets .....	33	31
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	33	31
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	33	31

## SOCIAL IMPACT DEMONSTRATION PROJECTS

## Program and Financing (in millions of dollars)

Identification code 020-0146-0-1-506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Administrative Costs .....	1	2	2
0002 Social Impact Demonstration Projects .....		47	2
0900 Total new obligations, unexpired accounts .....	1	49	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	56	55	6
1930 Total budgetary resources available .....	56	55	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	55	6	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	36	36	77
3010 New obligations, unexpired accounts .....	1	49	4
3020 Outlays (gross) .....	-1	-8	-4
3050 Unpaid obligations, end of year .....	36	77	77
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	36	36	77
3200 Obligated balance, end of year .....	36	77	77
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	8	4
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	1	8	4

The Social Impact Partnerships to Pay for Results Act (SIPPR) was included as part of the Bipartisan Budget Act of 2018 (P.L. 115-123). SIPPR created a ten-year \$100 million fund to support social impact partnership projects by State and local governments to improve social services and encourage funding programs that achieve tangible results. The program funds social programs at the State or local level that achieve demonstrable, measurable, and scalable results, by making payment of funds contingent on positive outcomes.

## Object Classification (in millions of dollars)

Identification code 020-0146-0-1-506	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....		1	1
41.0 Grants, subsidies, and contributions .....		47	2
99.0 Direct obligations .....		48	3
99.5 Adjustment for rounding .....	1	1	1

99.9	Total new obligations, unexpired accounts .....	1	49	4
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## Employment Summary

Identification code 020-0146-0-1-506	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	3	3

## GSE PREFERRED STOCK PURCHASE AGREEMENTS

## Program and Financing (in millions of dollars)

Identification code 020-0125-0-1-371	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	254,051	254,051	254,051
1930 Total budgetary resources available .....	254,051	254,051	254,051
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	254,051	254,051	254,051
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

In 2008, under temporary authority granted by section 1117 of the Housing and Economic Recovery Act of 2008 (P.L. 110-289), Treasury entered into agreements with Fannie Mae and Freddie Mac (the GSEs) to purchase senior preferred stock of each GSE and to provide up to \$100 billion when needed to ensure that each company maintains a positive net worth. In May 2009, Treasury increased the Senior Preferred Stock Purchase Agreement (PSPA) funding commitment caps to \$200 billion for each GSE, and in December 2009 Treasury modified the funding commitment caps in the PSPAs to be the greater of \$200 billion or \$200 billion plus cumulative net worth deficits experienced during 2010-2012, less any surplus remaining as of December 31, 2012. Based on the financial results reported by each GSE as of December 31, 2012, and under the terms of the PSPAs, the combined cumulative funding commitment cap for Fannie Mae and Freddie Mac was set at \$445.5 billion. Treasury's authority to purchase obligations or other securities of the GSEs or to increase the funding commitment expired on December 31, 2009. Under the PSPAs, Treasury has maintained the solvency of the GSEs by providing \$191.5 billion of investment to the GSEs.

## GSE MORTGAGE-BACKED SECURITIES PURCHASE PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 020-0126-0-1-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Financial Agent Services .....	1	1	1
Credit program obligations:			
0705 Reestimates of direct loan subsidy .....		1	
0706 Interest on reestimates of direct loan subsidy .....		1	
0791 Direct program activities, subtotal .....		2	
0900 Total new obligations, unexpired accounts .....	1	3	1
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....		2	
1221 Appropriations transferred from other acct [020-1802] ....	1	1	1
1260 Appropriations, mandatory (total) .....	1	3	1
1930 Total budgetary resources available .....	1	3	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	3	1
3020 Outlays (gross) .....	-1	-3	-1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	3	1

Outlays, gross:				
4100	Outlays from new mandatory authority .....	1	3	1
4180	Budget authority, net (total) .....	1	3	1
4190	Outlays, net (total) .....	1	3	1

**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 020-0126-0-1-371	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135002	New Issue Bond Program SF .....	1	
135003	New Issue Bond Program MF .....	-38	-4
135999	Total direct loan reestimates .....	-38	-3

The authority for the three programs displayed in this account: Fannie Mae and Freddie Mac's mortgage-backed securities purchase program, which purchased and then liquidated mortgage backed securities; the Temporary Credit and Liquidity Program, which provided liquidity to State housing financing agencies (HFAs); and the New Issue Bond Program, which purchased securities backed by new HFA housing bonds was provided in section 1117 of the Housing and Economic Recovery Act of 2008 (P.L. 110-289). As required by the Federal Credit Reform Act of 1990 as amended, this account records the subsidy costs associated with these programs, which are treated as direct loans for budget execution. The subsidy amounts are estimated on a present value basis.

**Object Classification** (in millions of dollars)

Identification code 020-0126-0-1-371		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.2	Other services from non-Federal sources .....	1	1	1
41.0	Grants, subsidies, and contributions .....	2	2	2
99.9	Total new obligations, unexpired accounts .....	1	3	1

**STATE HFA DIRECT LOAN FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 020-4298-0-3-371		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0713	Payment of interest to Treasury .....	42	40	39
0742	Downward reestimates paid to receipt accounts .....	21	2	.....
0743	Interest on downward reestimates .....	17	2	.....
0900	Total new obligations, unexpired accounts .....	80	44	39
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	11	8	87
1023	Unobligated balances applied to repay debt .....	-11	.....	.....
1070	Unobligated balance (total) .....	.....	8	87
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	38	42	35
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	141	99	95
1825	Spending authority from offsetting collections applied to repay debt .....	-91	-18	-55
1850	Spending auth from offsetting collections, mand (total) .....	50	81	40
1900	Budget authority (total) .....	88	123	75
1930	Total budgetary resources available .....	88	131	162
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	8	87	123
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	80	44	39
3020	Outlays (gross) .....	-80	-44	-39
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	88	123	75

Financing disbursements:				
4110	Outlays, gross (total) .....	80	44	39
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....		-1	
4122	Interest on uninvested funds .....	-2	-2	-4
4123	Non-Federal sources - Interest .....	-29	-27	-26
4123	Non-Federal sources - Principal .....	-110	-68	-65
4123	Non-Federal sources - Other .....		-1	
4130	Offsets against gross budget authority and outlays (total) ....	-141	-99	-95
4160	Budget authority, net (mandatory) .....	-53	24	-20
4170	Outlays, net (mandatory) .....	-61	-55	-56
4180	Budget authority, net (total) .....	-53	24	-20
4190	Outlays, net (total) .....	-61	-55	-56

**Status of Direct Loans** (in millions of dollars)

Identification code 020-4298-0-3-371		2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	1,156	1,046	978
1251	Repayments: Repayments and prepayments .....	-110	-68	-65
1290	Outstanding, end of year .....	1,046	978	913

**Balance Sheet** (in millions of dollars)

Identification code 020-4298-0-3-371		2023 actual	2024 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury .....	11	8
Investments in U.S. securities:			
1106	Receivables, net .....		1
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	1,156	1,046
1405	Allowance for subsidy cost (-) .....	-137	-123
1499	Net present value of assets related to direct loans .....	1,019	923
1999	Total assets .....	1,030	932
LIABILITIES:			
Federal liabilities:			
2103	Debt .....	992	927
2105	Other .....	38	5
2999	Total liabilities .....	1,030	932
NET POSITION:			
3300	Cumulative results of operations .....		
4999	Total liabilities and net position .....	1,030	932

**Trust Funds****CAPITAL MAGNET FUND, COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 020–8524–0–7–451		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	11	6	7
	Receipts:			
	Current law:			
1130	Affordable Housing Allocation, Capital Magnet Fund .....	105	117	159
2000	Total: Balances and receipts .....	116	123	166
	Appropriations:			
	Current law:			
2101	Capital Magnet Fund, Community Development Financial Institutions .....	-105	-117	-159
2103	Capital Magnet Fund, Community Development Financial Institutions .....	-11	-6	-7
2132	Capital Magnet Fund, Community Development Financial Institutions .....	6	7	9
2199	Total current law appropriations .....	-110	-116	-157
2999	Total appropriations .....	-110	-116	-157
5099	Balance, end of year .....	6	7	9

CAPITAL MAGNET FUND, COMMUNITY DEVELOPMENT FINANCIAL  
INSTITUTIONS—Continued

## Program and Financing (in millions of dollars)

Identification code 020–8524–0–7–451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CDFI Allocations .....	321	246	217
0002 CMF Administration .....	3	3	3
0900 Total new obligations, unexpired accounts .....	324	249	220
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	627	413	280
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	105	117	159
1203 Appropriation (previously unavailable)(special or trust) ....	11	6	7
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-6	-7	-9
1260 Appropriations, mandatory (total) .....	110	116	157
1930 Total budgetary resources available .....	737	529	437
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	413	280	217
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	5	1
3010 New obligations, unexpired accounts .....	324	249	220
3020 Outlays (gross) .....	-320	-253	-220
3050 Unpaid obligations, end of year .....	5	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	5	1
3200 Obligated balance, end of year .....	5	1	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	110	116	157
Outlays, gross:			
4100 Outlays from new mandatory authority .....	40	2	1
4101 Outlays from mandatory balances .....	280	251	219
4110 Outlays, gross (total) .....	320	253	220
4180 Budget authority, net (total) .....	110	116	157
4190 Outlays, net (total) .....	320	253	220

Established by the Housing and Economic Recovery Act of 2008 (HERA) (P.L. 110–289), the Capital Magnet Fund (CMF) awards grants to CDFIs and qualified non-profit housing organizations to finance affordable housing activities, as well as related economic development activities and community service facilities. Organizations that receive Capital Magnet Fund awards are required to produce housing and community development investments at least ten times the size of the award amount. Funding is provided by the Government-Sponsored Enterprises, Fannie Mae and Freddie Mac, which are required to set aside an amount equal to 4.2 basis points of each dollar of the unpaid principal balance of their total new business purchases and to allocate and transfer those funds to CMF and the Housing Trust Fund.

## Object Classification (in millions of dollars)

Identification code 020–8524–0–7–451	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	321	246	217
99.0 Direct obligations .....	323	248	219
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	324	249	220

## Employment Summary

Identification code 020–8524–0–7–451	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	9	9	9

## GIFTS AND BEQUESTS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–8790–0–7–803	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Gifts and Bequests, Office of the Secretary .....	1		
2000 Total: Balances and receipts .....	1		
Appropriations:			
Current law:			
2101 Gifts and Bequests .....	-1		
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 020–8790–0–7–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	1		
0900 Total new obligations, unexpired accounts (object class 32.0) .....	1		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2	2	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1		
1900 Budget authority (total) .....	1		
1930 Total budgetary resources available .....	3	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	
3010 New obligations, unexpired accounts .....	1		
3020 Outlays (gross) .....		-1	
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		1	
Mandatory:			
4090 Budget authority, gross .....	1		
4180 Budget authority, net (total) .....	1		
4190 Outlays, net (total) .....		1	
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	1	3	3
5001 Total investments, EOY: Federal securities: Par value .....	3	3	3

This account was established pursuant to 31 U.S.C. 321 to receive gifts and bequests to the Department. These funds support the restoration of the Treasury building and historical collection of art, furniture, and artifacts owned by the Department. The fund is also used as an endowment for Treasury's restored rooms.

**FINANCIAL CRIMES ENFORCEMENT NETWORK****Federal Funds****SALARIES AND EXPENSES**

*For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; travel and training expenses of non-Federal and foreign government personnel to attend meetings and training concerned with domestic and foreign financial intelligence activities, law enforcement, and financial regulation; services authorized by 5 U.S.C. 3109; not to exceed \$25,000 for official reception and representation expenses; and for assistance to Federal law enforcement agencies, with or without reimbursement, \$190,192,000 of which not to exceed \$55,000,000 shall remain available until September 30, 2028.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 020-0173-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 BSA administration and Analysis .....	195	190	190
0801 Reimbursable program activity .....	3	6	6
0900 Total new obligations, unexpired accounts .....	198	196	196
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	89	103	103
Budget authority:			
1100 Appropriations, discretionary:			
Appropriation .....	190	190	190
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	6	6
1701 Change in uncollected payments, Federal sources .....	21		
1750 Spending auth from offsetting collections, disc (total) .....	22	6	6
1900 Budget authority (total) .....	212	196	196
1930 Total budgetary resources available .....	301	299	299
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	103	103	103
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	90	82	72
3010 New obligations, unexpired accounts .....	198	196	196
3011 Obligations ("upward adjustments"), expired accounts .....	4		
3020 Outlays (gross) .....	-205	-206	-206
3041 Recoveries of prior year unpaid obligations, expired .....	-5		
3050 Unpaid obligations, end of year .....	82	72	62
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-24	-24	-24
3070 Change in uncollected pymts, Fed sources, unexpired .....	-21		
3071 Change in uncollected pymts, Fed sources, expired .....	21		
3090 Uncollected pymts, Fed sources, end of year .....	-24	-24	-24
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	66	58	48
3200 Obligated balance, end of year .....	58	48	38
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	212	196	196
Outlays, gross:			
4010 Outlays from new discretionary authority .....	101	101	101
4011 Outlays from discretionary balances .....	104	105	105
4020 Outlays, gross (total) .....	205	206	206
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-24	-6	-6
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-25	-6	-6
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-21		
4052 Offsetting collections credited to expired accounts .....	24		
4060 Additional offsets against budget authority only (total) .....	3		
4070 Budget authority, net (discretionary) .....	190	190	190
4080 Outlays, net (discretionary) .....	180	200	200
4180 Budget authority, net (total) .....	190	190	190
4190 Outlays, net (total) .....	180	200	200

The Federal Crimes Enforcement Network (FinCEN) is the primary Federal regulator for the Bank Secrecy Act (BSA) and is responsible for the regulations and implementation for foreign entities of the non-public database of ownership and/or effective control of firms (i.e. beneficial ownership) pursuant to the Corporate Transparency Act (CTA). In this role, FinCEN safeguards the financial system from illicit use, combats money laundering, and promotes national security through the strategic use of financial authorities and the collection, analysis, and dissemination of financial intelligence. FinCEN carries out its mission by: (1) developing and issuing regulations under the BSA; (2) enforcing compliance with the BSA in partnership with regulatory partners and law enforcement, including responsibilities under the Anti-Money Laundering Act; (3) receiving and maintaining certain types of beneficial ownership and financial transaction data; (4) analyzing and disseminating financial intelligence for law enforcement purposes; and (5) serving as the U.S. Financial Intelligence Unit (FIU) and maintaining a network of information sharing with over 150 FIU partner countries.

**Object Classification** (in millions of dollars)

Identification code 020-0173-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	41	42	43
11.5 Other personnel compensation .....	2	1	1
11.9 Total personnel compensation .....	43	43	44
12.1 Civilian personnel benefits .....	15	16	17
21.0 Travel and transportation of persons .....	1		
23.1 Rental payments to GSA .....	5	5	5
23.3 Communications, utilities, and miscellaneous charges .....	3	3	3
25.1 Advisory and assistance services .....	6	26	20
25.2 Other services from non-Federal sources .....	87	69	70
25.3 Other goods and services from Federal sources .....	18	20	20
25.7 Operation and maintenance of equipment .....	11	7	7
31.0 Equipment .....	6	1	3
99.0 Direct obligations .....	195	190	189
99.0 Reimbursable obligations .....	2	5	5
99.5 Adjustment for rounding .....	1	1	2
99.9 Total new obligations, unexpired accounts .....	198	196	196

**Employment Summary**

Identification code 020-0173-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	269	270	270
2001 Reimbursable civilian full-time equivalent employment .....	2	3	3

**FINANCIAL INTEGRITY FUND****Program and Financing** (in millions of dollars)

Identification code 020-4394-0-3-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Whistleblower Award Payments .....			30
0900 Total new obligations, unexpired accounts (object class 11.8) .....			30
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		154	907
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	163	789	33
1802 Offsetting collections (previously unavailable) .....		9	45
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-9	-45	-2
1850 Spending auth from offsetting collections, mand (total) .....	154	753	76
1930 Total budgetary resources available .....	154	907	983
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	154	907	953

FINANCIAL INTEGRITY FUND—Continued  
Program and Financing—Continued

Identification code 020–4394–0–3–751	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			30
3020 Outlays (gross) .....			-30
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	154	753	76
Outlays, gross:			
4100 Outlays from new mandatory authority .....			21
4101 Outlays from mandatory balances .....			9
4110 Outlays, gross (total) .....			30
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-2	-32	-33
4124 Offsetting governmental collections .....	-161	-757	
4130 Offsets against gross budget authority and outlays (total) ....	-163	-789	-33
4160 Budget authority, net (mandatory) .....	-9	-36	43
4170 Outlays, net (mandatory) .....	-163	-789	-3
4180 Budget authority, net (total) .....	-9	-36	43
4190 Outlays, net (total) .....	-163	-789	-3
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	155	951	951
5001 Total investments, EOY: Federal securities: Par value .....	155	951	947
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	9	45	45
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	9	45	2

As amended by the Consolidated Appropriations Act, 2023, 31 U.S.C. 5323 establishes the Financial Integrity Fund (Fund) for the payment of awards to eligible individuals who report to the Financial Crimes Enforcement Network certain violations of the Bank Secrecy Act (BSA) and U.S. economic sanctions. Monetary sanctions collected by the Secretary of the Treasury or the Attorney General under title 31 of the United States Code; Chapter 35 or section 4305 or 4312 of title 50; or the Foreign Narcotics Kingpin Designation Act (21 U.S.C. 1901 et seq.), are deposited into the Fund (unless the Fund balance exceeds \$300,000,000 when the collection is made). However, required deposits into the United States Victims of State Sponsored Terrorism Fund or the Crime Victims Fund are made prior to the deposit of collections into the Financial Integrity Fund. If amounts deposited into the Fund are not sufficient to pay a whistleblower award, an additional amount, corresponding to an unsatisfied balance of a covered sanction, is transferred from the general fund.

## FISCAL SERVICE

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses of operations of the Bureau of the Fiscal Service, \$391,109,000; of which not to exceed \$8,000,000, to remain available until September 30, 2028, is for information systems modernization initiatives; and of which \$5,000 shall be available for official reception and representation expenses.

In addition, \$242,000, to be derived from the Oil Spill Liability Trust Fund to reimburse administrative and personnel expenses for financial management of the Fund, as authorized by section 1012 of Public Law 101–380.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 020–0520–0–1–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Collections .....	47	49	47
0005 Accounting and Reporting .....	97	94	88
0006 Payments .....	132	135	167
0007 Retail Securities Services .....	84	80	58

0009 Wholesale Securities Services .....	32	33	31
0799 Total direct obligations .....	392	391	391
0801 Salaries and Expenses (Reimbursable) .....	214	241	241
0900 Total new obligations, unexpired accounts .....	606	632	632

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	38	38	38
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	38		
1012 Unobligated balance transfers between expired and unexpired accounts .....	1		
1070 Unobligated balance (total) .....	39	38	38
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	391	391	391
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	186	241	241
1701 Change in uncollected payments, Federal sources .....	28		
1750 Spending auth from offsetting collections, disc (total) .....	214	241	241
1900 Budget authority (total) .....	605	632	632
1930 Total budgetary resources available .....	644	670	670
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	38	38	38

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	65	35	117
3010 New obligations, unexpired accounts .....	606	632	632
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-636	-550	-558
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	35	117	191
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-34	-29	-29
3070 Change in uncollected pymts, Fed sources, unexpired .....	-28		
3071 Change in uncollected pymts, Fed sources, expired .....	33		
3090 Uncollected pymts, Fed sources, end of year .....	-29	-29	-29
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	31	6	88
3200 Obligated balance, end of year .....	6	88	162

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	605	632	632
Outlays, gross:			
4010 Outlays from new discretionary authority .....	568	494	479
4011 Outlays from discretionary balances .....	68	56	79
4020 Outlays, gross (total) .....	636	550	558
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-220	-241	-241
4040 Offsets against gross budget authority and outlays (total) ....	-220	-241	-241
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-28		
4052 Offsetting collections credited to expired accounts .....	34		
4060 Additional offsets against budget authority only (total) .....	6		
4070 Budget authority, net (discretionary) .....	391	391	391
4080 Outlays, net (discretionary) .....	416	309	317
4180 Budget authority, net (total) .....	391	391	391
4190 Outlays, net (total) .....	416	309	317

The mission of the Bureau of the Fiscal Service is to promote the financial integrity and operational efficiency of the U.S. Government through exceptional accounting, financing, collections, disbursements, and shared services. Fiscal Service engages in efforts to defend against financial fraud and improper payments, increase transparency and accountability of the Federal Government's operations and financial condition, and enhance the security of Federal payments. Fiscal Service is also leading efforts to streamline the Government's audit processes, and to reduce intra-governmental accounting differences that stand in the way of a clean audit opinion on the Financial Report of the U.S. Government. To increase efficiency and protect the financial stability of the United States, the Fiscal Service is prioritizing efforts to improve the security of financial systems, reduce paper check disbursements and receipts, transition Federal payment activity to electronic



options, return non-Treasury disbursement functions to the Department of the Treasury, and consolidate and standardize financial management systems.

### Object Classification (in millions of dollars)

Identification code 020–0520–0–1–803	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	169	175	144
11.5 Other personnel compensation .....	6	2	5
11.9 Total personnel compensation .....	175	177	149
12.1 Civilian personnel benefits .....	67	68	57
13.0 Benefits for former personnel .....	1	1	.....
21.0 Travel and transportation of persons .....	1	1	1
22.0 Transportation of things .....	.....	1	.....
23.1 Rental payments to GSA .....	22	23	18
23.3 Communications, utilities, and miscellaneous charges .....	12	12	12
25.1 Advisory and assistance services .....	9	8	19
25.2 Other services from non-Federal sources .....	3	3	3
25.3 Other goods and services from Federal sources .....	91	85	124
25.4 Operation and maintenance of facilities .....	2	2	2
25.7 Operation and maintenance of equipment .....	3	3	3
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	.....	3	.....
32.0 Land and structures .....	4	2	1
99.0 Direct obligations .....	392	391	391
99.0 Reimbursable obligations .....	214	241	241
99.9 Total new obligations, unexpired accounts .....	606	632	632

### Employment Summary

Identification code 020–0520–0–1–803	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,468	1,424	1,109
2001 Reimbursable civilian full-time equivalent employment .....	7	7	7

## DEBT COLLECTION FUND

### Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5445–0–2–803	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	1
Receipts:			
Current law:			
1130 Non Federal Fee, Debt Collection Fund .....	188	162	164
1140 Federal Fee, Debt Collection Fund .....	35	51	52
1199 Total current law receipts .....	223	213	216
1999 Total receipts .....	223	213	216
2000 Total: Balances and receipts .....	224	214	217
Appropriations:			
Current law:			
2101 Debt Collection Fund .....	-223	-213	-216
2103 Debt Collection Fund .....	-1	-1	-1
2132 Debt Collection Fund .....	1	1	1
2199 Total current law appropriations .....	-223	-213	-216
2999 Total appropriations .....	-223	-213	-216
5099 Balance, end of year .....	1	1	1

### Program and Financing (in millions of dollars)

Identification code 020–5445–0–2–803	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Debt Collections .....	182	213	216
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	163	187	187
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	223	213	216
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	1

1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1240 Capital transfer of appropriations to general fund .....	-17	.....	.....
1260 Appropriations, mandatory (total) .....	206	213	216
1930 Total budgetary resources available .....	369	400	403
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	187	187	187

### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	35	36	40
3010 New obligations, unexpired accounts .....	182	213	216
3020 Outlays (gross) .....	-181	-209	-214
3050 Unpaid obligations, end of year .....	36	40	42
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	35	36	40
3200 Obligated balance, end of year .....	36	40	42

### Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	206	213	216
Outlays, gross:			
4100 Outlays from new mandatory authority .....	28	78	79
4101 Outlays from mandatory balances .....	153	131	135
4110 Outlays, gross (total) .....	181	209	214
4180 Budget authority, net (total) .....	206	213	216
4190 Outlays, net (total) .....	181	209	214

The Debt Collection Fund was authorized in the Debt Collection Improvement Act of 1996 to hold debt collection fee revenue available to cover costs associated with the implementation and operation for such activities, including centralized debt collections services Government-wide, managing the Government's delinquent debt portfolio, and collecting delinquent debts owed to the United States. Delinquent debts are collected in several ways, including offsetting Federal payments, sending demand letters to debtors, entering into payment agreements, withholding wages administratively, referring debts to the Department of Justice for action, reporting credit to bureaus, and contracting for services of private collection agencies.

### Object Classification (in millions of dollars)

Identification code 020–5445–0–2–803	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	29	36	37
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	30	37	38
12.1 Civilian personnel benefits .....	11	14	14
21.0 Travel and transportation of persons .....	.....	1	1
23.1 Rental payments to GSA .....	4	4	5
23.3 Communications, utilities, and miscellaneous charges .....	3	5	5
25.1 Advisory and assistance services .....	52	52	53
25.2 Other services from non-Federal sources .....	2	3	3
25.3 Other goods and services from Federal sources .....	80	96	96
25.7 Operation and maintenance of equipment .....	.....	1	1
99.9 Total new obligations, unexpired accounts .....	182	213	216

### Employment Summary

Identification code 020–5445–0–2–803	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	249	315	315

## REIMBURSEMENTS TO FEDERAL RESERVE BANKS

### Program and Financing (in millions of dollars)

Identification code 020–0562–0–1–803	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reimbursements to Federal Reserve Banks (Direct) .....	207	230	237
0900 Total new obligations, unexpired accounts (object class 25.2) .....	207	230	237

REIMBURSEMENTS TO FEDERAL RESERVE BANKS—Continued  
Program and Financing—Continued

Identification code 020-0562-0-1-803	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations .....	19		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	188	230	237
1930 Total budgetary resources available .....	207	230	237
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	60	60	74
3010 New obligations, unexpired accounts .....	207	230	237
3020 Outlays (gross) .....	-188	-216	-235
3040 Recoveries of prior year unpaid obligations, unexpired .....	-19		
3050 Unpaid obligations, end of year .....	60	74	76
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	60	60	74
3200 Obligated balance, end of year .....	60	74	76
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	188	230	237
Outlays, gross:			
4100 Outlays from new mandatory authority .....	128	156	161
4101 Outlays from mandatory balances .....	60	60	74
4110 Outlays, gross (total) .....	188	216	235
4180 Budget authority, net (total) .....	188	230	237
4190 Outlays, net (total) .....	188	216	235

This Fund was established by the Treasury, Postal Service, and General Government Appropriations Act of 1991 (P.L. 101-509, 104 Stat. 1389, 1394) as a permanent, indefinite appropriation to reimburse the Federal Reserve Banks for acting as fiscal agents of the Federal Government in support of financing the public debt.

## PAYMENT TO THE RESOLUTION FUNDING CORPORATION

## Program and Financing (in millions of dollars)

Identification code 020-1851-0-1-908	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to the Resolution Funding Corporation (Direct) .....	920	920	920
0900 Total new obligations, unexpired accounts (object class 41.0) .....	920	920	920
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	920	920	920
1930 Total budgetary resources available .....	920	920	920
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	920	920	920
3020 Outlays (gross) .....	-920	-920	-920
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	920	920	920
Outlays, gross:			
4100 Outlays from new mandatory authority .....	920	920	920
4180 Budget authority, net (total) .....	920	920	920
4190 Outlays, net (total) .....	920	920	920

The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (the Act) authorized and appropriated to the Secretary of the Treasury such sums as may be necessary to cover interest payments on obligations issued by the Resolution Funding Corporation (REFCORP). REFCORP was established under the Act to raise \$31.2 billion for the Resolution Trust Corporation (RTC) in order to resolve savings institution insolvencies. Bonds issued had a 30 year maturity with the last bond maturing in 2030.

Sources of payment for interest due on REFCORP obligations have included REFCORP investment income, proceeds from the sale of assets or warrants acquired by the RTC, and contributions by the Federal Home Loan Banks. Indefinite, mandatory funds appropriated to the Treasury are primarily used to meet any shortfall.

## HOPE RESERVE FUND

## Program and Financing (in millions of dollars)

Identification code 020-5581-0-2-371	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	86	86	86
1930 Total budgetary resources available .....	86	86	86
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	86	86	86
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The HOPE Reserve Fund was authorized by section 1337(e) of the Housing and Economic Recovery Act of 2008 (HERA, P.L. 110-289), which directed the account be funded from assessments on Fannie Mae and Freddie Mac.

## FEDERAL RESERVE BANK REIMBURSEMENT FUND

## Program and Financing (in millions of dollars)

Identification code 020-1884-0-1-803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Reserve Bank services .....	692	696	725
0900 Total new obligations, unexpired accounts (object class 25.2) .....	692	696	725
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
1021 Recoveries of prior year unpaid obligations .....	60		
1070 Unobligated balance (total) .....	60	1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	633	696	725
1930 Total budgetary resources available .....	693	697	726
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	203	226	223
3010 New obligations, unexpired accounts .....	692	696	725
3020 Outlays (gross) .....	-609	-699	-716
3040 Recoveries of prior year unpaid obligations, unexpired .....	-60		
3050 Unpaid obligations, end of year .....	226	223	232
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	203	226	223
3200 Obligated balance, end of year .....	226	223	232
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	633	696	725
Outlays, gross:			
4100 Outlays from new mandatory authority .....	407	473	493
4101 Outlays from mandatory balances .....	202	226	223
4110 Outlays, gross (total) .....	609	699	716
4180 Budget authority, net (total) .....	633	696	725
4190 Outlays, net (total) .....	609	699	716

This Fund was established by the Treasury and General Government Appropriations Act, 1998, Title I (P.L. 105-61, 111 Stat. 1276) as a permanent, indefinite appropriation to reimburse Federal Reserve Banks for services provided, when directed by the Secretary of the Treasury in accord-

ance with 12 U.S.C. 391, in their capacity as depositaries and fiscal agents for the United States.

### PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT

#### Program and Financing (in millions of dollars)

Identification code 020–1710–0–1–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment of Government Losses in Shipment (Direct) .....		16	19
0900 Total new obligations, unexpired accounts (object class 42.0) .....		16	19
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1	17	20
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....		16	19
1930 Total budgetary resources available .....		16	19
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....		16	19
3020 Outlays (gross) .....		-16	-19
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		16	19
Outlays, gross:			
4100 Outlays from new mandatory authority .....		16	19
4180 Budget authority, net (total) .....		16	19
4190 Outlays, net (total) .....		16	19

This account was created as self-insurance to cover losses in shipment of Government property such as coins, currency, securities, certain losses incurred by the Postal Service, and losses in connection with the redemption of savings bonds, including certain losses due to the erroneous redemption of counterfeit savings bonds. Approximately 33,000 claims are paid annually.

### FINANCIAL AGENT SERVICES

#### Program and Financing (in millions of dollars)

Identification code 020–1802–0–1–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Financial agent services .....	1,363	1,691	1,734
0900 Total new obligations, unexpired accounts (object class 25.2) .....	1,363	1,691	1,734
<b>Budgetary resources:</b>			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations .....	18		
1037 Unobligated balance of appropriations withdrawn .....	-18		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1,364	1,692	1,735
1220 Appropriations transferred to other accts [020–0126] .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	1,363	1,691	1,734
1930 Total budgetary resources available .....	1,363	1,691	1,734
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	105	113	118
3010 New obligations, unexpired accounts .....	1,363	1,691	1,734
3020 Outlays (gross) .....	-1,337	-1,686	-1,731
3040 Recoveries of prior year unpaid obligations, unexpired .....	-18		
3050 Unpaid obligations, end of year .....	113	118	121
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	105	113	118
3200 Obligated balance, end of year .....	113	118	121

#### Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	1,363	1,691	1,734
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,251	1,573	1,613
4101 Outlays from mandatory balances .....	86	113	118
4110 Outlays, gross (total) .....	1,337	1,686	1,731
4180 Budget authority, net (total) .....	1,363	1,691	1,734
4190 Outlays, net (total) .....	1,337	1,686	1,731

This permanent, indefinite appropriation was established to reimburse financial institutions for the services they provide as depositaries and financial agents of the Federal Government. The services include the acceptance and processing of deposits of public money, as well as services essential to the disbursement of, and accounting for, public monies. The services provided are authorized under numerous statutes including, but not limited to, 12 U.S.C. 90 and 265. This permanent, indefinite appropriation is authorized by P.L. 108–100, the Check Clearing for the 21st Century Act, and permanently appropriated by P.L. 108–199, the Consolidated Appropriations Act of 2004. Additionally, financial agent administrative and financial analysis costs for the Government Sponsored Enterprise Mortgage Backed Securities Purchase Program and State Housing Finance Agency program are reimbursed from this account.

### INTEREST ON UNINVESTED FUNDS

#### Program and Financing (in millions of dollars)

Identification code 020–1860–0–1–908	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Interest of uninvested funds .....	46	50	23
0900 Total new obligations, unexpired accounts (object class 43.0) .....	46	50	23
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	46	50	23
1930 Total budgetary resources available .....	46	50	23
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	120	143	170
3010 New obligations, unexpired accounts .....	46	50	23
3020 Outlays (gross) .....	-23	-23	-23
3050 Unpaid obligations, end of year .....	143	170	170
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	120	143	170
3200 Obligated balance, end of year .....	143	170	170
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	46	50	23
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1		
4101 Outlays from mandatory balances .....	22	23	23
4110 Outlays, gross (total) .....	23	23	23
4180 Budget authority, net (total) .....	46	50	23
4190 Outlays, net (total) .....	23	23	23

This account was established for the purpose of paying interest on certain uninvested funds placed in trust in the Treasury in accordance with various statutes (31 U.S.C. 1321; 2 U.S.C. 158 (P.L. 94–289); 20 U.S.C. 74a (P.L. 94–418) and 101; 24 U.S.C. 46 (P.L. 94–290) and 69 Stat. 533).

## FEDERAL INTEREST LIABILITIES TO STATES

## Program and Financing (in millions of dollars)

Identification code 020–1877–0–1–908	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal interest liabilities to States .....		1	1
0900 Total new obligations, unexpired accounts (object class 25.2) .....		1	1
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	1	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	1	1	1

Pursuant to the Cash Management Improvement Act (P.L. 101–453, 104 Stat. 1058) as amended (P.L. 102–589, 106 Stat. 5133), and Treasury regulations codified at 31 CFR Part 205, under certain circumstances, interest is paid when Federal funds are not transferred to States in a timely manner.

## INTEREST PAID TO CREDIT FINANCING ACCOUNTS

## Program and Financing (in millions of dollars)

Identification code 020–1880–0–1–908	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Interest paid to credit financing accounts .....	10,247	13,352	12,807
0900 Total new obligations, unexpired accounts (object class 43.0) .....	10,247	13,352	12,807
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	10,247	13,352	12,807
1930 Total budgetary resources available .....	10,247	13,352	12,807
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	10,247	13,352	12,807
3020 Outlays (gross) .....	-10,247	-13,352	-12,807
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	10,247	13,352	12,807
Outlays, gross:			
4100 Outlays from new mandatory authority .....	10,247	13,352	12,807
4180 Budget authority, net (total) .....	10,247	13,352	12,807
4190 Outlays, net (total) .....	10,247	13,352	12,807

This account pays interest on the invested balances of guaranteed and direct loan financing accounts. For guaranteed loan financing accounts, balances result when the accounts receive up-front payments and fees to be held in reserve to make payments on defaults. Direct loan financing accounts normally borrow from Treasury to disburse loans and receive interest and principal payments and other payments from borrowers. Because direct loan financing accounts generally repay borrowing from Treasury at the end of the year, they can build up balances of payments received during the year. Interest on invested balances is paid to the financing ac-

counts from the general fund of the Treasury, in accordance with section 505(c) of the Federal Credit Reform Act of 1990.

## CLAIMS, JUDGMENTS, AND RELIEF ACTS

## Program and Financing (in millions of dollars)

Identification code 020–1895–0–1–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Claims for damages .....	1	2	2
0003 Claims for contract disputes .....	144	189	189
0091 Total claims adjudicated administratively .....	145	191	191
0101 Judgments, Court of Claims .....	918	905	905
0102 Judgments, U.S. courts .....	819	830	830
0191 Total court judgments .....	1,737	1,735	1,735
0900 Total new obligations, unexpired accounts (object class 42.0) .....	1,882	1,926	1,926
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1,882	1,926	1,926
1930 Total budgetary resources available .....	1,882	1,926	1,926
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	58	29	30
3010 New obligations, unexpired accounts .....	1,882	1,926	1,926
3020 Outlays (gross) .....	-1,911	-1,925	-1,926
3050 Unpaid obligations, end of year .....	29	30	30
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	58	29	30
3200 Obligated balance, end of year .....	29	30	30
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,882	1,926	1,926
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,868	1,896	1,926
4101 Outlays from mandatory balances .....	43	29	.....
4110 Outlays, gross (total) .....	1,911	1,925	1,926
4180 Budget authority, net (total) .....	1,882	1,926	1,926
4190 Outlays, net (total) .....	1,911	1,925	1,926

Funds are made available for cases in which the Federal Government is found by courts to be liable for payment of claims and interest for damages not chargeable to appropriations of individual agencies, and for payment of private and public relief acts. Public Law 95–26 authorized a permanent, indefinite appropriation to pay certain judgments from the general fund of the Treasury.

## GUAM WORLD WAR II CLAIMS FUND

## Program and Financing (in millions of dollars)

Identification code 020–5680–0–2–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	4	.....	.....
0900 Total new obligations, unexpired accounts (object class 42.0) .....	4	.....	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	5	5
1021 Recoveries of prior year unpaid obligations .....	4	.....	.....
1070 Unobligated balance (total) .....	9	5	5
1930 Total budgetary resources available .....	9	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	4	3

3010	New obligations, unexpired accounts .....	4	.....	.....	.....
3020	Outlays (gross) .....	.....	-1	.....	-1
3040	Recoveries of prior year unpaid obligations, unexpired .....	-4	.....	.....	.....
		<u>4</u>	<u>3</u>	<u>2</u>	<u>2</u>
3050	Unpaid obligations, end of year .....	4	3	2	2
	Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	4	4	3	3
3200	Obligated balance, end of year .....	4	3	2	2

**Budget authority and outlays, net:**

Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances .....	1	1
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	1	1

This fund was established by the Guam World War II Loyalty Recognition Act of 2016. It requires the establishment of the "Claims Fund", a special fund for the payment of claims submitted by compensable Guam victims and survivors of compensable Guam decedents. Duties, taxes, and fees collected from Guam in excess of 2014 baseline tax collections for the territory will be deposited annually into the Claims Fund. Funding will be used to compensate residents of Guam for damages resulting from the Imperial Japanese military's occupation of Guam during World War II.

## CONTINUED DUMPING AND SUBSIDY OFFSET

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 020-5688-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	.....
Receipts:			
Current law:			
1110 Antidumping and Countervailing Duties, Continued Dumping and Subsidy Offset .....	19	1	1
2000 Total: Balances and receipts .....	20	2	1
Appropriations:			
Current law:			
2101 Continued Dumping and Subsidy Offset .....	-19	-1	-1
2103 Continued Dumping and Subsidy Offset .....	-1	-1	.....
2132 Continued Dumping and Subsidy Offset .....	1	.....	.....
2199 Total current law appropriations .....	-19	-2	-1
2999 Total appropriations .....	-19	-2	-1
5099 Balance, end of year .....	1	.....	.....

**Program and Financing** (in millions of dollars)

Identification code	020-5688-0-2-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Continued dumping and subsidy offset .....	18	5	1
0900	Total new obligations, unexpired accounts (object class 41.0) .....	18	5	1
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	123	124	121
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	19	1	1
1203	Appropriation (previously unavailable)(special or trust) ....	1	1	.....
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	.....	.....
1260	Appropriations, mandatory (total) .....	19	2	1
1930	Total budgetary resources available .....	142	126	122
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	124	121	121
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	18	5	1
3020	Outlays (gross) .....	-18	-5	-1
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	19	2	1

4100	Outlays, gross:			
4101	Outlays from new mandatory authority .....	18	3	1
4101	Outlays from mandatory balances .....	18	3	1
4110	Outlays, gross (total) .....	18	5	1
4180	Budget authority, net (total) .....	19	2	1
4190	Outlays, net (total) .....	18	5	1

U.S. Customs and Border Protection, Department of Homeland Security, collects duties assessed pursuant to a countervailing duty order, an anti-dumping duty order, or a finding under the Antidumping Act of 1921. Under a provision enacted in 2000 CBP, through the Treasury, distributes certain of these duties to affected domestic producers. These distributions provide an additional offset to producers that already gain protection from the increased import prices, including tariffs. The authority to distribute assessments on entries made after October 1, 2007, has been repealed. Assessments on entries made before October 1, 2007, will be disbursed as if the authority had not been repealed. Assessments collected on eligible entries are to be disbursed within 60 days of the end of the fiscal year in which they were collected.

## CHECK FORGERY INSURANCE FUND

**Program and Financing** (in millions of dollars)

Identification code 020-4109-0-3-803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Check Forgery Insurance Fund (Reimbursable) .....	58	190	60
0900 Total new obligations, unexpired accounts (object class 42.0) .....	58	190	60
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	5	5
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	10	5	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	51	185	58
1900 Budget authority (total) .....	61	190	58
1930 Total budgetary resources available .....	63	195	63
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	5
3010 New obligations, unexpired accounts .....	58	190	60
3020 Outlays (gross) .....	-58	-185	-60
3050 Unpaid obligations, end of year .....	.....	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	5
3200 Obligated balance, end of year .....	.....	5	5
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	61	190	58
Outlays, gross:			
4100 Outlays from new mandatory authority .....	55	185	51
4101 Outlays from mandatory balances .....	3	.....	9
4110 Outlays, gross (total) .....	58	185	60
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-51	-185	-58
4180 Budget authority, net (total) .....	10	5	.....
4190 Outlays, net (total) .....	7	.....	2

This Fund was established as a permanent, indefinite appropriation in order to maintain adequate funding of the Check Forgery Insurance Fund. The Fund facilitates timely payments for replacement Treasury checks necessitated due to a claim of forgery. The Fund recoups disbursements through reclamations made against banks negotiating forged checks.

To reduce hardships sustained by payees of Government checks that have been stolen and forged, settlement is made in advance of the receipt of

## CHECK FORGERY INSURANCE FUND—Continued

funds from the endorers of the checks. If the U.S. Treasury is unable to recover funds through reclamation procedures, the Fund sustains the loss.

Public Law 108–447 expanded the use of the Fund to include payments made via electronic funds transfer. A technical correction to the Fund's statutes to ensure and clarify that the Fund can be utilized as a funding source for relief of administrative disbursing errors was enacted by P.L. 110–161, Division D, section 119.

**Trust Funds**

## CHEYENNE RIVER SIOUX TRIBE TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 020–8209–0–7–306	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	60	60	59
Receipts:			
Current law:			
1140 Earnings on Investments, Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund .....	1	1	1
2000 Total: Balances and receipts .....	61	61	60
Appropriations:			
Current law:			
2101 Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund .....	-1	-2	-2
5099 Balance, end of year .....	60	59	58

**Program and Financing** (in millions of dollars)

Identification code 020–8209–0–7–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration (Direct) .....	1	2	2
0900 Total new obligations, unexpired accounts (object class 43.0) .....	1	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1	2	2
1930 Total budgetary resources available .....	2	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			1
3010 New obligations, unexpired accounts .....	1	2	2
3020 Outlays (gross) .....	-1	-1	-1
3050 Unpaid obligations, end of year .....		1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	2	2
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	1	1
4180 Budget authority, net (total) .....	1	2	2
4190 Outlays, net (total) .....	1	1	1
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	61	61	61
5001 Total investments, EOY: Federal securities: Par value .....	61	61	61

The Water Resources Development Act of 1999 (P.L. 106–53) established trust funds to provide resources for the restoration of terrestrial wildlife habitat lost from flooding related to the Big Bend and Oahe Dam projects along the Missouri River, as part of the Flood Control Act of 1944.

The funds received annual General Fund appropriations beginning in FY 1999 until they became fully capitalized in FY 2010. Once fully capitalized, the interest earnings accumulated from the inception of the funds and all future earnings are available to pay for terrestrial wildlife restoration projects per the Restoration Plans of the beneficiaries of the trusts, the Cheyenne River Sioux Tribe Terrestrial Wildlife Restoration Trust Fund and the Lower Brule Sioux Tribe Terrestrial Wildlife Restoration Trust Fund.

## GULF COAST RESTORATION TRUST FUND

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 020–8625–0–7–452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	19	23	19
Receipts:			
Current law:			
1110 Administrative and Civil Penalties, Gulf Coast Restoration Trust Fund .....	303	303	303
1140 Earnings on Investments, Gulf Coast Restoration Trust Fund .....	135	90	94
1199 Total current law receipts .....	438	393	397
1999 Total receipts .....	438	393	397
2000 Total: Balances and receipts .....	457	416	416
Appropriations:			
Current law:			
2101 Gulf Coast Restoration Trust Fund .....	-439	-395	-399
2103 Gulf Coast Restoration Trust Fund .....	-20	-25	-23
2132 Gulf Coast Restoration Trust Fund .....	25	23	23
2199 Total current law appropriations .....	-434	-397	-399
2999 Total appropriations .....	-434	-397	-399
5099 Balance, end of year .....	23	19	17

**Program and Financing** (in millions of dollars)

Identification code 020–8625–0–7–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct Component .....	39	90	100
0002 Comprehensive Plan Component .....	170	77	77
0003 Oil Spill Restoration Impact Component .....	132	89	89
0004 NOAA RESTORE Act Science Program .....	10	15	15
0005 Centers of Excellence Research Grants .....	7	6	8
0900 Total new obligations, unexpired accounts .....	358	277	289
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,121	1,203	1,330
1021 Recoveries of prior year unpaid obligations .....	6	7	7
1070 Unobligated balance (total) .....	1,127	1,210	1,337
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	439	395	399
1203 Appropriation (previously unavailable)(special or trust) .....	20	25	23
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-25	-23	-23
1260 Appropriations, mandatory (total) .....	434	397	399
1900 Budget authority (total) .....	434	397	399
1930 Total budgetary resources available .....	1,561	1,607	1,736
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,203	1,330	1,447
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,086	1,161	1,155
3010 New obligations, unexpired accounts .....	358	277	289
3020 Outlays (gross) .....	-277	-276	-289
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6	-7	-7
3050 Unpaid obligations, end of year .....	1,161	1,155	1,148
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,086	1,161	1,155
3200 Obligated balance, end of year .....	1,161	1,155	1,148

Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	434	397
4100	Outlays, gross:		
4101	Outlays from new mandatory authority .....	2	-23
4101	Outlays from mandatory balances .....	277	274
4110	Outlays, gross (total) .....	277	276
4180	Budget authority, net (total) .....	434	397
4190	Outlays, net (total) .....	277	276
Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value .....	2,303	2,442
5001	Total investments, EOY: Federal securities: Par value .....	2,442	2,445

This fund was established by the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act). It will receive 80 percent of the civil and administrative penalties collected after July 6, 2012, from parties responsible for the *Deepwater Horizon* oil spill. Funding will be used by Federal, State, and local governments for activities to restore and protect the ecosystems and economy of the Gulf Coast region, research and monitoring, and related oversight and management responsibilities. The current estimates represent known settlement amounts; additional funds may become available through future court judgments or settlements. BP Exploration & Production Inc. is expected to make annual civil penalty payments through mid-2031 pursuant to a consent decree entered on April 4, 2016 under the Federal Water Pollution Control Act (Clean Water Act).

#### Object Classification (in millions of dollars)

Identification code 020-8625-0-7-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
41.0	Grants, subsidies, and contributions .....	45	96
94.0	Financial transfers .....	313	181
99.9	Total new obligations, unexpired accounts .....	358	277

## FEDERAL FINANCING BANK

### Federal Funds

#### FEDERAL FINANCING BANK

#### Program and Financing (in millions of dollars)

Identification code 020-4521-0-4-803	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801	Administrative Expenses .....	13	14
0802	Interest on borrowings from Treasury .....	3,920	6,404
0803	Interest on borrowings from CRSDF .....	138	110
0900	Total new obligations, unexpired accounts .....	4,071	6,528
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	3,349	3,612
1023	Unobligated balances applied to repay debt .....	-978	-421
1046	Adjustment for change in net principal .....	1,086	506
1070	Unobligated balance (total) .....	3,457	3,697
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	4,226	6,735
1930	Total budgetary resources available .....	7,683	10,432
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	3,612	3,904
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1
3010	New obligations, unexpired accounts .....	4,071	6,528
3020	Outlays (gross) .....	-4,071	-6,529
3050	Unpaid obligations, end of year .....	1	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1	1

3200	Obligated balance, end of year .....	1	
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	4,226	6,735
4100	Outlays, gross:		
4101	Outlays from new mandatory authority .....	4,070	6,528
4101	Outlays from mandatory balances .....	1	1
4110	Outlays, gross (total) .....	4,071	6,529
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-4,226	-6,735
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	-155	-206

The Federal Financing Bank (FFB) was created in 1973 to reduce the costs of certain Federal and federally-assisted borrowing and to ensure the coordination of such borrowing from the public in a manner least disruptive to private financial markets and institutions. With the implementation of the Federal Credit Reform Act of 1990 agencies finance such loan programs through direct loan financing accounts that borrow directly from the Treasury. The FFB finances these Federal direct loans to the public which are fully guaranteed by a Federal agency. FFB loans are also used to finance activities of the U.S. Postal Service.

Lending by the FFB may take one of three forms, depending on the authorizing statutes pertaining to a particular agency or program: (1) the FFB may purchase agency financial assets; (2) the FFB may acquire debt securities that the agency is otherwise authorized to issue; and (3) the FFB may provide direct loans on behalf of a Federal agency by disbursing loans directly to private borrowers and receiving repayments from the private borrower guaranteed by the agency. Because the law requires that transactions by the FFB be treated as a means of financing agency obligations, the budgetary effect of the third type of transaction is reflected in the Budget in the following sequence: a loan by the FFB to the agency, a loan by the agency to a private borrower, a repayment by a private borrower to the agency, and a repayment by the agency to the FFB.

In addition to its authority to borrow from the Treasury, the FFB has the statutory authority to issue publicly and have outstanding at any one time not more than \$15 billion. Any such borrowing is exempt from the statutory ceiling on Federal debt. The FFB used this authority most recently in May 2023.

The following tables show (1) the annual net lending by the FFB by agency and program and the amount outstanding at the end of each year and (2) principal repayments from the borrower in excess of principal repaid to the Treasury.

#### NET LENDING AND LOANS OUTSTANDING, END OF YEAR

(in millions of dollars)			
	2024 actual	2025 est.	2026 est.
A. Department of Agriculture:			
1. Rural Utilities Service:			
Lending, net .....	-216	285	1,875
Loans outstanding .....	54,332	54,617	56,492
B. Department of Education:			
1. Historically black colleges and universities:			
Lending, net .....	178	292	312
Loans outstanding .....	547	839	1,151
C. Department of Energy:			
1. Title 17 Clean Energy Financing Program:			
Lending, net .....	-407	4,982	11,654
Loans outstanding .....	14,965	19,947	31,601
2. Advanced Technology Vehicle Manufacturing Loan Program:			
Lending, net .....	905	13,009	4,297
Loans outstanding .....	1,971	14,980	19,277
3. Tribal Energy Loan Guarantee Program:			
Lending, net .....			233
Loans outstanding .....			233
D. Department of Housing and Urban Development:			
1. Multifamily Risk Share Program:			
Lending, net .....	23	-9	-11
Loans outstanding .....	2,823	2,814	2,803
E. Department of Transportation:			
1. MARAD Title XI:			
Lending, net .....	-16	-21	-21
Loans outstanding .....	317	296	275

FEDERAL FINANCING BANK—Continued  
NET LENDING AND LOANS OUTSTANDING, END OF YEAR—Continued

	2024 actual	2025 est.	2026 est.
F. Department of the Treasury:			
1. CDFI Fund Bond Guarantee Program:			
Lending, net .....	82	477	348
Loans outstanding .....	1,324	1,801	2,149
G. Department of Veterans Affairs:			
1. Transitional housing for homeless veterans:			
Lending, net .....	.....	.....	.....
Loans outstanding .....	4	4	4
H. International Assistance Programs:			
1. Sovereign Credit Direct Loans:			
Lending, net. FDIC (acting in its capacity as receiver), guaranteed in FDIC's corporate capacity as deposit insurer and regulator: .....	.....	.....	.....
1. FDIC (acting in its capacity as receiver), guaranteed in FDIC's corporate capacity as deposit insurer and regulator:			
Lending, net .....	43,333	.....	.....
Loans outstanding .....	93,333	93,333	93,333
J. Postal Service:			
1. Postal Service Fund:			
Lending, net .....	2,000	.....	.....
Loans outstanding .....	15,000	15,000	15,000
2026 2025			
Agency or Guaranteed Principal Received:			
A. Department of Education:			
1. Historically black colleges and universities .....	.....	.....	.....
B. National Credit Union Administration: .....			
1. Central liquidity facility .....	1	.....	.....
C. Department of Agriculture:			
1. Rural Utilities Service .....	1,305	681	1,538
D. Postal Service:			
1. Postal Service fund .....	1,000	0	700
E. Department of Veterans Affairs:			
1. Transitional housing for homeless veterans .....	.....	.....	.....
Total Agency or Guaranteed Principal Received .....	2,306	681	2,238
Principal Repaid to the Fiscal Service:			
A. Department of Education:			
1. Historically black colleges and universities .....	.....	.....	.....
B. National Credit Union Administration: .....			
1. Central Liquidity Facility .....	1	.....	.....
C. Department of Agriculture:			
1. Rural Utilities Service .....	218	179	132
D. Postal Service:			
1. Postal Service fund .....	1,000	.....	700
E. Department of Veterans Affairs:			
1. Transitional housing for homeless veterans .....	.....	.....	.....
Total Agency or Guaranteed Principal Repaid .....	1,219	179	832
Agency or guaranteed principal received in excess of principal repaid to the Fiscal Service			
A. Department of Education:			
1. Historically black colleges and universities .....	.....	.....	.....
B. National Credit Union Administration: .....			
1. Central Liquidity Facility .....	.....	.....	.....
C. Department of Agriculture:			
1. Rural Utilities Service .....	1,086	502	1,405
D. Postal Service:			
1. Postal Service fund .....	.....	.....	.....
E. Department of Veterans Affairs:			
1. Transitional housing for homeless veterans .....	.....	.....	.....
Total Agency or guaranteed principal received in excess of principal repaid to the Fiscal Service .....	1,086	502	1,405

## Object Classification (in millions of dollars)

Identification code 020-4521-0-4-803	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
25.3 Other goods and services from Federal sources .....	13	14	15
43.0 Interest and dividends .....	4,058	6,514	7,413
99.9 Total new obligations, unexpired accounts .....	4,071	6,528	7,428

not to exceed \$6,000 shall be available for official reception and representation expenses; and of which not to exceed \$50,000 shall be available for cooperative research and development programs for laboratory services; and provision of laboratory assistance to State and local agencies with or without reimbursement.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 020-1008-0-1-803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Protect the Public .....	72	74	73
0002 Collect revenue .....	87	85	85
0192 Total direct program .....	159	159	158
0799 Total direct obligations .....	159	159	158
0801 Protect the Public .....	3	4	4
0802 Collect Revenue .....	5	5	5
0899 Total reimbursable obligations .....	8	9	9
0900 Total new obligations, unexpired accounts .....	167	168	167
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	5	5
1012 Unobligated balance transfers between expired and unexpired accounts .....	1	.....	.....
1070 Unobligated balance (total) .....	5	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	158	158	158
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	5	10	10
1701 Change in uncollected payments, Federal sources .....	4	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	9	10	10
1900 Budget authority (total) .....	167	168	168
1930 Total budgetary resources available .....	172	173	173
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	43	48	43
3010 New obligations, unexpired accounts .....	167	168	167
3020 Outlays (gross) .....	-161	-173	-174
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	48	43	36
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired .....	-4	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	5	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	37	43	38
3200 Obligated balance, end of year .....	43	38	31
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	167	168	168
Outlays, gross:			
4010 Outlays from new discretionary authority .....	121	130	130
4011 Outlays from discretionary balances .....	40	43	44
4020 Outlays, gross (total) .....	161	173	174
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-5	-5	-5
4033 Non-Federal sources .....	-4	-5	-5
4040 Offsets against gross budget authority and outlays (total) ....	-9	-10	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-4	.....	.....
4052 Offsetting collections credited to expired accounts .....	4	.....	.....
4070 Budget authority, net (discretionary) .....	158	158	158
4080 Outlays, net (discretionary) .....	152	163	164
4180 Budget authority, net (total) .....	158	158	158
4190 Outlays, net (total) .....	152	163	164

## ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses of carrying out section 1111 of the Homeland Security Act of 2002, including hire of passenger motor vehicles, \$157,795,000; of which

The Alcohol and Tobacco Tax and Trade Bureau (TTB) enforces various Federal laws and regulations relating to alcohol, and tobacco. TTB collects



excise taxes and seeks to eliminate or prevent tax evasion and other criminal conduct, prevent consumer deception relating to alcohol beverages, and ensure that regulated alcohol and tobacco products comply with various Federal commodity, product integrity, and distribution requirements.

**Object Classification** (in millions of dollars)

Identification code 020-1008-0-1-803	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	61	65	58
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	63	67	60
12.1 Civilian personnel benefits .....	23	25	22
13.0 Benefits for former personnel .....			3
21.0 Travel and transportation of persons .....	1	2	2
23.1 Rental payments to GSA .....	4	5	4
25.1 Advisory and assistance services .....	16	21	29
25.2 Other services from non-Federal sources .....	19	18	18
25.3 Other goods and services from Federal sources .....	15	13	14
25.7 Operation and maintenance of equipment .....	3	3	3
31.0 Equipment .....	15	5	3
99.0 Direct obligations .....	159	159	158
99.0 Reimbursable obligations .....	7	9	9
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	167	168	167

**Employment Summary**

Identification code 020-1008-0-1-803	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	502	507	443
2001 Reimbursable civilian full-time equivalent employment .....	11	12	11

**INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 020-5737-0-2-806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Deposits, Internal Revenue Collections for Puerto Rico .....	394	408	410
2000 Total: Balances and receipts .....	394	408	410
Appropriations:			
Current law:			
2101 Internal Revenue Collections for Puerto Rico .....	-394	-408	-410
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 020-5737-0-2-806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Internal revenue collections for Puerto Rico .....	394	408	410
0900 Total new obligations, unexpired accounts (object class 41.0) .....	394	408	410
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	394	408	410
1930 Total budgetary resources available .....	394	408	410
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	394	408	410
3020 Outlays (gross) .....	-394	-408	-410
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	394	408	410
Outlays, gross:			
4100 Outlays from new mandatory authority .....	394	408	410
4180 Budget authority, net (total) .....	394	408	410

4190 Outlays, net (total) .....	394	408	410
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Certain excise taxes collected under the Internal Revenue laws of the United States on articles produced in Puerto Rico and transported to the United States are covered-over (paid) to Puerto Rico (26 U.S.C. 7652(a)). Certain excise taxes collected on articles produced in the U.S. Virgin Islands and transported to the United States are covered-over to the U.S. Virgin Islands through the Department of the Interior (26 U.S.C. 7652(b)). Excise taxes collected on rum imported from everywhere other than Puerto Rico or the U.S. Virgin Islands are also covered-over to the treasuries of Puerto Rico and the U.S. Virgin Islands under a formula set forth in 27 CFR 26.31 as required by 26 U.S.C. 7652(e).

**BUREAU OF ENGRAVING AND PRINTING***Federal Funds***BUREAU OF ENGRAVING AND PRINTING FUND****Program and Financing** (in millions of dollars)

Identification code 020-4502-0-4-803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Currency program .....	1,263	1,117	1,138
0803 Other programs .....	11	13	13
0804 DC Replacement Facility .....	1,525	64	6
0900 Total new obligations, unexpired accounts .....	2,799	1,194	1,157
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	891	924	929
1021 Recoveries of prior year unpaid obligations .....	8	5	5
1070 Unobligated balance (total) .....	899	929	934
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected (YCO) .....	1,199	1,130	1,151
1701 Change in uncollected payments, Federal sources (DCF) .....	1,625	64	6
1750 Spending auth from offsetting collections, disc (total) .....	2,824	1,194	1,157
1930 Total budgetary resources available .....	3,723	2,123	2,091
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	924	929	934
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	744	2,501	2,697
3010 New obligations, unexpired accounts .....	2,799	1,194	1,157
3020 Outlays (gross) .....	-1,034	-993	-1,438
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8	-5	-5
3050 Unpaid obligations, end of year .....	2,501	2,697	2,411
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1,554	-3,179	-3,243
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1,625	-64	-6
3090 Uncollected pymts, Fed sources, end of year .....	-3,179	-3,243	-3,249
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-810	-678	-546
3200 Obligated balance, end of year .....	-678	-546	-838
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,824	1,194	1,157
Outlays, gross:			
4010 Outlays from new discretionary authority .....	726	797	807
4011 Outlays from discretionary balances .....	308	196	631
4020 Outlays, gross (total) .....	1,034	993	1,438
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources: .....		-13	-13
4033 Non-Federal sources .....	-1,199	-1,117	-1,138
4040 Offsets against gross budget authority and outlays (total) ....	-1,199	-1,130	-1,151
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1,625	-64	-6
4080 Outlays, net (discretionary) .....	-165	-137	287
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-165	-137	287

## BUREAU OF ENGRAVING AND PRINTING FUND—Continued

The Bureau of Engraving and Printing (BEP) produces and delivers U.S. currency notes for the Federal Reserve System ordered by the Board of Governors of the Federal Reserve and other security products for the Federal Government. BEP began printing currency in 1862 and operates on the basis of authority conferred upon the Secretary of the Treasury by 31 U.S.C. 321(a)(4) to engrave and print currency and other security documents. Operations are financed through a revolving fund established in 1950 in accordance with Public Law 81–656. The fund is reimbursed for direct and indirect costs of operations, including administrative expenses, through product sales. In 1977, Public Law 95–81 authorized BEP to include an amount sufficient to fund capital investment and to meet working capital requirements in the prices charged for products, eliminating the need for appropriations from Congress. In 2019, Public Law 116–6 authorized the use of the revolving fund for acquisition of necessary land for, and construction of, a replacement currency production facility.

The Bureau has three strategic goals: to safely and timely deliver quality products to stakeholders in a cost-effective and environmentally responsible manner; to create innovative designs, processes, and products that exceed stakeholders' expectations and to achieve overall excellence by balanced investment in people, processes, facilities, and technology. Other activities at BEP include engraving plates and dies; manufacturing inks used to print security products; purchasing materials, supplies, equipment; and storing and delivering products in accordance with customer requirements. In addition, BEP provides technical assistance, advice, and production services to other Federal agencies in the development of security documents that require counterfeit deterrent features due to their innate value or other characteristics. BEP supports the Treasury goals to Boost U.S. Economic Growth and Achieve Operational Excellence.

BEP's 2026 priorities include: (1) meeting the needs of the Nation for currency; (2) designing the next family of notes to include security feature development and currency design/development; (3) modernizing facilities, including the DC Production Facility and Western Currency Facility Expansion; and (4) retooling manufacturing processes with state-of-the-art intaglio printing presses, electronic inspection systems, and finishing equipment. In calendar year 2025, the Federal Reserve Board (Board) established a quantity of 4.656 billion notes.

## Object Classification (in millions of dollars)

Identification code 020–4502–0–4–803	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	207	230	194
11.5 Other personnel compensation .....	39	19	19
11.9 Total personnel compensation .....	246	249	213
12.1 Civilian personnel benefits .....	95	97	76
21.0 Travel and transportation of persons .....	2	2	2
22.0 Transportation of things .....	2	1	1
23.1 Rental payments to GSA .....	3	3	3
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	15	21	21
25.1 Advisory and assistance services .....	1		
25.2 Other services from non-Federal sources .....	226	165	165
25.3 Other goods and services from Federal sources .....	1,550	150	185
25.4 Operation and maintenance of facilities .....	14		
25.5 Research and development contracts .....		4	4
26.0 Supplies and materials .....	258	309	330
31.0 Equipment .....	387	192	156
99.0 Reimbursable obligations .....	2,800	1,194	1,157
99.5 Adjustment for rounding .....	-1		
99.9 Total new obligations, unexpired accounts .....	2,799	1,194	1,157

## Employment Summary

Identification code 020–4502–0–4–803	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,917	2,009	1,650

## UNITED STATES MINT

## Federal Funds

## UNITED STATES MINT PUBLIC ENTERPRISE FUND

*Pursuant to section 5136 of title 31, United States Code, the United States Mint is provided funding through the United States Mint Public Enterprise Fund for costs associated with the production of circulating coins, numismatic coins, and protective services, including both operating expenses and capital investments: Provided, That the aggregate amount of new liabilities and obligations incurred during fiscal year 2026 under such section 5136 for circulating coinage and protective service capital investments of the United States Mint shall not exceed \$50,000,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 020–4159–0–3–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0806 Total Operating .....	3,171	3,715	3,591
0807 Circulating and Protection Capital .....	40	50	50
0808 Numismatic Capital .....	27	29	29
0900 Total new obligations, unexpired accounts .....	3,238	3,794	3,670
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	821	933	959
1021 Recoveries of prior year unpaid obligations .....	18	20	20
1070 Unobligated balance (total) .....	839	953	979
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3,332	3,800	3,800
1930 Total budgetary resources available .....	4,171	4,753	4,779
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	933	959	1,109
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	533	472	150
3010 New obligations, unexpired accounts .....	3,238	3,794	3,670
3020 Outlays (gross) .....	-3,281	-4,096	-3,800
3040 Recoveries of prior year unpaid obligations, unexpired .....	-18	-20	-20
3050 Unpaid obligations, end of year .....	472	150	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	533	472	150
3200 Obligated balance, end of year .....	472	150	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3,332	3,800	3,800
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3,132	3,040	3,040
4011 Outlays from discretionary balances .....	149	1,056	760
4020 Outlays, gross (total) .....	3,281	4,096	3,800
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2		
4033 Non-Federal sources .....	-3,330	-3,800	-3,800
4040 Offsets against gross budget authority and outlays (total) ....	-3,332	-3,800	-3,800
4080 Outlays, net (discretionary) .....	-51	296	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-51	296	

The United States Mint mints and issues circulating coins, produces and distributes numismatic items, and provides security and asset protection. Since 1996, the Mint's operations have been funded through the Public Enterprise Fund (PEF) established by section 522 of Public Law 104–52 (31 U.S.C. 5136). The operations of the Mint are divided into two major

components, circulating coinage and numismatic products. Finances for the two components are accounted for separately: receipts from circulating coinage operations are not used to fund numismatic operations and receipts from numismatic operations are not used to fund circulating coinage operations. The Mint generates revenue through the issuance of circulating coins to the Federal Reserve Banks (FRBs) and the sale of numismatic products to the public and bullion coins to authorized purchasers. The Mint submits annual audited financial statements to the Secretary of the Treasury and to the Congress in support of the operations of the PEF.

**Circulating Coinage.**—This activity funds the minting and issuance of circulating coins to the FRBs in amounts that the Secretary of the Treasury determines are necessary to meet the needs of the United States. The 2026 Budget reflects production volumes that correspond to expected demand and raw materials costs, which are driven by commodity prices and volumes. The Mint receives funds from the Federal Reserve equal to the face value of the circulating coins shipped to the FRB. The Mint is credited with the full cost of producing and distributing the coins that are put into circulation, including the depreciation of manufacturing facilities and equipment. The difference between the face value of the coins and the full cost of producing the coins is called seigniorage, which is a means of financing the deficit, and transferred periodically to the General Fund. The annual appropriations bill includes a statutory cap on Mint expenditures on circulating and protection capital investments. The cap for 2026 is \$50 million.

**Numismatic Items.**—This activity funds the manufacturing of numismatic items, which include collectible coins and sets, medals, bullion coins, and other products for sale to collectors and other members of the public who desire high-quality or investment-grade versions of the Nation's coinage. These products include annual proof and uncirculated sets; investment-grade silver and gold bullion coins; uncirculated silver and gold coins; proof silver, gold, platinum and palladium coins; and commemorative coins and medals that are authorized to commemorate events, individuals, places, or other subjects. Prices for numismatic products are based on the estimated product cost plus a reasonable margin to assure that the numismatic program operates at no net cost to the taxpayer. Similarly, bullion coins are priced based on the market price of the precious metals plus a premium to cover manufacturing, marketing, and distribution costs.

#### Object Classification (in millions of dollars)

Identification code 020–4159–0–3–803		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	164	183	149
11.5	Other personnel compensation .....	17	17	15
11.9	Total personnel compensation .....	181	200	164
12.1	Civilian personnel benefits .....	68	72	64
21.0	Travel and transportation of persons .....	2	2	2
22.0	Transportation of things .....	28	23	23
23.1	Rental payments to GSA .....	1	1	1
23.2	Rental payments to others .....	13	19	19
23.3	Communications, utilities, and miscellaneous charges .....	13	20	19
24.0	Printing and reproduction .....	1	3	1
25.1	Advisory and assistance services .....	74	82	75
25.2	Other services from non-Federal sources .....	23	34	31
25.3	Other goods and services from Federal sources .....	26	23	22
25.4	Operation and maintenance of facilities .....	9	12	12
25.6	Medical care .....	1	2	2
25.7	Operation and maintenance of equipment .....	17	16	16
26.0	Supplies and materials .....	2,711	3,206	3,140
31.0	Equipment .....	41	64	64
32.0	Land and structures .....	29	15	15
99.0	Reimbursable obligations .....	3,238	3,794	3,670
99.9	Total new obligations, unexpired accounts .....	3,238	3,794	3,670

#### Employment Summary

Identification code 020–4159–0–3–803		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment .....	1,639	1,705	1,335

### INTERNAL REVENUE SERVICE

The Internal Revenue Service (IRS) collects the revenue that funds the Government and administers the Nation's tax laws. During 2024, the IRS processed 267 million tax forms and collected \$5.1 trillion in taxes (gross receipts before tax refunds), which is nearly all the revenue that the Federal Government collects. The IRS taxpayer service program assists millions of taxpayers in understanding and meeting their tax obligations. The IRS tax enforcement and compliance program deters taxpayers inclined to evade their responsibilities while pursuing those who violate tax laws. The 2026 Budget provides \$9.8 billion for the IRS to administer the tax code and implement key strategic priorities designed to enhance the quality of service provided to the taxpayer.

**Taxpayer Service Account.**—The Budget includes funding for Taxpayer Services that will allow the IRS to continue delivering services to taxpayers using a variety of in-person, telephone, and web-based methods. These tools help taxpayers understand their obligations, correctly file their returns, and pay taxes due in a timely manner with as little burden as possible. From December 29, 2023 through December 27, 2024, the IRS processed more than 163 million individual tax returns and issued more than 104 million federal tax refunds totaling more than \$329 billion.

**Enforcement Account.**—The Enforcement account funds activities that protect revenue by identifying fraud and preventing issuance of questionable refunds including those related to identity theft; increasing compliance by addressing offshore tax evasion; strengthening examination and collection programs, including return preparer; and addressing compliance issues in the tax-exempt sector. During 2024, the IRS achieved 2,481 criminal investigations completed with a conviction rate of 90.0 percent.

**Technology and Operations Support Account.**—The Budget includes funding for the overall planning, direction, operations and critical infrastructure activities, including the IT and cybersecurity that keep tax systems running and protect taxpayer data, the financial management activities that ensure effective stewardship of the Nation's revenues, and the physical infrastructure of IRS facilities.

**Business Systems Modernization Account.**—IRS modernization efforts focus on building and deploying advanced information technology systems, processes, and tools to improve efficiency and enhance productivity. Modernizing is necessary to maintain the integrity of the Nation's voluntary tax system and collect trillions of dollars in tax revenue. With improved online services, taxpayers will be able to receive notifications, check their account balance, set up payment plans, and connect with an IRS representative through a single, online session. Other projects will help the IRS manage its caseload, increase the productivity of its workforce, and ensure the security of taxpayer information.

#### Federal Funds

##### TAXPAYER SERVICES

*For necessary expenses of the Internal Revenue Service to provide taxpayer services, including pre-filing assistance and education, filing and account services, taxpayer advocacy services, and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, \$3,633,338,000: Provided, That not to exceed \$206,500,000 of the amounts provided under this heading shall remain available until September 30, 2027, of which not less than \$17,000,000 shall be for the Tax Counseling for the Elderly Program; not less than \$22,000,000 shall be available for low-income taxpayer clinic grants, including grants to individual clinics of up to \$200,000; not less than \$62,500,000 shall be available for the Community Volunteer Income Tax Assistance (VITA) Matching Grants Program for tax return preparation assistance; and not more than \$5,000,000 shall be*

## TAXPAYER SERVICES—Continued

available for the VITA Incubator Grant Program: Provided further, That not less than \$251,600,000 of the amounts provided under this heading shall be available for operating expenses of the Taxpayer Advocate Service, of which not less than \$7,000,000 shall be for identity theft and refund fraud casework.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 020–0912–0–1–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Pre-filing taxpayer assistance and education .....	892	1,076	790
0002 Filing and account services .....	3,218	3,533	2,943
0100 Subtotal, direct programs .....	4,110	4,609	3,733
0799 Total direct obligations .....	4,110	4,609	3,733
0801 Taxpayer Services (Reimbursable) .....	27	44	46
0900 Total new obligations, unexpired accounts .....	4,137	4,653	3,779
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,321	1,990	172
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	29		
1011 Unobligated balance transfer from other acct [020–5432] .....	387	3	3
1012 Unobligated balance transfers between expired and unexpired accounts .....	1		
1021 Recoveries of prior year unpaid obligations .....	2	7	7
1070 Unobligated balance (total) .....	2,711	2,000	182
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,781	2,781	3,633
1121 Appropriations transferred from other acct [020–0919] .....	205		
1121 Appropriations transferred from other acct [020–0913] .....	272		
1121 Appropriations transferred from other acct [020–5432] .....	133		
1160 Appropriation, discretionary (total) .....	3,391	2,781	3,633
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	26	44	46
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	27	44	46
1900 Budget authority (total) .....	3,418	2,825	3,679
1930 Total budgetary resources available .....	6,129	4,825	3,861
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	1,990	172	82
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	451	336	415
3010 New obligations, unexpired accounts .....	4,137	4,653	3,779
3011 Obligations ("upward adjustments"), expired accounts .....	9		
3020 Outlays (gross) .....	-4,229	-4,549	-3,584
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-7	-7
3041 Recoveries of prior year unpaid obligations, expired .....	-30	-18	-18
3050 Unpaid obligations, end of year .....	336	415	585
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3071 Change in uncollected pymts, Fed sources, expired .....	3		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	448	335	414
3200 Obligated balance, end of year .....	335	414	584
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3,418	2,825	3,679
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3,101	2,579	3,357
4011 Outlays from discretionary balances .....	750	228	227
4020 Outlays, gross (total) .....	3,851	2,807	3,584
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-33	-59	-59
4033 Non-Federal sources .....	-4	-16	-16
4040 Offsets against gross budget authority and outlays (total) ....	-37	-75	-75
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		

4052 Offsetting collections credited to expired accounts .....	11	31	29
4060 Additional offsets against budget authority only (total) .....	10	31	29
4070 Budget authority, net (discretionary) .....	3,391	2,781	3,633
4080 Outlays, net (discretionary) .....	3,814	2,732	3,509
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	378	1,742	
4180 Budget authority, net (total) .....	3,391	2,781	3,633
4190 Outlays, net (total) .....	4,192	4,474	3,509

This account primarily funds staffing for the processing of tax returns and related documents, and assistance for taxpayers in filing returns and paying taxes in a timely manner. It also supports a number of other activities, including forms, publications, and taxpayer advocacy services.

## Object Classification (in millions of dollars)

Identification code 020–0912–0–1–803	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	2,317	2,518	2,218
11.3 Other than full-time permanent .....	36	43	41
11.5 Other personnel compensation .....	284	303	254
11.9 Total personnel compensation .....	2,637	2,864	2,513
12.1 Civilian personnel benefits .....	1,020	1,034	828
13.0 Benefits for former personnel .....	3	13	12
21.0 Travel and transportation of persons .....	12	10	11
22.0 Transportation of things .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....		1	1
24.0 Printing and reproduction .....	10	10	10
25.1 Advisory and assistance services .....	162	388	83
25.2 Other services from non-Federal sources .....	11	21	21
25.3 Other goods and services from Federal sources .....	165	174	158
26.0 Supplies and materials .....	5	4	6
31.0 Equipment .....		7	7
41.0 Grants, subsidies, and contributions .....	81	81	81
42.0 Insurance claims and indemnities .....	1	1	1
99.0 Direct obligations .....	4,108	4,609	3,733
99.0 Reimbursable obligations .....	27	44	46
99.5 Adjustment for rounding .....	2		
99.9 Total new obligations, unexpired accounts .....	4,137	4,653	3,779

## Employment Summary

Identification code 020–0912–0–1–803	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	32,475	26,233	35,180
1001 Direct civilian full-time equivalent employment .....	5,179	12,070	940
2001 Reimbursable civilian full-time equivalent employment .....	342	546	574

## ENFORCEMENT

For necessary expenses for tax enforcement activities of the Internal Revenue Service to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws and other financial crimes, to purchase and hire passenger motor vehicles (31 U.S.C. 1343(b)), and to provide other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, \$3,600,006,000; of which not to exceed \$250,000,000 shall remain available until September 30, 2027; of which not less than \$55,257,000 shall be for the Interagency Crime and Drug Enforcement program; and of which not to exceed \$35,000,000 shall be for investigative technology for the Criminal Investigation Division: Provided, That the amount made available for investigative technology for the Criminal Investigation Division shall be in addition to amounts made available for the Criminal Investigation Division under the "Operations Support" heading.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 020–0913–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Investigations .....	959	1,125	676
0002 Exam and Collections .....	5,344	6,163	3,913

0003	Regulatory .....	199	233	236
0100	Subtotal, Direct program .....	6,502	7,521	4,825
0799	Total direct obligations .....	6,502	7,521	4,825
0801	Enforcement (Reimbursable) .....	35	101	107
0900	Total new obligations, unexpired accounts .....	6,537	7,622	4,932
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	44,070	22,586	316
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	121		
1011	Unobligated balance transfer from other acct [020–5432] .....			768
1012	Unobligated balance transfers between expired and unexpired accounts .....	2		
1021	Recoveries of prior year unpaid obligations .....	2	2	2
1033	Recoveries of prior year paid obligations .....	8	3	3
1070	Unobligated balance (total) .....	44,082	22,591	1,089
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	5,438	5,438	3,600
1120	Appropriations transferred to other acct [020–0912] .....	-272		
1121	Appropriations transferred from other acct [020–5432] .....			207
1160	Appropriation, discretionary (total) .....	5,166	5,438	3,807
Appropriations, mandatory:				
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-20,200	-20,200	
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	26	45	45
1701	Change in uncollected payments, Federal sources .....	52	64	64
1750	Spending auth from offsetting collections, disc (total) .....	78	109	109
1900	Budget authority (total) .....	-14,956	-14,653	3,916
1930	Total budgetary resources available .....	29,126	7,938	5,005
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-3		
1941	Unexpired unobligated balance, end of year .....	22,586	316	73
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,007	942	816
3010	New obligations, unexpired accounts .....	6,537	7,622	4,932
3011	Obligations ("upward adjustments"), expired accounts .....	7		
3020	Outlays (gross) .....	-6,567	-7,726	-4,010
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	-2	-2
3041	Recoveries of prior year unpaid obligations, expired .....	-40	-20	-20
3050	Unpaid obligations, end of year .....	942	816	1,716
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-32	-57	-121
3070	Change in uncollected pymts, Fed sources, unexpired .....	-52	-64	-64
3071	Change in uncollected pymts, Fed sources, expired .....	27		
3090	Uncollected pymts, Fed sources, end of year .....	-57	-121	-185
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	975	885	695
3200	Obligated balance, end of year .....	885	695	1,531
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	5,244	5,547	3,916
Outlays, gross:				
4010	Outlays from new discretionary authority .....	4,622	5,072	3,566
4011	Outlays from discretionary balances .....	689	439	444
4020	Outlays, gross (total) .....	5,311	5,511	4,010
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-54	-74	-74
4033	Non-Federal sources .....	-13	-18	-18
4040	Offsets against gross budget authority and outlays (total) .....	-67	-92	-92
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-52	-64	-64
4052	Offsetting collections credited to expired accounts .....	33	44	44
4053	Recoveries of prior year paid obligations, unexpired accounts .....	8	3	3
4060	Additional offsets against budget authority only (total) .....	-11	-17	-17
4070	Budget authority, net (discretionary) .....	5,166	5,438	3,807
4080	Outlays, net (discretionary) .....	5,244	5,419	3,918
Mandatory:				
4090	Budget authority, gross .....	-20,200	-20,200	
Outlays, gross:				
4101	Outlays from mandatory balances .....	1,256	2,215	
4180	Budget authority, net (total) .....	-15,034	-14,762	3,807

4190	Outlays, net (total) .....	6,500	7,634	3,918
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This account primarily funds staffing for: the examination of tax returns, both domestic and international; the administrative and judicial settlement of taxpayer appeals of examination findings; technical rulings; monitoring employee pension plans; determining qualifications of organizations seeking tax-exempt status; examining the tax returns of exempt organizations; enforcing statutes relating to detection and investigation of criminal violations of the internal revenue laws and other financial crimes; identifying underreporting of tax obligations; securing unfiled tax returns; and collecting unpaid accounts.

**Object Classification** (in millions of dollars)

Identification code 020–0913–0–1–999		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	3,809	4,058	2,977
11.3	Other than full-time permanent .....	32	31	21
11.5	Other personnel compensation .....	165	183	121
11.8	Special personal services payments .....	98	101	60
11.9	Total personnel compensation .....	4,104	4,373	3,179
12.1	Civilian personnel benefits .....	1,641	1,763	1,252
13.0	Benefits for former personnel .....		1	
21.0	Travel and transportation of persons .....	121	92	26
22.0	Transportation of things .....	12	14	8
23.3	Communications, utilities, and miscellaneous charges .....	4	6	3
24.0	Printing and reproduction .....	3	5	2
25.1	Advisory and assistance services .....	312	685	210
25.2	Other services from non-Federal sources .....	62	357	40
25.3	Other goods and services from Federal sources .....	113	106	42
25.7	Operation and maintenance of equipment .....	2	3	1
26.0	Supplies and materials .....	53	62	32
31.0	Equipment .....	57	34	13
32.0	Land and structures .....	1		
42.0	Insurance claims and indemnities .....	2	2	1
91.0	Unvouchered .....	15	18	16
99.0	Direct obligations .....	6,502	7,521	4,825
99.0	Reimbursable obligations .....	34	101	107
99.5	Adjustment for rounding .....	1		
99.9	Total new obligations, unexpired accounts .....	6,537	7,622	4,932

**Employment Summary**

Identification code 020–0913–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	38,423	31,474	29,330
1001 Direct civilian full-time equivalent employment .....		10,510	2,270
2001 Reimbursable civilian full-time equivalent employment .....	65	94	99

**OPERATIONS SUPPORT**

For necessary expenses to operate the Internal Revenue Service to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance and security; the hire of passenger motor vehicles (31 U.S.C. 1343(b)); the operations of the Internal Revenue Service Oversight Board; and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; \$2,598,024,000, of which not to exceed \$275,000,000 shall remain available until September 30, 2027; of which not to exceed \$10,000,000 shall remain available until expended for acquisition of equipment and construction, repair and renovation of facilities; of which not to exceed \$1,000,000 shall remain available until September 30, 2028, for research; and of which not to exceed \$20,000 shall be for official reception and representation expenses: Provided, That not later than 30 days after the end of each quarter, the Internal Revenue Service shall submit a report to the Committees on Appropriations of the House of Representatives and the Senate and the Comptroller General of the United States detailing major information technology investments in the Internal Revenue Service portfolio, including detailed, plain language summaries on the status of plans, costs, and results; prior results and actual expenditures of the prior quarter; upcoming deliverables and costs for the fiscal year; risks and mitigation strategies associated with ongoing work; reasons for any cost or schedule

## OPERATIONS SUPPORT—Continued

variances; and total expenditures by fiscal year: Provided further, That the Internal Revenue Service shall include, in its budget justification for fiscal year 2027, a summary of cost and schedule performance information for its major information technology systems.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 020–0919–0–1–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Infrastructure .....	1,054	1,127	985
0003 Shared Services and Support .....	1,424	1,620	731
0004 Information Services .....	3,764	5,152	2,733
0100 Subtotal, direct programs .....	6,242	7,899	4,449
0799 Total direct obligations .....	6,242	7,899	4,449
0801 Operations Support (Reimbursable) .....	71	112	118
0900 Total new obligations, unexpired accounts .....	6,313	8,011	4,567
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23,964	21,641	17,879
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	172		
1010 Unobligated balance transfer to other accts [020–5432] .....	-8		
1012 Unobligated balance transfers between expired and unexpired accounts .....	7		
1021 Recoveries of prior year unpaid obligations .....	30	36	36
1070 Unobligated balance (total) .....	23,993	21,677	17,915
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4,101	4,101	2,598
1120 Appropriations transferred to other acct [020–0912] .....	-205		
1120 Appropriations transferred to other acct [020–1921] .....	-6		
1131 Unobligated balance of appropriations permanently reduced .....			-16,064
1160 Appropriation, discretionary (total) .....	3,890	4,101	-13,466
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	66	112	118
1701 Change in uncollected payments, Federal sources .....	6		
1750 Spending auth from offsetting collections, disc (total) .....	72	112	118
1900 Budget authority (total) .....	3,962	4,213	-13,348
1930 Total budgetary resources available .....	27,955	25,890	4,567
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	21,641	17,879	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,837	1,727	1,927
3010 New obligations, unexpired accounts .....	6,313	8,011	4,567
3011 Obligations ("upward adjustments"), expired accounts .....	23		
3020 Outlays (gross) .....	-6,314	-7,706	-4,704
3040 Recoveries of prior year unpaid obligations, unexpired .....	-30	-36	-36
3041 Recoveries of prior year unpaid obligations, expired .....	-102	-69	-69
3050 Unpaid obligations, end of year .....	1,727	1,927	1,685
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-6	-6
3070 Change in uncollected pymts, Fed sources, unexpired .....	-6		
3071 Change in uncollected pymts, Fed sources, expired .....	8		
3090 Uncollected pymts, Fed sources, end of year .....	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,829	1,721	1,921
3200 Obligated balance, end of year .....	1,721	1,921	1,679

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	3,962	4,213	-13,348
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3,199	3,371	-621
4011 Outlays from discretionary balances .....	1,020	793	792
4020 Outlays, gross (total) .....	4,219	4,164	171
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-76	-104	-107
4033 Non-Federal sources .....	-11	-11	-11
4040 Offsets against gross budget authority and outlays (total) ....	-87	-115	-118

## Additional offsets against gross budget authority only:

4050 Change in uncollected pymts, Fed sources, unexpired .....	-6		
4052 Offsetting collections credited to expired accounts .....	21	3	
4060 Additional offsets against budget authority only (total) .....	15	3	
4070 Budget authority, net (discretionary) .....	3,890	4,101	-13,466
4080 Outlays, net (discretionary) .....	4,132	4,049	53
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	2,095	3,542	4,533
4180 Budget authority, net (total) .....	3,890	4,101	-13,466
4190 Outlays, net (total) .....	6,227	7,591	4,586

This account provides resources for overall planning, direction, operations, and critical infrastructure activities for the IRS. These activities include IT and cybersecurity that keep tax systems running and protect taxpayer data, the financial management activities that ensure effective stewardship of the nation's revenues, and the physical infrastructure that help IRS employees serve customers in office, campus, and Taxpayer Assistance Center sites. Telecommunications, human resource, and communications infrastructure are also critical components of this appropriation and are vital to maintaining adequate levels of customer service and the post-filing processes necessary for the tax system to properly function. The Budget proposes a cancellation of \$16,064 million of unobligated balances appropriated by P.L. 117–169.

## Object Classification (in millions of dollars)

Identification code 020–0919–0–1–803	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	1,598	1,790	1,013
11.3 Other than full-time permanent .....	13	29	19
11.5 Other personnel compensation .....	43	52	11
11.9 Total personnel compensation .....	1,654	1,871	1,043
12.1 Civilian personnel benefits .....	618	648	374
21.0 Travel and transportation of persons .....	19	13	8
22.0 Transportation of things .....	17	18	6
23.1 Rental payments to GSA .....	592	611	742
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	351	508	331
24.0 Printing and reproduction .....	35	28	9
25.1 Advisory and assistance services .....	1,550	2,031	1,039
25.2 Other services from non-Federal sources .....	48	102	23
25.3 Other goods and services from Federal sources .....	122	128	41
25.4 Operation and maintenance of facilities .....	234	399	148
25.6 Medical care .....	19	19	6
25.7 Operation and maintenance of equipment .....	50	45	104
26.0 Supplies and materials .....	4	12	2
31.0 Equipment .....	800	1,416	536
32.0 Land and structures .....	129	49	36
99.0 Direct obligations .....	6,243	7,899	4,449
99.0 Reimbursable obligations .....	70	112	118
99.9 Total new obligations, unexpired accounts .....	6,313	8,011	4,567

## Employment Summary

Identification code 020–0919–0–1–803	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	13,037	10,371	4,250
1001 Direct civilian full-time equivalent employment .....		3,220	3,720
2001 Reimbursable civilian full-time equivalent employment .....	81	77	80

## BUSINESS SYSTEMS MODERNIZATION

## Program and Financing (in millions of dollars)

Identification code 020–0921–0–1–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Business Systems Modernization .....	1,285	2,707	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,984	2,708	7
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1		

1021	Recoveries of prior year unpaid obligations .....	9	6	6
1070	Unobligated balance (total) .....	3,993	2,714	13
1930	Total budgetary resources available .....	3,993	2,714	13
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	2,708	7	13
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	460	605	371
3010	New obligations, unexpired accounts .....	1,285	2,707	
3020	Outlays (gross) .....	-1,128	-2,934	-4
3040	Recoveries of prior year unpaid obligations, unexpired .....	-9	-6	-6
3041	Recoveries of prior year unpaid obligations, expired .....	-3	-1	-1
3050	Unpaid obligations, end of year .....	605	371	360
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	460	605	371
3200	Obligated balance, end of year .....	605	371	360
<b>Budget authority and outlays, net:</b>				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances .....	42	10	4
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	1,086	2,924	
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	1,128	2,934	4

This account provides resources for the planning and capital asset acquisition of information technology to modernize key tax administration systems at the IRS.

#### Object Classification (in millions of dollars)

Identification code 020–0921–0–1–803	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	107	55
11.3	Other than full-time permanent .....	1	1
11.5	Other personnel compensation .....	1	1
11.9	Total personnel compensation .....	109	57
12.1	Civilian personnel benefits .....	35	20
21.0	Travel and transportation of persons .....	1	
23.3	Communications, utilities, and miscellaneous charges .....	3	2
25.1	Advisory and assistance services .....	1,082	2,380
25.2	Other services from non-Federal sources .....		69
25.7	Operation and maintenance of equipment .....	5	
31.0	Equipment .....	50	179
99.0	Direct obligations .....	1,285	2,707
99.9	Total new obligations, unexpired accounts .....	1,285	2,707

#### Employment Summary

Identification code 020–0921–0–1–803	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	638	763

#### ADVANCED MANUFACTURING INVESTMENT CREDIT

##### Program and Financing (in millions of dollars)

Identification code 020–0962–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Advanced manufacturing investment credit .....	10	14
0900	Total new obligations, unexpired accounts (object class 41.0) .....	10	14
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation .....	10	14
1930	Total budgetary resources available .....	10	14
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	10	14

3020	Outlays (gross) .....	-10	-14	-791
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	10	14	791
Outlays, gross:				
4100	Outlays from new mandatory authority .....	10	14	791
4180	Budget authority, net (total) .....	10	14	791
4190	Outlays, net (total) .....	10	14	791

Section 107 of the CHIPS Act of 2022 (P.L. 117–167) added section 48D to the Internal Revenue Code of 1986 to allow eligible taxpayers to claim advanced manufacturing investment credits. This tax credit provides a credit of 25 percent of qualified investments in a facility for which the primary purpose is the manufacturing of semiconductors or equipment to manufacture semiconductors. Taxpayers may elect to receive the amount of this credit as a payment. In general, electing C-corporations are treated as making a payment against tax equal to the amount of the advanced manufacturing investment credit, which may generate an overpayment and result in a refund. Electing partnerships or S corporations receive payments rather than being treated as making a payment.

#### ELECTIVE PAYMENT FOR ENERGY PROPERTY AND ELECTRICITY PRODUCED FROM CERTAIN RENEWABLE RESOURCES, ETC.

##### Program and Financing (in millions of dollars)

Identification code 020–0963–0–1–271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002	Alternative fuel vehicle refueling property credit .....	9	13
0003	Renewable electricity production credit .....	16	22
0004	Carbon oxide sequestration credit .....	1	397
0005	Zero emission nuclear power production credit .....		1,156
0006	Clean hydrogen production credit .....		473
0007	Qualified commercial clean vehicles credit .....		1,690
0008	Advanced manufacturing production credit .....	465	4,723
0009	Clean electricity production credit .....		794
0010	Clean fuel production credit .....		148
0011	Energy property credit .....	3	1,403
0012	Qualifying advanced energy project credit .....		30
0900	Total new obligations, unexpired accounts (object class 41.0) .....	469	10,839
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation .....	497	11,496
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-28	-657
1260	Appropriations, mandatory (total) .....	469	10,839
1930	Total budgetary resources available .....	469	10,839

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	469	10,839
3020	Outlays (gross) .....	-469	-10,839

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	469	10,839
Outlays, gross:			
4100	Outlays from new mandatory authority .....	469	10,839
4180	Budget authority, net (total) .....	469	10,839
4190	Outlays, net (total) .....	469	10,839

Section 13801 of the Inflation Reduction Act (P.L. 117–169) added section 6417 to the Internal Revenue Code of 1986 to allow applicable entities to elect to receive any of 12 specified energy production or investment credits as a payment to such entity regardless of the entity's tax liability. In general, the applicable entities are treated as making a payment against tax equal to the amount of the applicable energy credit, which may result in a payment to the applicable entities.

## CLEAN VEHICLE CREDIT

## Program and Financing (in millions of dollars)

Identification code 020–0964–0–1–272	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Clean vehicle credit .....	1,941	2,059	2,353
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,941	2,059	2,353
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	2,059	2,183	2,495
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-117	-124	-142
1260 Appropriations, mandatory (total) .....	1,942	2,059	2,353
1930 Total budgetary resources available .....	1,942	2,060	2,354
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		38	38
3010 New obligations, unexpired accounts .....	1,941	2,059	2,353
3020 Outlays (gross) .....	-1,903	-2,059	-2,353
3050 Unpaid obligations, end of year .....	38	38	38
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		38	38
3200 Obligated balance, end of year .....	38	38	38
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,942	2,059	2,353
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,903	2,021	2,353
4101 Outlays from mandatory balances .....		38	
4110 Outlays, gross (total) .....	1,903	2,059	2,353
4180 Budget authority, net (total) .....	1,942	2,059	2,353
4190 Outlays, net (total) .....	1,903	2,059	2,353

Section 13401 of the Inflation Reduction Act (P.L. 117–169), amended section 30D of the Internal Revenue Code of 1986 to allow purchasers of new clean vehicles to elect to transfer the credit they would otherwise receive to an eligible dealer which sold the vehicle to the taxpayer as credit toward the vehicle purchase. The credit transferred to the eligible dealer may be made as an advance payment to the eligible dealer.

## CREDIT FOR PREVIOUSLY-OWNED CLEAN VEHICLES

## Program and Financing (in millions of dollars)

Identification code 020–0965–0–1–272	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Previously owned clean vehicles credit .....	219	370	493
0900 Total new obligations, unexpired accounts (object class 41.0) .....	219	370	493
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	219	370	493
1930 Total budgetary resources available .....	219	370	493
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		4	4
3010 New obligations, unexpired accounts .....	219	370	493
3020 Outlays (gross) .....	-215	-370	-493
3050 Unpaid obligations, end of year .....	4	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		4	4
3200 Obligated balance, end of year .....	4	4	4

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	219	370	493
Outlays, gross:			
4100 Outlays from new mandatory authority .....	215	366	493
4101 Outlays from mandatory balances .....		4	
4110 Outlays, gross (total) .....	215	370	493
4180 Budget authority, net (total) .....	219	370	493
4190 Outlays, net (total) .....	215	370	493

Section 13402 of the Inflation Reduction Act (P.L. 117–169), added section 25E to the Internal Revenue Code of 1986 to create a nonrefundable personal income tax credit for the purchase of a previously-owned clean vehicle by a qualified buyer. The credit amount is equal to the lesser of \$4,000 or 30 percent of the sale price of the vehicle. The taxpayer may elect to transfer the credit they would otherwise receive to an eligible dealer which sold the vehicle to the taxpayer as a credit toward the vehicle purchase. The credit transferred to the eligible dealer may be made as an advance payment to the eligible dealer.

## DIRECT EFILE TASKFORCE

## Program and Financing (in millions of dollars)

Identification code 020–0957–0–1–803	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8	1	
3020 Outlays (gross) .....	-7	-1	
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	8	1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	7	1	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	7	1	

Section 10301(1)(B) of the Inflation Reduction Act (P.L. 117–169) requires the Internal Revenue Service to deliver a report to Congress by May 16, 2023 on the feasibility of the IRS providing a free direct e-file tax return system. The report was delivered to Congress on May 16, 2023.

## ENERGY SECURITY

## Program and Financing (in millions of dollars)

Identification code 020–0958–0–1–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Energy Security .....	59	5	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	500	441	436
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....			-436
1900 Budget authority (total) .....			-436
1930 Total budgetary resources available .....	500	441	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	441	436	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	59	5	
3020 Outlays (gross) .....	-59	-5	



Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....			-436
Outlays, gross:				
4010	Outlays from new discretionary authority .....			-100
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	59	5	100
4180	Budget authority, net (total) .....			-436
4190	Outlays, net (total) .....	59	5	

The Energy Security appropriation in Section 13802 of the Inflation Reduction Act (IRA) (P.L. 117–169) provided amounts for the IRS to implement the amendments to the Internal Revenue Code of 1986 contained in Subtitle D of IRA. The Energy Security Act provides incentives for electricity from clean and renewable resources, alternative fuels and alternative fuel infrastructure, residential and commercial energy efficiency, advanced energy manufacturing, and clean vehicles. The Budget proposes a cancellation of \$436 million of unobligated balances appropriated by P.L. 117–169.

#### Object Classification (in millions of dollars)

Identification code 020–0958–0–1–803	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	42	3	
11.9 Total personnel compensation .....	42	3	
12.1 Civilian personnel benefits .....	17	2	
99.9 Total new obligations, unexpired accounts .....	59	5	

#### Employment Summary

Identification code 020–0958–0–1–803	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	764	57	

### BUILD AMERICA BOND PAYMENTS, RECOVERY ACT

#### Program and Financing (in millions of dollars)

Identification code 020–0935–0–1–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Build America Bond Payments, Recovery Act (Direct) .....	2,138	2,098	2,058
0900 Total new obligations, unexpired accounts (object class 41.0) .....	2,138	2,098	2,058
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	2,267	2,225	2,182
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-129	-127	-124
1260 Appropriations, mandatory (total) .....	2,138	2,098	2,058
1930 Total budgetary resources available .....	2,138	2,098	2,058
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2,138	2,098	2,058
3020 Outlays (gross) .....	-2,138	-2,098	-2,058
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2,138	2,098	2,058
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2,138	2,098	2,058
4180 Budget authority, net (total) .....	2,138	2,098	2,058
4190 Outlays, net (total) .....	2,138	2,098	2,058

The American Recovery and Reinvestment Act of 2009 (P.L. 111–5), section 1531, allows State and local governments to issue Build America Bonds through December 31, 2010. These tax credit bonds, which include Recovery Zone Bonds, differ from tax-exempt governmental obligation bonds in two principal ways: (1) interest paid on tax credit bonds is taxable;

and (2) a portion of the interest paid on tax credit bonds takes the form of a Federal tax credit. The bond issuer may elect to receive a direct payment in the amount of the tax credit for obligations issued before January 1, 2011. This account reflects the continuing interest payments over time.

#### PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX

#### Program and Financing (in millions of dollars)

Identification code 020–0906–0–1–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment Where Earned Income Credit Exceeds Liability for Tax (Direct) .....	59,283	60,508	60,062
0002 Payment where Earned Income Tax Credit Exceeds Liability for Tax Territories .....	728	749	763
0900 Total new obligations, unexpired accounts (object class 41.0) .....	60,011	61,257	60,825
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	60,011	61,257	60,825
1930 Total budgetary resources available .....	60,011	61,257	60,825
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	60,011	61,257	60,825
3020 Outlays (gross) .....	-60,011	-61,257	-60,825
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	60,011	61,257	60,825
Outlays, gross:			
4100 Outlays from new mandatory authority .....	60,011	61,257	60,825
4180 Budget authority, net (total) .....	60,011	61,257	60,825
4190 Outlays, net (total) .....	60,011	61,257	60,825

#### Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
<b>Enacted/requested:</b>			
Budget Authority .....	60,011	61,257	60,825
Outlays .....	60,011	61,257	60,825
<b>Legislative proposal, subject to PAYGO:</b>			
Budget Authority .....			-4
Outlays .....			-4
<b>Total:</b>			
Budget Authority .....	60,011	61,257	60,821
Outlays .....	60,011	61,257	60,821

The Earned Income Tax Credit (EITC) was enacted by the Tax Reduction Act of 1975 (P.L. 94–12) and made permanent by the Revenue Act of 1978 (P.L. 95–600). The amount of EITC a taxpayer may receive depends on, among other factors, the number of qualifying children the taxpayer has. The amount of EITC a taxpayer may receive initially increases as the taxpayer earns more income, then remains constant over a range of income, and then decreases as income increases further. The credit phases out based on the greater of (1) earned income and (2) adjusted gross income. As provided by law, there are instances where the EITC exceeds the amount of tax liability owed through the individual income tax system, resulting in a potential refund to the taxpayer.

Sections 9621 through 9626 of the American Rescue Plan Act of 2021, (P.L. 117–2) (American Rescue Plan) modified the EITC. For Tax Year 2021 only, the American Rescue Plan, generally, (i) reduced from 25 to 19 the general minimum age to claim the EITC with no qualifying children (Childless EITC); (ii) eliminated the upper-age limit for the Childless EITC; (iii) increased the credit and phaseout percentages for the Childless EITC; (iv) increased the earned income and phaseout amounts; and (v) allowed individuals to use their earned income from Tax Year 2019 instead of their earned income from Tax Year 2021, if earned income from Tax Year 2021 is less, for purposes of calculating the EITC for Tax Year 2021. The American Rescue Plan also permanently modified the rules, beginning in

PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX—Continued  
2021, regarding, (i) children who fail to meet certain identification requirements; (ii) separated spouses; (iii) the disqualified investment income test; and (iv) the application of the EITC to the U.S. Territories.

PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 020–0906–4–1–609	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			-4
1930 Total budgetary resources available .....			-4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3020 Outlays (gross) .....			4
3050 Unpaid obligations, end of year .....			4
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			4
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-4
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-4
4180 Budget authority, net (total) .....			-4
4190 Outlays, net (total) .....			-4

U.S. CORONAVIRUS PAYMENTS

Program and Financing (in millions of dollars)

Identification code 020–0905–0–1–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 Recovery Rebate Credit .....	275	80	1
0008 Recovery Rebate Credit, 3rd .....	330	2,629	70
0900 Total new obligations, unexpired accounts (object class 41.0) .....	605	2,709	71
<b>Budgetary resources:</b>			
Unobligated balance:			
1033 Recoveries of prior year paid obligations .....	373		
1037 Unobligated balance of appropriations withdrawn .....	-373		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	605		
1200 Appropriation [Recovery Rebates (CARES Act and CAA)] .....		2,709	71
1260 Appropriations, mandatory (total) .....	605	2,709	71
1930 Total budgetary resources available .....	605	2,709	71
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	605	2,709	71
3020 Outlays (gross) .....	-605	-2,709	-71
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	605	2,709	71
Outlays, gross:			
4100 Outlays from new mandatory authority .....	605	2,709	71
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-373		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	373		
4160 Budget authority, net (mandatory) .....	605	2,709	71
4170 Outlays, net (mandatory) .....	232	2,709	71
4180 Budget authority, net (total) .....	605	2,709	71

4190 Outlays, net (total) .....	232	2,709	71
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This account includes the 2020 and 2021 recovery rebate credits, including the advance Economic Impact Payments of those credits, enacted in Section 2201(a) of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (P.L. 116–136), Section 272(a) of the COVID-related Tax Relief Act of 2020, enacted in Subtitle B of Title II of Division N of the Consolidated Appropriations Act, 2021 (P.L. 116–260), and Section 9601(a) of the American Rescue Plan Act of 2021 (P.L. 117–2).

PAYMENT WHERE CHILD TAX CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 020–0922–0–1–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment Where Child Tax Credit Exceeds Liability for Tax (Direct) .....	26,155	26,141	26,564
0002 Payment Where Child Tax Credit Exceeds Liability for Tax Territory Payment .....	93	109	109
0900 Total new obligations, unexpired accounts (object class 41.0) .....	26,248	26,250	26,673
<b>Budgetary resources:</b>			
Unobligated balance:			
1033 Recoveries of prior year paid obligations .....	1		
1037 Unobligated balance of appropriations withdrawn .....	-1		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	26,248	26,250	26,673
1930 Total budgetary resources available .....	26,248	26,250	26,673
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	26,248	26,250	26,673
3020 Outlays (gross) .....	-26,248	-26,250	-26,673
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	26,248	26,250	26,673
Outlays, gross:			
4100 Outlays from new mandatory authority .....	26,248	26,250	26,673
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4160 Budget authority, net (mandatory) .....	26,248	26,250	26,673
4170 Outlays, net (mandatory) .....	26,247	26,250	26,673
4180 Budget authority, net (total) .....	26,248	26,250	26,673
4190 Outlays, net (total) .....	26,247	26,250	26,673

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
<b>Enacted/requested:</b>			
Budget Authority .....	26,248	26,250	26,673
Outlays .....	26,247	26,250	26,673
<b>Legislative proposal, subject to PAYGO:</b>			
Budget Authority .....			-2
Outlays .....			-2
<b>Total:</b>			
Budget Authority .....	26,248	26,250	26,671
Outlays .....	26,247	26,250	26,671

The Child Tax Credit (CTC) was enacted by The Taxpayer Relief Act of 1997 (P.L. 105–34). The Tax Cuts and Jobs Act (P.L. 115–97) (TCJA) increased the credit to \$2,000 per qualifying child under age 17 for tax years 2018–2025. The CTC phases out for higher-income taxpayers with modified AGI in excess of \$400,000 for joint taxpayers, and \$200,000 for other qualifying taxpayers. Taxpayers with insufficient tax liability to claim the entire CTC may receive up to \$1,400 (indexed) per child as a refundable credit, known as the Additional Child Tax Credit (ACTC). TCJA also provided that, in order to receive the CTC and/or ACTC, a taxpayer must

include on the tax return a Social Security number for each qualifying child for whom the credit is claimed.

Sections 9611 and 9612 of The American Rescue Plan Act of 2021 (P.L. 117–2) (American Rescue Plan) amended the Internal Revenue Code (Code) to modify the CTC generally for 2021 only. Section 9611 of the American Rescue Plan amended Section 24 of the Code to make the entire amount of the CTC refundable and extended the CTC to cover qualifying children 17 years old and younger. The legislation also increased the amount of the CTC from \$2,000 to \$3,600 for qualifying children under age 6, and to \$3,000 for other qualifying children under age 18. The amount of this increase in the CTC (that is, \$1,600 in the case of qualifying children under age 6 and \$1,000 in the case of other qualifying children under age 18) was reduced by \$50 for each \$1,000 (or fraction thereof) by which the taxpayer's modified adjusted gross income exceeds certain thresholds. These thresholds were (i) \$150,000 for joint filers and surviving spouses, (ii) \$112,500 for heads of household, and (iii) \$75,000 in all other cases. The remainder of the credit phased out as under TCJA. In addition, the American Rescue Plan amended the Code to require advance payments of the CTC to be made periodically throughout 2021, beginning after July 1, based on certain information shown on the taxpayer's 2020 or 2019 tax returns, in an aggregate amount equal to 50 percent of the estimated amount of the taxpayer's refundable CTC. Section 9612 of the American Rescue Plan amended Section 24 of the Code to remove the requirement for bona fide residents of Puerto Rico to have three qualifying children to claim the CTC. For 2021 and years thereafter, bona fide residents of Puerto Rico need only one qualifying child to claim the CTC. In addition, section 9612 of the American Rescue Plan amended Section 24 of the Code to provide that certain residents of American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, or the U.S. Virgin Islands, may have been eligible to receive from their territory tax agency advance Child Tax Credit payments under the expanded, refundable CTC for 2021.

PAYMENT WHERE CHILD TAX CREDIT EXCEEDS LIABILITY FOR TAX  
(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 020–0922–4–1–609	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200    Appropriation .....			-2
1930 Total budgetary resources available .....			-2
Memorandum (non-add) entries:			
1941    Unexpired unobligated balance, end of year .....			-2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3020    Outlays (gross) .....			2
3050    Unpaid obligations, end of year .....			2
Memorandum (non-add) entries:			
3200    Obligated balance, end of year .....			2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090    Budget authority, gross .....			-2
Outlays, gross:			
4100    Outlays from new mandatory authority .....			-2
4180    Budget authority, net (total) .....			-2
4190    Outlays, net (total) .....			-2

PAYMENT WHERE HEALTH COVERAGE TAX CREDIT EXCEEDS LIABILITY FOR TAX

**Program and Financing** (in millions of dollars)

Identification code 020–0923–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001    Payment where Health Coverage Credit Exceeds Liability for Tax .....		1	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....		1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1033    Recoveries of prior year paid obligations .....	1		
1037    Unobligated balance of appropriations withdrawn .....	-1		
Budget authority:			
Appropriations, mandatory:			
1200      Appropriation .....		1	1
1930 Total budgetary resources available .....		1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010    New obligations, unexpired accounts .....		1	1
3020    Outlays (gross) .....		-1	-1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090    Budget authority, gross .....		1	1
Outlays, gross:			
4100    Outlays from new mandatory authority .....		1	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123       Non-Federal sources .....	-1		
Additional offsets against gross budget authority only:			
4143    Recoveries of prior year paid obligations, unexpired accounts .....	1		
4160    Budget authority, net (mandatory) .....		1	1
4170    Outlays, net (mandatory) .....	-1	1	1
4180    Budget authority, net (total) .....		1	1
4190    Outlays, net (total) .....	-1	1	1

The Health Coverage Tax Credit (HCTC) is a refundable tax credit that pays 72.5% of qualified health insurance premiums for eligible individuals and their families (as provided in Internal Revenue Code 35(a)). Those eligible include certain recipients of Trade Adjustment Assistance (TAA) and beneficiaries of the Pension Benefit Guaranty Corporation who are aged 55 through 64. Individuals cannot claim both HCTC and a premium tax credit or a COBRA credit for the same coverage. The credit can be paid in advance. The HCTC was created in the Trade Act of 2002 (P.L. 107–210), subsequently extended, temporarily eliminated in 2014 (P.L. 112–40, section 241), then later reinstated for 2014 through December 31, 2019 (P.L. 114–27, section 407). The Further Consolidated Appropriations Act, 2020 (P.L. 116–94, div. Q, title I, section 146) extended the credit through December 31, 2020, and the Consolidated Appropriations Act, 2021 (P.L. 116–260, div. EE, title I, section 134) extended the credit through December 31, 2021.

U.S. CORONAVIRUS REFUNDABLE CREDITS

**Program and Financing** (in millions of dollars)

Identification code 020–0936–0–1–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001    Paid Family and Sick Leave Credits .....	116		
0003    Employee Retention Credit .....	1,084	27,047	11,731
0005    COBRA Credits .....	5		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,205	27,047	11,731
<b>Budgetary resources:</b>			
Unobligated balance:			
1033    Recoveries of prior year paid obligations .....	429		
1037    Unobligated balance of appropriations withdrawn .....	-429		
Budget authority:			
Appropriations, mandatory:			
1200      Appropriation .....	1,205	27,047	11,731

U.S. CORONAVIRUS REFUNDABLE CREDITS—Continued  
Program and Financing—Continued

Identification code 020–0936–0–1–609	2024 actual	2025 est.	2026 est.
1930 Total budgetary resources available .....	1,205	27,047	11,731
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1,205	27,047	11,731
3020 Outlays (gross) .....	-1,205	-27,047	-11,731
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,205	27,047	11,731
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,205	27,047	11,731
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-429		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	429		
4160 Budget authority, net (mandatory) .....	1,205	27,047	11,731
4170 Outlays, net (mandatory) .....	776	27,047	11,731
4180 Budget authority, net (total) .....	1,205	27,047	11,731
4190 Outlays, net (total) .....	776	27,047	11,731

**Employee Retention Credit.**—Section 2301 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act, P.L. 116–136) created the employee retention credit, a refundable tax credit against certain employment taxes equal to 50 percent of the qualified wages certain businesses and tax-exempt employers pay to employees (up to \$10,000 per employee) after March 12, 2020, and before January 1, 2021. Eligible employers could get immediate access to the credit by reducing employment tax deposits they were otherwise required to make and by requesting an advance of the credit.

Section 206 of the Taxpayer Certainty and Disaster Tax Relief Act of 2020, enacted as Division EE of the Consolidated Appropriations Act, 2021 (P.L. 116–260) amended and made technical changes to section 2301 of the CARES Act retroactive to the section 2301's original effective date including permitting an employer that received a Paycheck Protection Program (PPP) loan to be eligible to claim an employee retention credit under section 2301, provided the wages reported in support of the forgiveness of the PPP loan are not the same wages for which the credit is claimed.

Section 207 of the Taxpayer Certainty and Disaster Tax Relief Act of 2020 extended the employee retention credit to qualified wages paid after December 31, 2020 and before July 1, 2021; increased the maximum credit amount that may be claimed per employee (making it equal to 70 percent of \$10,000 of qualified wages paid to an employee per calendar quarter); limited eligibility for and amount of the credit advance; and expanded the category of employers that may be entitled to claim the credit, among other technical amendments.

Section 9651 of the American Rescue Plan (ARP) Act of 2021 (P.L. 117–2) enacted section 3134 of the Internal Revenue Code of 1986, which extended the availability of the employee retention credit to wages paid after June 30, 2021, and before January 1, 2022. Section 3134 generally maintained the structure of the employee retention credit as provided under section 2301 of the CARES Act, as amended, with certain changes.

Employers in a U.S. Territory that otherwise qualify for the employee retention credit can claim the credit. Payments of wages by employers in U.S. Territories are wages within the meaning of section 3121(a) and therefore employers eligible to claim the credit include employers in the U.S. Territories that pay qualified wages and otherwise meet the requirements for the credit.

Section 80604 of the Infrastructure Investment and Jobs Act of 2021 (P.L. 117–58) amended section 3134 of the Internal Revenue Code to provide that the employee retention credit under section 3134 shall apply only to wages paid after June 30, 2021, and before October 1, 2021 (or, in

the case of wages paid by an eligible employer which is a recovery startup business, January 1, 2022).

**Paid Leave Credits.**—Sections 7001 and 7003 of Division G of the Families First Coronavirus Response Act (FFCRA, P.L. 116–127) created refundable tax credits against certain employment taxes for small and midsize employers to reimburse them for the cost of providing required paid sick and family leave wages to their employees for leave related to COVID–19 as set forth under Division E, the Emergency Paid Sick Leave Act (EPSLA) and Division C, the Emergency Family and Medical Leave Expansion Act (Expanded FMLA) of the FFCRA. Sections 7002 and 7004 of the FFCRA created similar credits for certain self-employed persons in similar COVID-related circumstances. An employer is eligible for credits for qualified sick leave wages up to \$511 per day and \$5,110 in the aggregate (for up to 10 days of leave) and up to \$200 per day and \$10,000 in the aggregate (for up to 10 weeks of leave) for qualifying COVID-related leave reasons. Eligible employers could get immediate access to the credit by reducing employment tax deposits they are otherwise required to make and by requesting an advance of the credit. The requirement to provide leave under the EPSLA and Expanded FMLA expired on December 31, 2020, but the credits for paid leave that otherwise would have satisfied the requirements under the EPSLA and Expanded FMLA were later extended through September 30, 2021.

Sections 286, 287 and 288 of the COVID-related Tax Relief Act of 2020, enacted under Division N of the Consolidated Appropriations Act, 2021 (P.L. 116–260) extended the credits for periods of leave from January 1, 2021, through March 31, 2021, and made certain technical improvements to the FFCRA credit provisions.

Section 9641 of the ARP enacted sections 3131, 3132, and 3133 of the Internal Revenue Code to extend the credits through the period from April 1, 2021 through September 30, 2021; expand the category of employers eligible for the credit; reset the limitations on the amount of qualified wages that may be taken into account for purposes of the credits (and increased the aggregate cap for paid family leave wages from \$10,000 to \$12,000); expand the category of qualifying reasons for paid leave wages eligible for the credits (including leave to receive and recover from a COVID–19 vaccine), and make other technical amendments. (Sections 9642 and 9643 of the ARP amended and extended the equivalent tax credits for certain self-employed individuals for April 1, 2021, through September 30, 2021.)

Employers in a U.S. Territory that otherwise qualify for the paid leave credits can claim the credit. Payments of wages by employers in U.S. Territories are wages within the meaning of section 3121(a) and therefore employers eligible to claim the credit include employers in the U.S. Territories that pay qualified wages and otherwise meet the requirements for the credit.

**COBRA Credit.**—Section 9501 of the ARP required certain employers to offer free Consolidated Omnibus Budget Reconciliation Act (COBRA) coverage to certain qualified individuals for periods of coverage from April 1, 2021 through September 30, 2021. The ARP enacted section 6432 of the Internal Revenue Code that provided a refundable tax credit against certain employment taxes to offset the cost of the COBRA coverage. The ARP provision subsidized 100 percent of COBRA premiums for six months for individuals who lost employment involuntarily or had reduced hours.

PAYMENT WHERE SMALL BUSINESS HEALTH INSURANCE TAX CREDIT EXCEEDS  
LIABILITY FOR TAX

## Program and Financing (in millions of dollars)

Identification code 020–0951–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment Where Small Business Health Insurance Tax Credit			
Exceeds (Direct) .....		1	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....		1	1

<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation .....	1	1
1930	Total budgetary resources available .....	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	1	1
3020	Outlays (gross) .....	-1	-1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	1	1
Outlays, gross:			
4100	Outlays from new mandatory authority .....	1	1
4180	Budget authority, net (total) .....	1	1
4190	Outlays, net (total) .....	1	1

The Patient Protection and Affordable Care Act (P.L. 111–148), section 1421, allows certain small employers (including small tax-exempt employers) to claim a credit when they pay at least half of the health care premiums for single health insurance coverage for their employees. Small employers can claim the credit for the first two consecutive years of having coverage purchased through the small business health options program. Generally, employers that have no more than 25 full-time equivalent employees and pay wages averaging less than \$50,000 (as adjusted for inflation) per employee per year may qualify for the credit.

#### PAYMENT WHERE CERTAIN TAX CREDITS EXCEED LIABILITY FOR CORPORATE TAX

##### Program and Financing (in millions of dollars)

Identification code 020–0931–0–1–376		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Payment Where Certain Tax Credits Exceed Liability for Corporate (Direct) .....	111	10	1
0002	Credit for Prior Year Minimum Tax Liability of Corporations .....	821	250	1
0900	Total new obligations, unexpired accounts (object class 41.0) .....	932	260	2
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	932	260	2
1930	Total budgetary resources available .....	932	260	2
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	932	260	2
3020	Outlays (gross) .....	-932	-260	-2
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	932	260	2
Outlays, gross:				
4100	Outlays from new mandatory authority .....	932	260	2
4180	Budget authority, net (total) .....	932	260	2
4190	Outlays, net (total) .....	932	260	2

This account shows the outlays for the provision that allows certain businesses to accelerate the recognition of a portion of certain other credits in lieu of taking bonus depreciation. The Housing and Economic Recovery Act of 2008 (P.L. 110–289), section 3081, amended section 168(k) of the Internal Revenue Code (Code) to allow certain businesses to accelerate the recognition of a portion of their unused pre–2006 alternative minimum tax (AMT) or research and development (R&D) credits in lieu of taking bonus depreciation. The portion of the unused credit that can be accelerated under this provision is capped at the lesser of \$30 million or 6 percent of eligible AMT and R&D credits. The accelerated credit amount is refundable. The American Recovery and Reinvestment Act of 2009 (P.L. 111–5), section 1201(b), extended this temporary benefit through 2009. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111–312), section 401(c), extended this temporary benefit through

the end of 2012, but only with respect to AMT credits. The American Taxpayer Relief Act of 2012 (P.L. 112–240), section 331(c), extended this temporary benefit through 2013 only with respect to AMT credits. The Tax Increase Prevention Act, Title I—Certain Expiring Provisions (P.L. 113–295), section 125(c), extended this temporary benefit through 2014 only with respect to AMT credits. The Protecting Americans from Tax Hikes (PATH) Act of 2015 (P.L. 114–113), extended this provision through 2015 only with respect to AMT credits. The PATH Act also extended and modified this provision for 2016 through 2019 only with respect to AMT credits.

The Tax Cuts and Jobs Act (P.L. 115–97) (TCJA) repealed the corporate alternative minimum tax. To conform to this repeal, the election to accelerate AMT credits in lieu of taking bonus depreciation was repealed, effective for property placed in service after September 27, 2017. Further, the TCJA amended the AMT credit limitation in section 53 of the Code to allow unused AMT credits to fully offset the regular federal income tax liability for any taxable year beginning after 2017. The TCJA also added section 53(e) to the Code to treat unused AMT credits as refundable for any taxable year beginning after 2017 and before 2022 in an amount equal to 50 percent (100 percent in the case of taxable years beginning in 2021) of the excess of the unused AMT credit as of the beginning of the taxable year over the amount of the credit allowable for the year against regular federal income tax liability. The Coronavirus Aid, Relief, and Economic Security Act (P.L. 116–136) (CARES Act) retroactively amended section 53(e) of the Code to allow unused AMT credits to be fully refunded in tax years beginning in 2018 or 2019. The refundable corporate minimum tax credit claimed under sections 53 and 168(k)(4) of the Code as in effect for taxable years beginning before Jan. 1, 2018, is not direct spending under the Balanced Budget and Deficit Control Act, as amended, and thus is not subject to sequestration.

#### CHILD AND DEPENDENT CARE TAX CREDIT

##### Program and Financing (in millions of dollars)

Identification code 020–0943–0–1–609	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
0001	Payment Where CDCTC Exceeds Liability for Tax (Direct) .....	1	1	1
0900	Total new obligations, unexpired accounts (object class 41.0) .....	1	1	1
<b>Budgetary resources:</b>				
Unobligated balance:				
1033	Recoveries of prior year paid obligations .....	1	.....	.....
1037	Unobligated balance of appropriations withdrawn .....	-1	.....	.....
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	1	1	1
1930	Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	1	1	1
3020	Outlays (gross) .....	-1	-1	-1
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1	1	1
Outlays, gross:				
4100	Outlays from new mandatory authority .....	1	1	1
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-1	.....	.....
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4160	Budget authority, net (mandatory) .....	1	1	1
4170	Outlays, net (mandatory) .....	.....	1	1
4180	Budget authority, net (total) .....	1	1	1
4190	Outlays, net (total) .....	.....	1	.....

## CHILD AND DEPENDENT CARE TAX CREDIT—Continued

Section 9631(a) of the American Rescue Plan Act of 2021 (P.L. 117–2) (American Rescue Plan) amended Section 21 of the Internal Revenue Code (Code) to provide special rules for the Child and Dependent Care Tax Credit (CDCTC) solely for Tax Year 2021. Specifically, the American Rescue Plan made the CDCTC fully refundable. In addition, the maximum credit rate of the CDCTC increased from 35 percent to 50 percent. The amount of expenses eligible for the CDCTC increased from \$3,000 to \$8,000 for one qualifying dependent (from \$6,000 to \$16,000 for two or more qualifying dependents). The American Rescue Plan increased the phase-out threshold of the CDCTC from \$15,000 of AGI to \$125,000. The credit rate was phased down, but not below 20 percent, by 1 percentage point for each \$2,000 (or fraction thereof) by which the taxpayer's adjusted gross income (AGI) exceeded this threshold. The American Rescue Plan further phased down the credit rate of 20 percent by 1 percentage point for each \$2,000 (or fraction thereof) by which the taxpayer's AGI exceeded \$400,000. Section 9631(b) of the American Rescue Plan amended Section 21 of the Code to authorize payments to U.S. Territories with mirror code tax systems and to U.S. Territories with non-mirror code tax systems.

Section 9632(a) of the American Rescue Plan amended Section 129(a)(2) of the Code to increase, for Tax Year 2021 only, the maximum amount of employer-provided dependent care assistance that may be excluded from gross income. This increase doubled the generally applicable amounts that is, \$5,000 (or \$2,500 in the case of a married individual filing a separate return) such that an eligible employee for Tax Year 2021 could receive an exclusion of up to \$10,500 (or \$5,250 in the case of a married individual filing a separate return).

## PAYMENT WHERE AMERICAN OPPORTUNITY CREDIT EXCEEDS LIABILITY FOR TAX

## Program and Financing (in millions of dollars)

Identification code 020–0932–0–1–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment Where American Opportunity Credit Exceeds Liability for (Direct) .....	2,474	2,416	2,340
0900 Total new obligations, unexpired accounts (object class 41.0) .....	2,474	2,416	2,340
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	2,474	2,416	2,340
1930 Total budgetary resources available .....	2,474	2,416	2,340
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2,474	2,416	2,340
3020 Outlays (gross) .....	-2,474	-2,416	-2,340
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2,474	2,416	2,340
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2,474	2,416	2,340
4180 Budget authority, net (total) .....	2,474	2,416	2,340
4190 Outlays, net (total) .....	2,474	2,416	2,340

The American Opportunity Tax Credit (AOTC) was enacted by the American Recovery and Reinvestment Act of 2009 (Public Law 111–5), was extended temporarily by Public Laws 111–312 and 112–240, and was made permanent by Public Law 114–113. A taxpayer may claim an AOTC of 100 percent of the first \$2,000 of qualified tuition, fees, and course materials paid by the taxpayer for each eligible student and 25 percent of the next \$2,000 of these qualifying expenses. Up to 40 percent of the otherwise eligible credit is refundable. For each eligible student, the AOTC may be claimed for only four years and for only the first four years of post-second-

ary education. The AOTC phases out for higher income taxpayers as the taxpayer's income increases.

## PAYMENT TO ISSUER OF QUALIFIED ENERGY CONSERVATION BONDS

## Program and Financing (in millions of dollars)

Identification code 020–0948–0–1–272	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to Issuer of Qualified Energy Conservation Bonds (Direct) .....	29	28	28
0900 Total new obligations, unexpired accounts (object class 41.0) .....	29	28	28
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	31	30	30
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	29	28	28
1930 Total budgetary resources available .....	29	28	28
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	29	28	28
3020 Outlays (gross) .....	-29	-28	-28
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	29	28	28
Outlays, gross:			
4100 Outlays from new mandatory authority .....	29	28	28
4180 Budget authority, net (total) .....	29	28	28
4190 Outlays, net (total) .....	29	28	28

The Emergency Economic Stabilization Act of 2008 (P.L. 110–343), section 301, created Qualified Energy Conservation Bonds; and the American Recovery and Reinvestment Act of 2009 (P.L. 111–5), section 1112, increased the limitation on issuance of qualified energy conservation bonds from \$800 million to \$3.2 billion.

The Hiring Incentives to Restore Employment Act (P.L. 111–147), section 301, amended section 6431 of the Internal Revenue Code of 1986 by allowing issuers of Qualified Energy Conservation Bonds to irrevocably elect to issue the bonds as specified tax credit bonds with a direct-pay subsidy. The issuer of such qualifying bonds receives a direct interest payment subsidy from the Federal Government. Bondholders receive a taxable interest payment from the issuer in lieu of a tax credit.

## PAYMENT TO ISSUER OF NEW CLEAN RENEWABLE ENERGY BONDS

## Program and Financing (in millions of dollars)

Identification code 020–0947–0–1–271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to Issuer of New Clean Renewable Energy Bonds (Direct) .....	35	35	35
0900 Total new obligations, unexpired accounts (object class 41.0) .....	35	35	35
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	37	37	37
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	35	35	35
1930 Total budgetary resources available .....	35	35	35
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	35	35	35

3020	Outlays (gross) .....	-35	-35	-35
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	35	35	35
Outlays, gross:				
4100	Outlays from new mandatory authority .....	35	35	35
4180	Budget authority, net (total) .....	35	35	35
4190	Outlays, net (total) .....	35	35	35

The Emergency Economic Stabilization Act of 2008 (P.L. 110–343), section 107, created New Clean Renewable Energy Bonds, and the American Recovery and Reinvestment Act of 2009 (P.L. 111–5), section 1111, increased the limitation on issuance of New Clean Renewable Energy Bonds to a total limitation of \$2.4 billion.

The Hiring Incentives to Restore Employment Act (P.L. 111–147), section 301, amended section 6431 of the Internal Revenue Code of 1986 by adding a new subsection (f) allowing issuers of New Clean Renewable Energy Bonds to irrevocably elect to issue the bonds as specified tax credit bonds with a direct-pay subsidy. The issuer of such qualifying bonds receives a direct interest payment subsidy from the Federal Government. Bondholders receive a taxable interest payment from the issuer in lieu of a tax credit.

#### PAYMENT TO ISSUER OF QUALIFIED SCHOOL CONSTRUCTION BONDS

##### Program and Financing (in millions of dollars)

Identification code 020–0946–0–1–501		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Payment to Issuer of Qualified School Construction Bonds (Direct) .....	562	553	543
0900	Total new obligations, unexpired accounts (object class 41.0) .....	562	553	543
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	596	586	576
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-34	-33	-33
1260	Appropriations, mandatory (total) .....	562	553	543
1930	Total budgetary resources available .....	562	553	543
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	562	553	543
3020	Outlays (gross) .....	-562	-553	-543
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	562	553	543
Outlays, gross:				
4100	Outlays from new mandatory authority .....	562	553	543
4180	Budget authority, net (total) .....	562	553	543
4190	Outlays, net (total) .....	562	553	543

The American Recovery and Reinvestment Act of 2009 (P.L. 111–5), section 1521, created Qualified School Construction Bonds with a calendar year limitation of \$11 billion for 2009 and 2010, and zero after 2010.

The Hiring Incentives to Restore Employment Act (P.L. 111–147), section 301, amended section 6431 of the Internal Revenue Code of 1986 by adding a new subsection (f) allowing issuers of Qualified School Construction Bonds to irrevocably elect to issue the bonds as specified tax credit bonds with a direct-pay subsidy. The issuer of such qualifying bonds receives a direct interest payment subsidy from the Federal Government. Bondholders receive a taxable interest payment from the issuer in lieu of a tax credit.

#### PAYMENT TO ISSUER OF QUALIFIED ZONE ACADEMY BONDS

##### Program and Financing (in millions of dollars)

Identification code 020–0945–0–1–501		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Payment to Issuer of Qualified Zone Academy Bonds (Direct) ....	34	33	33
0900	Total new obligations, unexpired accounts (object class 41.0) .....	34	33	33
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	36	35	35
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-2	-2
1260	Appropriations, mandatory (total) .....	34	33	33
1930	Total budgetary resources available .....	34	33	33
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	34	33	33
3020	Outlays (gross) .....	-34	-33	-33
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	34	33	33
Outlays, gross:				
4100	Outlays from new mandatory authority .....	34	33	33
4180	Budget authority, net (total) .....	34	33	33
4190	Outlays, net (total) .....	34	33	33

The American Recovery and Reinvestment Act of 2009 (P.L. 111–5), section 1522, extended and expanded the calendar year limitation for Qualified Zone Academy Bonds to \$1.4 billion for 2009 and 2010. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111–312), section 758, extended the Qualified Zone Academy Bonds for 2011 and reduced the calendar year limitation to \$400 million. The American Taxpayer Relief Act of 2012 (P.L. 112–240), section 310, extended the calendar year limitation of \$400 million through tax year 2013 (a two-year extension). The Tax Increase Prevention Act, Title I—Certain Expiring Provisions (P.L. 113–295), section 120, extended the calendar year limitation of \$400 million through tax year 2014 (a one-year extension). The Protecting Americans from Tax Hikes Act of 2015 (P.L. 114–113), extended the calendar year limitation of \$400 million through tax year 2016 (a two-year extension).

The Hiring Incentives to Restore Employment Act (P.L. 111–147), section 301, amended section 6431 of the Internal Revenue Code of 1986 by adding a new subsection (f) allowing issuers of Qualified Zone Academy Bonds to irrevocably elect to issue the bonds as specified tax credit bonds with a direct-pay subsidy. The issuer of such qualifying bonds receives a direct interest payment subsidy from the Federal Government. Bondholders receive a taxable interest payment from the issuer in lieu of a tax credit.

The Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (P.L. 111–312) amended section 6431(f)(3)(A)(iii) to provide that direct pay treatment for Qualified Zone Academy Bonds is not available for Qualified Zone Academy Bond allocations from the 2011 national limitation or any carry forward of the 2011 allocation.

#### PAYMENT TO UNITED STATES VIRGIN ISLANDS AND PUERTO RICO FOR DISASTER TAX RELIEF

##### Program and Financing (in millions of dollars)

Identification code 020–0159–0–1–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Payments to Puerto Rico .....	51	.....
0900	Total new obligations, unexpired accounts (object class 41.0) .....	51	.....

PAYMENT TO UNITED STATES VIRGIN ISLANDS AND PUERTO RICO FOR DISASTER TAX  
RELIEF—Continued

## Program and Financing—Continued

Identification code 020–0159–0–1–609	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....		51	
1930 Total budgetary resources available .....		51	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....		51	
3020 Outlays (gross) .....		-51	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		51	
Outlays, gross:			
4100 Outlays from new mandatory authority .....		51	
4180 Budget authority, net (total) .....		51	
4190 Outlays, net (total) .....		51	

The Disaster Tax Relief and Airport and Airway Extension Act of 2017 (P.L. 115–63) amended the Internal Revenue Code to allow various tax credits, deductions, and modifications to existing rules for individuals and businesses affected by Hurricanes Harvey, Irma, and Maria. Section 504(d) provided that the Department of the Treasury pay: (1) to the U.S. Virgin Islands amounts equal to the loss in revenues to the U.S. Virgin Islands by reason of the provisions of this title, and (2) to the Commonwealth of Puerto Rico amounts equal to the aggregate benefits that would have been provided to residents of Puerto Rico by reason of the provisions of this title if a mirror code tax system had been in effect in Puerto Rico.

## REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST

## Program and Financing (in millions of dollars)

Identification code 020–0904–0–1–908	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Refunding Internal Revenue Collections, Interest (Direct) .....	5,308	7,576	6,214
0900 Total new obligations, unexpired accounts (object class 43.0) .....	5,308	7,576	6,214
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	5,308	7,576	6,214
1930 Total budgetary resources available .....	5,308	7,576	6,214
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	5,308	7,576	6,214
3020 Outlays (gross) .....	-5,308	-7,576	-6,214
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	5,308	7,576	6,214
Outlays, gross:			
4100 Outlays from new mandatory authority .....	5,308	7,576	6,214
4180 Budget authority, net (total) .....	5,308	7,576	6,214
4190 Outlays, net (total) .....	5,308	7,576	6,214

Under certain circumstances, as provided in 26 U.S.C. 6611, interest is paid on Internal Revenue collections that must be refunded. The Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97–248) provides for daily compounding of interest. Under the Tax Reform Act of 1986 (P.L. 99–514), interest paid on Internal Revenue collections will equal the Federal short-term rate plus three percentage points (two percentage points in the case of a corporation), with such rate to be adjusted quarterly.

## REFUNDABLE PREMIUM TAX CREDIT

## Program and Financing (in millions of dollars)

Identification code 020–0949–0–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Premium assistance tax credit .....	117,815	107,002	80,225
0003 Basic Health Program .....	3,350	1,120	770
0004 State Innovation Waivers .....	13,670	18,667	15,375
0900 Total new obligations, unexpired accounts (object class 41.0) .....	134,835	126,789	96,370
<b>Budgetary resources:</b>			
Unobligated balance:			
1033 Recoveries of prior year paid obligations .....	19,078		
1037 Unobligated balance of appropriations withdrawn .....	-19,078		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	134,835	126,789	96,370
1900 Budget authority (total) .....	134,835	126,789	96,370
1930 Total budgetary resources available .....	134,835	126,789	96,370
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,382	8,944	8,944
3010 New obligations, unexpired accounts .....	134,835	126,789	96,370
3020 Outlays (gross) .....	-129,273	-126,789	-96,370
3050 Unpaid obligations, end of year .....	8,944	8,944	8,944
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3,382	8,944	8,944
3200 Obligated balance, end of year .....	8,944	8,944	8,944
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	134,835	126,789	96,370
Outlays, gross:			
4100 Outlays from new mandatory authority .....	126,829	117,846	81,764
4101 Outlays from mandatory balances .....	2,444	8,943	14,606
4110 Outlays, gross (total) .....	129,273	126,789	96,370
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-19,078		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	19,078		
4160 Budget authority, net (mandatory) .....	134,835	126,789	96,370
4170 Outlays, net (mandatory) .....	110,195	126,789	96,370
4180 Budget authority, net (total) .....	134,835	126,789	96,370
4190 Outlays, net (total) .....	110,195	126,789	96,370

## Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
<b>Enacted/requested:</b>			
Budget Authority .....	134,835	126,789	96,370
Outlays .....	110,195	126,789	96,370
<b>Amounts included in the adjusted baseline:</b>			
Budget Authority .....			207
Outlays .....			207
<b>Legislative proposal, subject to PAYGO:</b>			
Budget Authority .....			-38
Outlays .....			-38
<b>Total:</b>			
Budget Authority .....	134,835	126,789	96,539
Outlays .....	110,195	126,789	96,539

The Patient Protection and Affordable Care Act (PPACA) of 2010 (P.L. 111–148) established the Premium Tax Credit. This credit is an advanceable, refundable tax credit designed to help eligible individuals and families with low or moderate income afford health insurance purchased through a Health Insurance Exchange, beginning in 2014. The credit can be paid in advance to the taxpayer's insurance company to lower the monthly premiums, or it can be claimed when a taxpayer files their income tax return for the year. If the credit is paid in advance, the taxpayer must reconcile the advance credit payments with the actual credit computed on the tax return and repay any excess advance credit payments, subject to certain caps.



The American Rescue Plan Act of 2021 (P.L. 117–2) increased the Premium Tax Credit in three ways. For 2021 and 2022, the legislation increased the Premium Tax Credit for currently eligible individuals and families, providing access to free benchmark plans for those earning 100 to 150 percent of the Federal poverty level, and expanded eligibility to newly include individuals and families with income above 400 percent of the federal poverty level for 2021 and 2022. The Inflation Reduction Act (P.L. 117–169) extended the increased Premium Tax Credit and expanded the eligibility provision through 2025.

This account includes state innovation waiver pass-through payments in lieu of the Premium Tax Credit to qualifying states under section 1332(a)(3) of the PPACA, as well as payments to states under the Basic Health Program established under section 1331 of PPACA.

**REFUNDABLE PREMIUM TAX CREDIT**  
(Amounts included in the adjusted baseline)

**Program and Financing** (in millions of dollars)

Identification code 020–0949–7–1–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Premium assistance tax credit .....			207
0900 Total new obligations, unexpired accounts (object class 41.0) .....			207
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			207
1900 Budget authority (total) .....			207
1930 Total budgetary resources available .....			207
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			207
3020 Outlays (gross) .....			-207
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			207
Outlays, gross:			
4100 Outlays from new mandatory authority .....			207
4180 Budget authority, net (total) .....			207
4190 Outlays, net (total) .....			207

**REFUNDABLE PREMIUM TAX CREDIT**  
(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 020–0949–4–1–551	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			-38
1900 Budget authority (total) .....			-38
1930 Total budgetary resources available .....			-38
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-38
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3020 Outlays (gross) .....			38
3050 Unpaid obligations, end of year .....			38
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			38
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-38
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-38
4180 Budget authority, net (total) .....			-38
4190 Outlays, net (total) .....			-38

The Budget proposes legislation to eliminate the Patient-Centered Outcomes Research Trust Fund, including transfers from the General Fund of the Treasury, the Patient-Centered Outcomes Research Institute (PCORI) Fee on health insurance policies, transfers to the Patient-Centered Outcomes Research Institute, and transfers to the Department of Health and Human Services.

**IRS MISCELLANEOUS RETAINED FEES**

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 020–5432–0–2–803	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Enrolled Agent Fee Increase, IRS Miscellaneous Retained Fees .....	9	9	9
1110 Tax Preparer Registration Fees, IRS Miscellaneous Retained Fees .....	10	10	10
1130 New Installment Agreements, IRS Miscellaneous Retained Fees .....	141	141	141
1130 Restructured Installment Agreements, IRS Miscellaneous Retained Fees .....	69	69	69
1130 General User Fees, IRS Miscellaneous Retained Fees .....	133	133	133
1130 Photocopying and Historical Conservation Easement Fees, IRS Miscellaneous Retained Fees .....	2	2	2
1199 Total current law receipts .....	364	364	364
1999 Total receipts .....	364	364	364
2000 Total: Balances and receipts .....	364	364	364
Appropriations:			
Current law:			
2101 IRS Miscellaneous Retained Fees .....	-364	-364	-364
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 020–5432–0–2–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 IRS Miscellaneous Retained Fees (Direct) .....	3	3	3
0900 Total new obligations, unexpired accounts (object class 44.0) .....	3	3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	564	413	771
1010 Unobligated balance transfer to other accts [020–0912] .....	-387	-3	-3
1010 Unobligated balance transfer to other accts [020–0913] .....			-768
1011 Unobligated balance transfer from other acct [020–0919] .....	8		
1070 Unobligated balance (total) .....	185	410	
Budget authority:			
Appropriations, discretionary:			
1120 Appropriations transferred to other accts [020–0912] .....	-133		
1120 Appropriations transferred to other acct [020–0913] .....			-207
1160 Appropriation, discretionary (total) .....	-133		-207
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	364	364	364
1900 Budget authority (total) .....	231	364	157
1930 Total budgetary resources available .....	416	774	157
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	413	771	154
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3	3	3
3020 Outlays (gross) .....	-3	-3	-3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-133		-207
Mandatory:			
4090 Budget authority, gross .....	364	364	364
Outlays, gross:			
4101 Outlays from mandatory balances .....	3	3	3
4180 Budget authority, net (total) .....	231	364	157
4190 Outlays, net (total) .....	3	3	3

## IRS MISCELLANEOUS RETAINED FEES—Continued

As provided by law (26 U.S.C. 7801), the Secretary of the Treasury may establish new fees or raise existing fees for services provided by the IRS to recover the value of the service provided, where such fees are authorized by another law, and may spend the new or increased fee receipts to supplement appropriations made available to the IRS appropriations accounts. Funds in this account are transferred to other IRS appropriations accounts for expenditure.

## GIFTS TO THE UNITED STATES FOR REDUCTION OF THE PUBLIC DEBT

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5080–0–2–808	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			2
Receipts:			
Current law:			
1130 Gifts to the United States for Reduction of the Public Debt .....	3	3	3
2000 Total: Balances and receipts .....	3	3	5
Appropriations:			
Current law:			
2101 Gifts to the United States for Reduction of the Public Debt .....	-3	-1	-1
5099 Balance, end of year .....		2	4

## Program and Financing (in millions of dollars)

Identification code 020–5080–0–2–808	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3	1	1
1236 Appropriations applied to repay debt .....	-3	-1	-1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

As provided by law (31 U.S.C. 3113), the Secretary of the Treasury is authorized to accept conditional gifts to the United States for the purpose of reducing the public debt.

## PRIVATE COLLECTION AGENT PROGRAM

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5510–0–2–803	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	13	12	98
Receipts:			
Current law:			
1110 Private Collection Agent Program .....	203	318	318
2000 Total: Balances and receipts .....	216	330	416
Appropriations:			
Current law:			
2101 Private Collection Agent Program .....	-203	-233	-233
2103 Private Collection Agent Program .....	-13	-12	-13
2132 Private Collection Agent Program .....	12	13	13
2199 Total current law appropriations .....	-204	-232	-233
2999 Total appropriations .....	-204	-232	-233
5099 Balance, end of year .....	12	98	183

## Program and Financing (in millions of dollars)

Identification code 020–5510–0–2–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Payments to Private Collection Agencies .....	94	91	91
0003 Special Compliance Personnel Program .....	112	164	164
0900 Total new obligations, unexpired accounts .....	206	255	255

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	273	272	249
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	274	272	249
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	203	233	233
1203 Appropriation (previously unavailable)(special or trust) ....	13	12	13
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-12	-13	-13
1260 Appropriations, mandatory (total) .....	204	232	233
1900 Budget authority (total) .....	204	232	233
1930 Total budgetary resources available .....	478	504	482
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	272	249	227

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	9	1
3010 New obligations, unexpired accounts .....	206	255	255
3020 Outlays (gross) .....	-207	-263	-255
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	9	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	9	1
3200 Obligated balance, end of year .....	9	1	1

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	204	232	233
Outlays, gross:			
4100 Outlays from new mandatory authority .....	159	232	233
4101 Outlays from mandatory balances .....	48	31	22
4110 Outlays, gross (total) .....	207	263	255
4180 Budget authority, net (total) .....	204	232	233
4190 Outlays, net (total) .....	207	263	255

This account reflects the funds that the IRS is allowed to retain and expend for qualified tax collection contracts with private collection agents and the special compliance personnel program. The American Jobs Creation Act of 2004 (P.L. 108–357) allowed the IRS to use private collection contractors to supplement its own collection staff efforts to ensure that all taxpayers pay what they owe. The statute authorized the Treasury to retain and use an amount not in excess of 25 percent of the amount collected under any qualified tax collection contract for payments to private collection agents, and an amount not in excess of 25 percent of the amount collected for enforcement activities of the IRS (26 U.S.C. 6306). The IRS used this authority to contract with several private debt collection agencies starting in 2006. In March 2009, the IRS allowed its private debt collection contracts to expire, thereby administratively terminating the program in accordance with Omnibus Appropriations Act, 2009 Administrative Provisions—Internal Revenue Service, Section 106 (P.L. 111–8). This provision stated that none of the funds made available in this Act may be used to enter into, renew, extend, administer, implement, enforce, or provide oversight of any qualified tax collection contract as defined in section 6306 of the Internal Revenue Code of 1986.

Section 32102(a) of the Fixing America's Surface Transportation Act of 2015 (P.L. 114–94), amended section 6306 of the Internal Revenue Code (IRC) and requires the Secretary of the Treasury to enter into one or more qualified tax collection contracts for the collection of all outstanding inactive tax receivables. These agreements are applicable to tax receivables as identified by the Secretary after December 4, 2015. Section 6306 of the IRC prohibits the payment of fees for all services in excess of 25 percent of the amount collected under a tax collection contract for payments to private collection agents. In addition, up to 25 percent of the amount collected may be used to fund the special compliance personnel program account under section 6307.

Inactive tax receivables, as redefined by the Taxpayer First Act (P.L. 116–25), are defined as any tax receivable: (1) removed from the active inventory for lack of resources or inability to locate the taxpayer; (2) for

which more than two years has passed since assessment and no IRS employee has been assigned to collect the receivable; or (3) for which a receivable has been assigned for collection but more than 365 days have passed without interaction with the taxpayer or a third party for purposes of furthering the collection. Tax receivables are defined as any outstanding assessment that the IRS includes in potentially collectible inventory. The Taxpayer First Act also made certain receivables of individual taxpayers ineligible for collection, including taxpayers whose income substantially consists of disability insurance benefits or supplemental security income benefits or whose adjusted gross income does not exceed 200 percent of the applicable Federal poverty level.

**Object Classification** (in millions of dollars)

Identification code 020–5510–0–2–803	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	45	65	65
11.5 Other personnel compensation .....	2	6	6
11.9 Total personnel compensation .....	47	71	71
12.1 Civilian personnel benefits .....	19	24	24
23.1 Rental payments to GSA .....	43	60	60
23.3 Communications, utilities, and miscellaneous charges .....	2	4	4
25.1 Advisory and assistance services .....	95	93	93
31.0 Equipment .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	206	255	255

**Employment Summary**

Identification code 020–5510–0–2–803	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	823	1,285	1,285

**INFORMANT PAYMENTS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 020–5433–0–2–803	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1140 Underpayment and Fraud Collection .....	88	64	64
2000 Total: Balances and receipts .....	88	64	64
Appropriations:			
Current law:			
2101 Informant Payments .....	-88	-70	-70
2132 Informant Payments .....		6	6
2199 Total current law appropriations .....	-88	-64	-64
2999 Total appropriations .....	-88	-64	-64
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 020–5433–0–2–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Informant Payments .....	88	64	64
0900 Total new obligations, unexpired accounts (object class 91.0) .....	88	64	64
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	88	70	70
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-6	-6
1260 Appropriations, mandatory (total) .....	88	64	64
1930 Total budgetary resources available .....	88	64	64
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	88	64	64

3020 Outlays (gross) .....	-88	-64	-64
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	88	64	64
Outlays, gross:			
4100 Outlays from new mandatory authority .....	88	64	64
4180 Budget authority, net (total) .....	88	64	64
4190 Outlays, net (total) .....	88	64	64

As provided by law (26 U.S.C. 7623), the Secretary of the Treasury may make payments to individuals who provide information that leads to the collection of Internal Revenue taxes. The Taxpayer Bill of Rights of 1996 (P.L. 104–168) provides for payments of such sums to individuals from the proceeds of amounts collected by reason of the information provided, and any amount collected shall be available for such payments. This information must lead to the detection of underpayments of taxes, or detection and bringing to trial and punishment of persons guilty of violating the Internal Revenue laws. This provision was further amended by the Tax Relief and Health Care Act of 2006 (P.L. 109–432) to provide for mandatory payments in certain circumstances and to encourage use of the program. A reward payment typically ranges between 15 and 30 percent of the collected proceeds for cases where the amount of collected proceeds exceeds \$2 million. Lower payments are allowed in certain circumstances, including cases in which information is provided that was already available from another source. Section 41108 of the Bipartisan Budget Act of 2018 (P.L. 115–123) expanded the definition of proceeds to include proceeds arising from the laws for which the Internal Revenue Service is authorized to administer, enforce, or investigate. Section 41108 further provides that the expanded definition of proceeds shall be used to determine eligibility for a mandatory award under section 7623(b)(5) and states that the amount of proceeds are to be determined without regard to whether such proceeds are available to the Secretary.

**FEDERAL TAX LIEN REVOLVING FUND****Program and Financing** (in millions of dollars)

Identification code 020–4413–0–3–803	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Tax Lien Revolving Fund .....	1	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	7	7
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	1	1
1930 Total budgetary resources available .....	8	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	7	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	1	1
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	1	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1	-1	-1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

This revolving fund was established pursuant to section 112(a) of the Federal Tax Lien Act of 1966, to serve as the source of financing the redemption of real property by the United States. During the process of collecting unpaid taxes, the Government may place a tax lien on real estate

## FEDERAL TAX LIEN REVOLVING FUND—Continued

in order to protect the Government's interest and this account provides the resources to administer the program.

## Object Classification (in millions of dollars)

Identification code 020-4413-0-3-803	2024 actual	2025 est.	2026 est.
32.0 Direct obligations: Land and structures .....		1	1
32.0 Reimbursable obligations: Land and structures .....	1		
99.0 Reimbursable obligations .....	1		
99.9 Total new obligations, unexpired accounts .....	1	1	1

## INTERNAL REVENUE SERVICE OVERSIGHT BOARD

The Internal Revenue Service Restructuring and Reform Act of 1998 (P.L. 105-206) directs the Internal Revenue Service (IRS) Oversight Board to provide an annual budget request for the IRS. The Oversight Board's request shall be submitted to the President by the Secretary without revision, and the President shall submit the request, without revision, to Congress together with the President's Budget request for the IRS. The Board did not make a recommendation for 2026 as it currently lacks a quorum. The Board will reconvene once it has enough Senate-confirmed members to make a quorum.

## ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE

## (INCLUDING TRANSFER OF FUNDS)

SEC. 101. Not to exceed 5 percent of an appropriation in this Act made available to the Internal Revenue Service may be transferred to any other Internal Revenue Service appropriation upon the advance notification to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 102. The Internal Revenue Service shall maintain an employee training program, which shall include the following topics: taxpayers' rights, dealing courteously with taxpayers, cross-cultural relations, ethics, and the impartial application of tax law.

SEC. 103. The Internal Revenue Service shall institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information and protect taxpayers against identity theft.

SEC. 104. Funds made available by this or any other Act to the Internal Revenue Service shall be available for improved facilities and increased staffing to provide sufficient and effective 1-800 help line service for taxpayers. The Commissioner shall continue to make improvements to the Internal Revenue Service 1-800 help line service a priority and allocate resources necessary to enhance the response time to taxpayer communications, particularly with regard to victims of tax-related crimes.

SEC. 105. The Internal Revenue Service shall issue a notice of confirmation of any address change relating to an employer making employment tax payments, and such notice shall be sent to both the employer's former and new address and an officer or employee of the Internal Revenue Service shall give special consideration to an offer-in-compromise from a taxpayer who has been the victim of fraud by a third party payroll tax preparer.

SEC. 106. None of the funds made available under this Act may be used by the Internal Revenue Service to target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States.

SEC. 107. None of the funds made available in this Act may be used by the Internal Revenue Service to target groups for regulatory scrutiny based on their ideological beliefs.

SEC. 108. None of funds made available by this Act to the Internal Revenue Service shall be obligated or expended on conferences that do not adhere to the procedures, verification processes, documentation requirements, and policies issued by the Chief Financial Officer, Human Capital Office, and Agency-Wide Shared Services as a result of the recommendations in the report published on May 31, 2013, by the Treasury Inspector General for Tax Administration entitled "Review of the August 2010 Small Business/Self-Employed Division's Conference in Anaheim, California" (Reference Number 2013-10-037).

SEC. 109. None of the funds made available in this Act to the Internal Revenue Service may be obligated or expended—

(1) to make a payment to any employee under a bonus, award, or recognition program; or

(2) under any hiring or personnel selection process with respect to re-hiring a former employee; unless such program or process takes into account the conduct and Federal tax compliance of such employee or former employee.

SEC. 110. None of the funds made available by this Act may be used in contravention of section 6103 of the Internal Revenue Code of 1986 (relating to confidentiality and disclosure of returns and return information).

SEC. 111. The Secretary of the Treasury (or the Secretary's delegate) may use the funds made available in this Act, subject to such policies as the Secretary (or the Secretary's delegate) may establish, to utilize direct hire authority to recruit and appoint qualified applicants, without regard to any notice or preference requirements, directly to positions in the competitive service to process backlogged tax returns and return information.

SEC. 112. Notwithstanding section 1344 of title 31, United States Code, funds appropriated to the Internal Revenue Service in this Act may be used to provide passenger carrier transportation and protection between the Commissioner of Internal Revenue's residence and place of employment.

## COMPTROLLER OF THE CURRENCY

## Trust Funds

## ASSESSMENT FUNDS

## Program and Financing (in millions of dollars)

Identification code 020-8413-0-8-373	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0881 Bank Supervision .....	1,287	1,387	1,079
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,813	1,763	1,740
1021 Recoveries of prior year unpaid obligations .....	17		
1070 Unobligated balance (total) .....	1,830	1,763	1,740
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1,221	1,364	1,364
1801 Change in uncollected payments, Federal sources .....	-1		
1850 Spending auth from offsetting collections, mand (total) .....	1,220	1,364	1,364
1930 Total budgetary resources available .....	3,050	3,127	3,104
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,763	1,740	2,025
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	433	411	502
3010 New obligations, unexpired accounts .....	1,287	1,387	1,079
3020 Outlays (gross) .....	-1,292	-1,296	-1,364
3040 Recoveries of prior year unpaid obligations, unexpired .....	-17		
3050 Unpaid obligations, end of year .....	411	502	217
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	427	406	497
3200 Obligated balance, end of year .....	406	497	212
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,220	1,364	1,364
Outlays, gross:			
4100 Outlays from new mandatory authority .....	487	477	477
4101 Outlays from mandatory balances .....	805	819	887
4110 Outlays, gross (total) .....	1,292	1,296	1,364
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-26	-20	-20
4121 Interest on Federal securities .....	-47	-60	-60
4123 Non-Federal sources .....	-1,148	-1,284	-1,284
4130 Offsets against gross budget authority and outlays (total) ....	-1,221	-1,364	-1,364
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	1		

4170	Outlays, net (mandatory) .....	71	-68	.....
4180	Budget authority, net (total) .....			.....
4190	Outlays, net (total) .....	71	-68	.....

**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	2,286	2,212	2,254
5001	Total investments, EOY: Federal securities: Par value .....	2,212	2,254	2,262
5010	Total investments, SOY: non-Fed securities: Market value .....	21	22	23
5011	Total investments, EOY: non-Fed securities: Market value .....	22	23	24

The Office of the Comptroller of the Currency (OCC) was created by Congress to charter national banks; oversee a nationwide system of banking institutions; and ensure national banks are safe and sound, competitive and profitable, and capable of serving in the best possible manner the banking needs of their customers. The National Currency Act of 1863 (12 U.S.C. 1 et seq., 12 Stat. 665), rewritten and reenacted as the National Bank Act of 1864, provided for the chartering and supervising functions of the OCC. The OCC receives no appropriated funds from Congress. The OCC's operations are funded primarily by assessment and other fees paid by banks, interest received on investments in nonmarketable U.S. Treasury securities, and other income.

As of September 30, 2024, the OCC supervised 751 national bank charters, 49 Federal branches of foreign banks, and 240 Federal savings associations. In total, the OCC supervises approximately \$16.0 trillion in financial institution assets. The OCC's net position of \$1,750.7 million as of September 30, 2024, a decrease of \$57.9 million (3.2 percent) from the \$1,808.6 million reported for FY 2023, represents the cumulative net excess of the OCC's cost of operations over revenues. The OCC allocates a significant portion of the net position to its financial reserves to cover undelivered orders and capital investments. Financial reserves are integral to the effective stewardship of the OCC's resources, and the OCC has a disciplined process for reviewing its reserve balances and allocating funds appropriately to support its ability to accomplish the agency's mission. The OCC's financial reserves are available to reduce the impact on the OCC's operations in the event of a significant fluctuation in revenues or expenses.

There is a combined \$186.6 million of contingency funding for receivership-related expenses. In FY 2017, the OCC established a contingency of \$100 million within its reserves to act as receiver of those national trust banks which are not FDIC-insured. In FY 2018, the OCC established a new receivership contingency fund of \$86.6 million within its financial reserves to facilitate the conduct of receiverships of uninsured federal branches or agencies of a foreign banking organization.

**Object Classification (in millions of dollars)**

Identification code 020-8413-0-8-373	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	646	674	500
11.3 Other than full-time permanent .....	5	5	3
11.5 Other personnel compensation .....	4	4	3
11.9 Total personnel compensation .....	655	683	506
12.1 Civilian personnel benefits .....	299	316	214
21.0 Travel and transportation of persons .....	34	37	30
22.0 Transportation of things .....	2	2	2
23.1 Rental payments to GSA .....	1	1	1
23.2 Rental payments to others .....	55	56	57
23.3 Communications, utilities, and miscellaneous charges .....	10	13	12
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	33	42	39
25.2 Other services from non-Federal sources .....	38	55	51
25.3 Other goods and services from Federal sources .....	8	8	8
25.4 Operation and maintenance of facilities .....	5	6	6
25.7 Operation and maintenance of equipment .....	90	98	91
26.0 Supplies and materials .....	9	10	10
31.0 Equipment .....	40	59	52
32.0 Land and structures .....	5	.....	.....
33.0 Investments and loans .....	1	.....	.....
42.0 Insurance claims and indemnities .....	1	.....	.....
99.0 Reimbursable obligations .....	1,287	1,387	1,080
99.5 Adjustment for rounding .....	.....	.....	-1
99.9 Total new obligations, unexpired accounts .....	1,287	1,387	1,079

**Employment Summary**

Identification code 020-8413-0-8-373	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	3,610	3,688	2,571

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Governmental receipts:			
010-086400 Filing Fees, P.L. 109-171, Title X .....	44	44	44
020-065000 Deposit of Earnings, Federal Reserve System .....	3,131	.....	.....
020-085000 Registration, Filing, and Transaction Fees .....	4	4	4
020-086900 Fees for Legal and Judicial Services, not Otherwise Classified .....	36	36	36
020-089100 Miscellaneous Fees for Regulatory and Judicial Services, not Otherwise Classified .....	788	759	759
020-101000 Fines, Penalties, and Forfeitures, Agricultural Laws .....	3	3	3
020-104000 Fines, Penalties, and Forfeitures, Customs, Commerce, and Antitrust Laws .....	651	1,011	1,011
020-105000 Fines, Penalties, and Forfeitures, Narcotic Prohibition and Alcohol Laws .....	11	13	13
020-106000 Forfeitures of Unclaimed Money and Property .....	15	30	30
020-108000 Fines, Penalties, and Forfeitures, Federal Coal Mine Health and Safety Laws .....	47	44	44
020-109600 Penalties on Employers Who Do not Offer Health Coverage or Delay Eligibility for New Employees .....	.....	254	242
020-241100 User Fees for IRS .....	2	2	2
020-249200 Premiums, Terrorism Risk Insurance Program .....	.....	.....	24
020-309400 Recovery from Airport and Airway Trust Fund for Refunds of Taxes .....	-167	20	22
020-309500 Recovery from Leaking Underground Storage Tank Trust Fund for Refunds of Taxes, EPA .....	.....	7	7
020-309990 Refunds of Moneys Erroneously Received and Recovered (20X1807) .....	-16	-16	-16
021-103000 Fines, Penalties, and Forfeitures, Immigration and Labor Laws .....	265	231	231
050-085015 Registration, Filing, and Transaction Fees, SEC .....	851	870	890
220-109900 Fines, Penalties, and Forfeitures, not Otherwise Classified .....	4,032	2,922	2,860
General Fund Governmental receipts .....	9,697	6,234	6,206
Offsetting receipts from the public:			
020-129900 Gifts to the United States, not Otherwise Classified .....	1	1	1
020-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	8	8	8
020-145000 Interest Payments from States, Cash Management Improvement .....	152	47	47
020-146310 Interest on Quota in International Monetary Fund .....	1,167	1,167	1,167
020-146320 Interest on Loans to International Monetary Fund .....	2	2	2
020-149900 Interest Received from Credit Financing Accounts .....	47,714	64,599	60,320
020-168200 Gain by Exchange on Foreign Currency Denominated Public Debt Securities .....	18	.....	.....
020-248500 GSE Fees Pursuant to P.L. 112-78 Sec. 401 .....	6,328	6,410	6,516
020-267710 Community Development Financial Institutions Fund, Negative Subsidies .....	7	.....	.....
020-269130 Economic Stabilization, Downward Reestimates of Subsidies .....	46	.....	.....
020-276330 Community Development Financial Institutions Fund, Downward Re-estimate of Subsidies .....	5	7	.....
020-278430 Small Business Lending Fund Direct Loans, Downward Reestimates of Subsidies .....	.....	5	.....
020-279030 GSE Mortgage-backed Securities Direct Loans, Downward Reestimates of Subsidies .....	38	4	.....
020-289700 Proceeds, Air Carrier Equity Related Transactions .....	628	4,472	4,905
020-322000 All Other General Fund Proprietary Receipts .....	368	438	438
020-387500 Budget Clearing Account (suspense) .....	9	.....	.....
086-289100 Proceeds, Grants for Emergency Mortgage Relief Derived from Emergency Homeowners' Relief Fund .....	2	2	2
General Fund Offsetting receipts from the public .....	56,493	77,162	73,406
Intragovernmental payments:			
020-133800 Interest on Loans to the Presidio .....	8	10	10
020-135100 Interest on Loans to BPA .....	196	189	197
020-136000 Interest on Loans to Western Area Power Administration .....	2	2	2
020-140100 Interest on Loans to Commodity Credit Corporation .....	573	635	418
020-141500 Interest on Loans to Federal Deposit Insurance Corporation .....	.....	46	178
020-141800 Interest on Loans to Federal Financing Bank .....	3,920	6,404	7,315
020-143300 Interest on Loans to National Flood Insurance Fund, DHS .....	619	663	721

## General Fund Receipt Accounts—Continued

	2024 actual	2025 est.	2026 est.
020-149500 Interest Payments on Repayable Advances to the Black Lung Disability Trust Fund .....	280	261	270
020-149700 Payment of Interest on Advances to the Railroad Retirement Board .....	150	185	159
020-150110 Interest on Loans or Advances to the Extended Unemployment Compensation Account .....	141	280	190
020-150120 Interest on Loans and Repayable Advances to the Federal Unemployment Account .....	396	640	510
020-241600 Charges for Administrative Expenses of Social Security Act As Amended .....	950	1,043	1,085
020-310100 Recoveries from Federal Agencies for Settlement of Claims for Contract Disputes .....	99	99	99
020-311200 Reimbursement from Federal Agencies for Payments Made As a Result of Discriminatory Conduct .....	12	12	12
020-320000 Receivables from Cancelled Accounts .....	13		
020-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	-8		
General Fund Intragovernmental payments .....	7,351	10,469	11,166

## ADMINISTRATIVE PROVISIONS—DEPARTMENT OF THE TREASURY

## (INCLUDING CANCELLATION AND TRANSFERS OF FUNDS)

SEC. 113. Appropriations to the Department of the Treasury in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; purchase of motor vehicles without regard to the general purchase price limitations for vehicles purchased and used overseas for the current fiscal year; entering into contracts with the Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services authorized by 5 U.S.C. 3109.

SEC. 114. Not to exceed 4 percent of any appropriations in this title made available under the headings "Departmental Offices—Salaries and Expenses", "Office of Inspector General", "Financial Crimes Enforcement Network", "Bureau of the Fiscal Service", and "Alcohol and Tobacco Tax and Trade Bureau" may be transferred between such appropriations upon the advance notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That no transfer under this section may increase or decrease any such appropriation by more than 10 percent

SEC. 115. Not to exceed 2 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to the Treasury Inspector General for Tax Administration's appropriation upon the advance notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That no transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 116. None of the funds appropriated in this Act or otherwise available to the Department of the Treasury or the Bureau of Engraving and Printing may be used to redesign the \$1 Federal Reserve note.

SEC. 117. The Secretary of the Treasury may transfer funds from the "Bureau of the Fiscal Service—Salaries and Expenses" to the Debt Collection Fund as necessary to cover the costs of debt collection: Provided, That such amounts shall be reimbursed to such salaries and expenses account from debt collections received in the Debt Collection Fund.

SEC. 118. None of the funds appropriated or otherwise made available by this or any other Act may be used by the United States Mint to construct or operate any museum without the advance notification to the Committees on Appropriations of the House of Representatives and the Senate, the House Committee on Financial Services, and the Senate Committee on Banking, Housing, and Urban Affairs.

SEC. 119. None of the funds appropriated or otherwise made available by this or any other Act or source to the Department of the Treasury, the Bureau of Engraving and Printing, and the United States Mint, individually or collectively, may be used to consolidate any or all functions of the Bureau of Engraving and Printing and the United States Mint without the advance notification to the House Committee on Financial Services; the Senate Committee on Banking, Housing, and Urban Affairs; and the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 120. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for the Department of the Treasury's intelligence or intelligence related activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 414) during

fiscal year 2026 until the enactment of the Intelligence Authorization Act for Fiscal Year 2026.

SEC. 121. Not to exceed \$5,000 shall be made available from the Bureau of Engraving and Printing's Industrial Revolving Fund for necessary official reception and representation expenses.

SEC. 122. Within 45 days after the date of enactment of this Act, the Secretary of the Treasury shall submit an itemized report to the Committees on Appropriations of the House of Representatives and the Senate on the amount of total funds charged to each office by the Franchise Fund including the amount charged for each service provided by the Franchise Fund to each office, a detailed description of the services, a detailed explanation of how each charge for each service is calculated, and a description of the role customers have in governing in the Franchise Fund.

SEC. 123. (a) Not later than 60 days after the end of each quarter, the Office of Financial Research shall submit reports on their activities to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Financial Services of the House of Representatives, and the Senate Committee on Banking, Housing, and Urban Affairs.

(b) The reports required under subsection (a) shall include—

(1) the obligations made during the previous quarter by object class, office, and activity;

(2) the estimated obligations for the remainder of the fiscal year by object class, office, and activity;

(3) the number of full-time equivalents within each office during the previous quarter;

(4) the estimated number of full-time equivalents within each office for the remainder of the fiscal year; and

(5) actions taken to achieve the goals, objectives, and performance measures of each office.

(c) At the request of any such Committees specified in subsection (a), the Office of Financial Research shall make officials available to testify on the contents of the reports required under subsection (a).

SEC. 124. Not to exceed 5 percent of any appropriation made available in this Act for the Department of the Treasury may be transferred to the Department's information technology system modernization and working capital fund (IT WCF), as authorized by section 1077(b)(1) of title X of division A of the National Defense Authorization Act for Fiscal Year 2018 (Public Law 115–91), for the purposes specified in section 1077(b)(3) of such Act, upon the prior notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That amounts transferred to the IT WCF under this section shall remain available for obligation through September 30, 2029.

SEC. 125. Of the unobligated balances available in the Department of the Treasury Forfeiture Fund, established by section 9705 of title 31, United States Code, \$500,000,000 are hereby permanently cancelled not later than September 30, 2026.

SEC. 126. Of the unobligated balances of amounts made available under sections 10301(1)(A)(iii) and 13802 of Public Law 117–169, \$16,500,000,000 are hereby permanently cancelled not later than September 30, 2026.

## GENERAL PROVISIONS—THIS ACT

SEC. 601. None of the funds in this Act shall be used for the planning or execution of any program to pay the expenses of, or otherwise compensate, non-Federal parties intervening in regulatory or adjudicatory proceedings funded in this Act.

SEC. 602. None of the funds appropriated in this Act shall remain available for obligation beyond the current fiscal year, nor may any be transferred to other appropriations, except for transfers made pursuant to the authority in section 3173(d) of title 40, United States Code, unless expressly so provided herein.

SEC. 603. The expenditure of any appropriation under this Act for any consulting service through procurement contract pursuant to 5 U.S.C. 3109, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued pursuant to existing law.

SEC. 604. None of the funds made available by this Act shall be available for any activity or for paying the salary of any Government employee where funding an activity or paying a salary to a Government employee would result in a decision, determination, rule, regulation, or policy that would prohibit the enforcement of section 307 of the Tariff Act of 1930 (19 U.S.C. 1307).

SEC. 605. No funds appropriated pursuant to this Act may be expended by an entity unless the entity agrees that in expending the assistance the entity will comply with, as applicable, chapter 83 of title 41, United States Code, or the Build America, Buy America Act (subtitle A of title IX of division G of Public Law 117–58).

SEC. 606. No funds appropriated or otherwise made available under this Act shall be made available to any person or entity that has been convicted of violating chapter 83 of title 41, United States Code.

SEC. 607. Except as otherwise provided in this Act, none of the funds provided in this Act, provided by previous appropriations Acts to the agencies or entities funded in this Act that remain available for obligation or expenditure in fiscal year 2026, or provided from any accounts in the Treasury derived by the collection of fees and available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that: (1) creates a new program; (2) eliminates a program, project, or activity; (3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by the Congress; (4) proposes to use funds directed for a specific activity by the Committee on Appropriations of either the House of Representatives or the Senate for a different purpose; (5) augments existing programs, projects, or activities in excess of \$5,000,000 or 10 percent, whichever is less; (6) reduces existing programs, projects, or activities by \$5,000,000 or 10 percent, whichever is less; or (7) creates or reorganizes offices, programs, or activities unless advanced notification is provided to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That prior to any significant reorganization, restructuring, relocation, or closing of offices, programs, or activities, each agency or entity funded in this Act shall notify the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That not later than 60 days after the date of enactment of this Act, each agency funded by this Act shall submit a report to the Committees on Appropriations of the House of Representatives and the Senate to establish the baseline for application of reprogramming and transfer authorities for the current fiscal year: Provided further, That at a minimum the report shall include: (1) a table for each appropriation, detailing both full-time employee equivalents and budget authority, with separate columns to display the prior year enacted level, the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level; (2) a delineation in the table for each appropriation and its respective prior year enacted level by object class and program, project, and activity as detailed in this Act, in the accompanying report, or in the budget appendix for the respective appropriation, whichever is more detailed, and which shall apply to all items for which a dollar amount is specified and to all programs for which new budget authority is provided, as well as to discretionary grants and discretionary grant allocations; and (3) an identification of items of special congressional interest.

SEC. 608. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2026 from appropriations made available for salaries and expenses for fiscal year 2026 in this Act, shall remain available through September 30, 2027, for each such account for the purposes authorized: Provided, That notice thereof shall be provided to the Committees on Appropriations of the House of Representatives and the Senate prior to the expenditure of such funds: Provided further, That these notices shall be provided in compliance with reprogramming guidelines.

SEC. 609. The cost accounting standards promulgated under chapter 15 of title 41, United States Code shall not apply with respect to a contract under the Federal Employees Health Benefits Program established under chapter 89 of title 5, United States Code.

SEC. 610. For the purpose of resolving litigation and implementing any settlement agreements regarding the nonforeign area cost-of-living allowance program, the Office of Personnel Management may accept and utilize (without regard to any restriction on unanticipated travel expenses imposed in an appropriations Act) funds made available to the Office of Personnel Management pursuant to court approval.

SEC. 611. No funds appropriated by this Act shall be available to pay for an abortion, or the administrative expenses in connection with any health plan under the Federal employees health benefits program which provides any benefits or coverage for abortions.

SEC. 612. The provision of section 611 shall not apply where the life of the mother would be endangered if the fetus were carried to term, or the pregnancy is the result of an act of rape or incest.

SEC. 613. Notwithstanding section 1353 of title 31, United States Code, no officer or employee of any regulatory agency or commission funded by this Act may accept on behalf of that agency, nor may such agency or commission accept, payment or reimbursement from a non-Federal entity for travel, subsistence, or related expenses for the purpose of enabling an officer or employee to attend and participate in any meeting or similar function relating to the official duties of the officer or employee when the entity offering payment or reimbursement is a person or entity subject to regulation by such agency or commission, or represents a person or entity subject to regulation by such agency or commission, unless the person or entity is an organization described in section 501(c)(3) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code.

SEC. 614. (a)(1) Notwithstanding any other provision of law, an Executive agency covered by this Act otherwise authorized to enter into contracts for either leases or the construction or alteration of real property for office, meeting, storage, or other space must consult with the General Services Administration before issuing a solicitation for offers of new leases or construction contracts, and in the case of succeeding leases, before entering into negotiations with the current lessor.

(2) Any such agency with authority to enter into an emergency lease may do so during any period declared by the President to require emergency leasing authority with respect to such agency.

(b) For purposes of this section, the term "Executive agency covered by this Act" means any Executive agency provided funds by this Act, but does not include the General Services Administration or the United States Postal Service.

SEC. 615. (a) There are appropriated for the following activities the amounts required under current law:

(1) Compensation of the President (3 U.S.C. 102).

(2) Payments to—

(A) the Judicial Officers' Retirement Fund (28 U.S.C. 377(o));

(B) the Judicial Survivors' Annuities Fund (28 U.S.C. 376(c)); and

(C) the United States Court of Federal Claims Judges' Retirement Fund (28 U.S.C. 178(l)).

(3) Payment of Government contributions—

(A) with respect to the health benefits of retired employees, as authorized by chapter 89 of title 5, United States Code, and the Retired Federal Employees Health Benefits Act (74 Stat. 849); and

(B) with respect to the life insurance benefits for employees retiring after December 31, 1989 (5 U.S.C. ch. 87).

(4) Payment to finance the unfunded liability of new and increased annuity benefits under the Civil Service Retirement and Disability Fund (5 U.S.C. 8348).

(5) Payment of annuities authorized to be paid from the Civil Service Retirement and Disability Fund by statutory provisions other than subchapter III of chapter 83 or chapter 84 of title 5, United States Code.

(b) Nothing in this section may be construed to exempt any amount appropriated by this section from any otherwise applicable limitation on the use of funds contained in this Act.

SEC. 616. None of the funds made available in this Act may be used by the Federal Trade Commission to complete the draft report entitled "Interagency Working Group on Food Marketed to Children: Preliminary Proposed Nutrition Principles to Guide Industry Self-Regulatory Efforts" unless the Interagency Working Group on Food Marketed to Children complies with Executive Order No. 13563.

SEC. 617. (a) The head of each executive branch agency funded by this Act shall ensure that the Chief Information Officer of the agency has the authority to participate in decisions regarding the budget planning process related to information technology.

(b) Amounts appropriated for any executive branch agency funded by this Act that are available for information technology shall be allocated within the agency, consistent with the provisions of appropriations Acts and budget guidelines and recommendations from the Director of the Office of Management and Budget, in such manner as specified by, or approved by, the Chief Information Officer of the agency in consultation with the Chief Financial Officer of the agency and budget officials.

SEC. 618. None of the funds made available in this Act may be used by a governmental entity to require the disclosure by a provider of electronic communication service to the public or remote computing service of the contents of a wire or electronic communication that is in electronic storage with the provider (as such terms are defined in sections 2510 and 2711 of title 18, United States Code) in a manner that violates the Fourth Amendment to the Constitution of the United States.

SEC. 619. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, Tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, adjudication activities, or other law enforcement- or victim assistance-related activity.

SEC. 620. None of the funds appropriated or otherwise made available by this Act may be used to pay award or incentive fees for contractors whose performance has been judged to be below satisfactory, behind schedule, over budget, or has failed to meet the basic requirements of a contract, unless the Agency determines that any such deviations are due to unforeseeable events, government-driven scope changes, or are not significant within the overall scope of the project and/or program and unless such awards or incentive fees are consistent with section 16.401(e)(2) of the Federal Acquisition Regulation.

SEC. 621. (a) None of the funds made available under this Act may be used to pay for travel and conference activities that result in a total cost to an Executive branch

department, agency, board or commission funded by this Act of more than \$500,000 at any single conference unless the agency or entity determines that such attendance is in the national interest and advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate that includes the basis of that determination.

(b) None of the funds made available under this Act may be used to pay for the travel to or attendance of more than 50 employees, who are stationed in the United States, at any single conference occurring outside the United States unless the agency or entity determines that such attendance is in the national interest and advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate that includes the basis of that determination.

SEC. 622. None of the funds made available by this Act may be used for first-class or business-class travel by the employees of executive branch agencies funded by this Act in contravention of sections 301–10.122 through 301–10.125 of title 41, Code of Federal Regulations.

SEC. 623. None of the funds made available by this Act may be obligated on contracts in excess of \$5,000 for public relations, as that term is defined in Office and Management and Budget Circular A-87 (revised May 10, 2004), unless advance notice of such an obligation is transmitted to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 624. When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole

or in part with Federal money, all grantees receiving Federal funds included in this Act, shall clearly state—

(1) the percentage of the total costs of the program or project which will be financed with Federal money;

(2) the dollar amount of Federal funds for the project or program; and

(3) percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

SEC. 625. Title 44, United States Code, is amended as follows—

(a) in subsection (a)(2) of section 2107, by striking "the head of such agency has certified in writing to the Archivist" and inserting "the Archivist determines, after consulting with the head of such agency,";

(b) in subsection (d) of section 2904, by striking the first instance of "digital or electronic";

(c) in subsection (e) of section 3303a, by striking "the written consent of" and inserting "advance notice to"; and

(d) in section 3308, by striking "empower" and inserting "direct".

SEC. 626. Notwithstanding any other provision of law, none of the funds made available by this Act may be made available to support, directly or indirectly, research facilities or laboratories under the control of adversaries or countries of concern as determined by the Secretary of State.



# DEPARTMENT OF VETERANS AFFAIRS

## VETERANS HEALTH ADMINISTRATION

### Federal Funds

#### MEDICAL SERVICES

(INCLUDING CANCELLATION OF FUNDS)

For necessary expenses for furnishing, as authorized by law, inpatient and outpatient care and treatment to beneficiaries of the Department of Veterans Affairs and veterans described in section 1705(a) of title 38, United States Code, including care and treatment in facilities not under the jurisdiction of the Department, and including medical supplies and equipment, bioengineering services, food services, and salaries and expenses of healthcare employees hired under title 38, United States Code, assistance and support services for caregivers as authorized by section 1720G of title 38, United States Code, loan repayments authorized by section 604 of the Caregivers and Veterans Omnibus Health Services Act of 2010 (Public Law 111–163; 124 Stat. 1174; 38 U.S.C. 7681 note), monthly assistance allowances authorized by section 322(d) of title 38, United States Code, grants authorized by section 521A of title 38, United States Code, and administrative expenses necessary to carry out sections 322(d) and 521A of title 38, United States Code, and hospital care and medical services authorized by section 1787 of title 38, United States Code; \$59,858,000,000, plus reimbursements, which shall become available on October 1, 2026, and shall remain available until September 30, 2027: Provided, That, of the amount made available on October 1, 2026, under this heading, \$2,000,000,000 shall remain available until September 30, 2028: Provided further, That of the \$75,039,000,000 that became available on October 1, 2025, previously appropriated under this heading in the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119–4), \$15,889,000,000 is hereby permanently cancelled: Provided further, That, notwithstanding any other provision of law, the Secretary of Veterans Affairs shall establish a priority for the provision of medical treatment for veterans who have service-connected disabilities, lower income, or have special needs: Provided further, That, notwithstanding any other provision of law, the Secretary of Veterans Affairs shall give priority funding for the provision of basic medical benefits to veterans in enrollment priority groups 1 through 6: Provided further, That, notwithstanding any other provision of law, the Secretary of Veterans Affairs may authorize the dispensing of prescription drugs from Veterans Health Administration facilities to enrolled veterans with privately written prescriptions based on requirements established by the Secretary: Provided further, That the implementation of the program described in the previous proviso shall incur no additional cost to the Department of Veterans Affairs: Provided further, That the Secretary of Veterans Affairs shall ensure that sufficient amounts appropriated under this heading for medical supplies and equipment are available for the acquisition of prosthetics designed specifically for female veterans: Provided further, That nothing in section 2044(e) of title 38, United States Code, may be construed as limiting amounts that may be made available under this heading for fiscal years 2026 and 2027 in this or prior Acts.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### MEDICAL SERVICES

■ For an additional amount for "Medical Services", \$19,258,000, to remain available until September 30, 2027, for necessary expenses related to the consequences of Hurricanes Milton and Helene: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

#### Program and Financing (in millions of dollars)

Identification code 036–0160–0–1–703	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Pharmaceutical Ingredients .....	7,590	11,114	11,291
0002 Prosthetic Supplies and Services .....	5,012	5,654	6,242
0003 Beneficiary Travel .....	1,281	1,730	1,067
0004 Equipment .....	1,162	1,811	1,900
0005 CHAMPVA (excluding Caregivers) .....	545	682	775
0006 Caregivers Support Program .....	2,129	2,932	3,382
0007 Readjustment Counseling Service .....	256	277	292
0008 Homeless Programs Grants .....	2,102	2,087	2,176
0010 Prior Year Recoveries .....	111		
0015 Health Care Services .....	50,335	49,884	34,415
0799 Total direct obligations .....	70,523	76,171	61,540
0801 Medical Services (Reimbursable) .....	138	138	138

0900	Total new obligations, unexpired accounts .....	70,661	76,309	61,678
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	3,727	5,158	1,206
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	3,715		
1021	Recoveries of prior year unpaid obligations .....	111		
1070	Unobligated balance (total) .....	3,838	5,158	1,206
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation [PL 118–158 Hurricane] .....		19	
1121	Appropriations transferred from other acct [036–5287] ....	3,237	3,471	3,649
1121	Appropriations transferred from other acct [036–0161] ....		8	
1121	Appropriations transferred from other acct [036–0167] ....		174	
1121	Appropriations transferred from other acct [036–1122] ....		10	
1121	Appropriations transferred from other acct [036–0142] ....		27	
1131	Unobligated balance of appropriations permanently reduced .....	-1,051		
1160	Appropriation, discretionary (total) .....	2,186	3,709	3,649
Advance appropriations, discretionary:				
1170	Advance appropriation .....	74,004	71,000	75,039
1172	Advance appropriations transferred to other accounts [036–0165] .....	-15	-15	-15
1172	Advance appropriations transferred to other accounts [036–0169] .....	-397	-385	-416
1172	Advance appropriations transferred to other accounts [036–0140] .....		-2,090	
1172	Advance appropriations transferred to other accounts [036–0162] .....			-2,030
1174	Advance appropriations permanently reduced .....	-3,935		-15,889
1180	Advanced appropriation, discretionary (total) .....	69,657	68,510	56,689
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	137	138	138
1701	Change in uncollected payments, Federal sources .....	1		
1750	Spending auth from offsetting collections, disc (total) .....	138	138	138
1900	Budget authority (total) .....	71,981	72,357	60,476
1930	Total budgetary resources available .....	75,819	77,515	61,682
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	5,158	1,206	4
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	9,540	8,951	9,372
3010	New obligations, unexpired accounts .....	70,661	76,309	61,678
3011	Obligations ("upward adjustments"), expired accounts .....	808		
3020	Outlays (gross) .....	-70,892	-75,888	-61,056
3040	Recoveries of prior year unpaid obligations, unexpired .....	-111		
3041	Recoveries of prior year unpaid obligations, expired .....	-1,055		
3050	Unpaid obligations, end of year .....	8,951	9,372	9,994
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-5	-5
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1		
3071	Change in uncollected pymts, Fed sources, expired .....	4		
3090	Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	9,532	8,946	9,367
3200	Obligated balance, end of year .....	8,946	9,367	9,989
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	71,981	72,357	60,476
Outlays, gross:				
4010	Outlays from new discretionary authority .....	62,862	63,650	52,895
4011	Outlays from discretionary balances .....	8,024	12,238	8,161
4020	Outlays, gross (total) .....	70,886	75,888	61,056
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-231	-1	
4033	Non-Federal sources .....	-177	-137	-138
4040	Offsets against gross budget authority and outlays (total) ....	-408	-138	-138
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1		
4052	Offsetting collections credited to expired accounts .....	271		
4060	Additional offsets against budget authority only (total) .....	270		
4070	Budget authority, net (discretionary) .....	71,843	72,219	60,338
4080	Outlays, net (discretionary) .....	70,478	75,750	60,918

MEDICAL SERVICES—Continued  
Program and Financing—Continued

Identification code 036–0160–0–1–703	2024 actual	2025 est.	2026 est.
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	6		
4180 Budget authority, net (total) .....	71,843	72,219	60,338
4190 Outlays, net (total) .....	70,484	75,750	60,918

**Medical Care.**—In 2026, the Budget reflects \$114.9 billion in discretionary advance appropriations for the VA Medical Care program. The Medical Care program consists of four appropriations: Medical Services, Medical Community Care, Medical Support and Compliance, and Medical Facilities. Each year, VA updates its budget estimates to incorporate the most recent data on healthcare utilization rates, actual program experience, and other factors, such as economic trends in unemployment and inflation. As a result of these updates, the adjusted budget estimates more accurately reflect the projected medical demands of veterans enrolled in the VA healthcare system.

The Budget also reflects enactment of the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022, or the Honoring our PACT Act of 2022, (Public Law 117–168; "PACT Act"), which created the Cost of War Toxic Exposures Fund ("TEF") to ensure that there is sufficient funding available to cover costs associated with providing health care and benefits to veterans exposed to environmental hazards, without shortchanging other elements of veteran care and services. The Budget includes mandatory VA Medical Care funding in the TEF of \$49.8 billion in 2026.

For 2027, the Budget requests \$122.3 billion in discretionary advance appropriations for VA Medical Care. This request for discretionary advance appropriations, in conjunction with the Toxic Exposures Fund request of \$51.7 billion in 2027, fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

The Medical Services 2026 enacted discretionary advance appropriation request is \$75.0 billion and the 2027 discretionary advance appropriation request is \$59.9 billion. This appropriation provides for the component of VA's comprehensive, integrated healthcare delivery system that addresses the needs of eligible veterans and beneficiaries in VA facilities. In 2026, to realign funding, the Budget reflected a proposed cancellation of \$15.9 billion in discretionary funding and reflects a transfer of \$2.0 billion from Medical Services to Medical Facilities. The Budget also includes \$35.4 billion in the Toxic Exposures Fund in 2026 and \$36.5 billion in 2027 for Medical Services to support these functions.

## Object Classification (in millions of dollars)

Identification code 036–0160–0–1–703	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	25,203	24,673	9,967
11.3 Other than full-time permanent .....	544	523	180
11.5 Other personnel compensation .....	2,899	2,848	748
11.9 Total personnel compensation .....	28,646	28,044	10,895
12.1 Civilian personnel benefits .....	13,545	12,955	11,197
13.0 Benefits for former personnel .....	9	9	10
21.0 Travel & Transportation of Persons .....	1,424	1,881	1,225
22.0 Transportation of things .....	38	43	47
23.2 Rent, Communications & Utilities .....	1,032	1,241	1,449
24.0 Printing and reproduction .....	11	11	12
25.2 Other contractual services .....	7,671	8,535	11,442
26.0 Supplies & Materials .....	15,608	20,482	21,940
31.0 Equipment .....	1,211	1,811	2,088
32.0 Land and structures .....	3	3	3
41.0 Grants, Subsidies & Contributions .....	1,202	1,143	1,219
42.0 Insurance claims and indemnities .....	12	13	13
44.0 Prior-year Recoveries .....	111		
99.0 Direct obligations .....	70,523	76,171	61,540
99.0 Reimbursable obligations .....	138	138	138

99.9	Total new obligations, unexpired accounts .....	70,661	76,309	61,678
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## Employment Summary

Identification code 036–0160–0–1–703	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	221,902	235,646	120,440
2001 Reimbursable civilian full-time equivalent employment .....	447	428	418

## MEDICAL COMMUNITY CARE

(INCLUDING CANCELLATION OF FUNDS)

*For necessary expenses for furnishing health care to individuals pursuant to chapter 17 of title 38, United States Code, at non-Department facilities, \$3,000,000,000, to remain available until September 30, 2027; and, in addition, \$38,700,000,000, plus reimbursements, which shall become available on October 1, 2026, and shall remain available until September 30, 2028: Provided, That of the \$34,000,000,000 that became available on October 1, 2025, previously appropriated under this heading in the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119–4), \$3,000,000,000 is hereby permanently cancelled.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 036–0140–0–1–703	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Ambulatory .....	9,897	6,479	9,945
0002 Dental Care .....	1,144	941	1,145
0003 Inpatient Care .....	9,020	5,683	8,095
0004 LTSS: Facility Based Services .....	1,906	1,363	1,861
0005 LTSS: Home & Community Based Services .....	4,192	2,739	4,508
0006 Mental Health Care .....	775	871	2,544
0007 CHAMPVA & Other Dependent Programs .....	1,972	2,547	2,951
0008 State Home Programs .....	1,781	2,024	2,292
0009 Camp Lejeune, Veterans Families .....	2	2	2
0010 Network Development and Maintenance .....	869	1,198	1,323
0013 Prior Year Recoveries .....	84		
0014 Urgent Care .....	112	130	145
0900 Total new obligations, unexpired accounts .....	31,754	23,977	34,811

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,396	616	1
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,396		
1021 Recoveries of prior year unpaid obligations .....	29		
1033 Recoveries of prior year paid obligations .....	55		
1070 Unobligated balance (total) .....	1,480	616	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			3,000
1121 Appropriations transferred from other acct [036–5287] ....	599	901	914
1160 Appropriation, discretionary (total) .....	599	901	3,914
Advance appropriations, discretionary:			
1170 Advance appropriation .....	33,000	20,382	34,000
1172 Advance appropriations transferred to other accounts [036–0169] .....	-51	-94	-104
1173 Advance appropriations transferred from other accounts [036–0152] .....		81	
1173 Advance appropriations transferred from other accounts [036–0160] .....		2,090	
1173 Advance appropriations transferred from other accounts [036–0162] .....		2	
1174 Advance appropriations permanently reduced .....	-2,658		-3,000
1180 Advanced appropriation, discretionary (total) .....	30,291	22,461	30,896
1900 Budget authority (total) .....	30,890	23,362	34,810
1930 Total budgetary resources available .....	32,370	23,978	34,811
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	616	1	

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	579	654	1,053
3010 New obligations, unexpired accounts .....	31,754	23,977	34,811
3011 Obligations ("upward adjustments"), expired accounts .....	30		
3020 Outlays (gross) .....	-31,669	-23,578	-34,782
3040 Recoveries of prior year unpaid obligations, unexpired .....	-29		

3041	Recoveries of prior year unpaid obligations, expired .....	-11		
3050	Unpaid obligations, end of year .....	654	1,053	1,082
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	579	654	1,053
3200	Obligated balance, end of year .....	654	1,053	1,082

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	30,890	23,362	34,810
Outlays, gross:				
4010	Outlays from new discretionary authority .....	29,620	22,933	34,462
4011	Outlays from discretionary balances .....	2,049	645	320
4020	Outlays, gross (total) .....	31,669	23,578	34,782
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-281		
4040	Offsets against gross budget authority and outlays (total) ....	-281		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	226		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	55		
4060	Additional offsets against budget authority only (total) .....	281		
4070	Budget authority, net (discretionary) .....	30,890	23,362	34,810
4080	Outlays, net (discretionary) .....	31,388	23,578	34,782
4180	Budget authority, net (total) .....	30,890	23,362	34,810
4190	Outlays, net (total) .....	31,388	23,578	34,782

The Medical Community Care appropriation provides funding for community care services to eligible veterans and other beneficiaries.

The Budget reflects the following discretionary appropriation funding: the 2026 enacted advance appropriation of \$34.0 billion and the 2027 advance appropriation request of \$38.7 billion. The Budget also includes \$14.0 billion in the Toxic Exposures Fund in 2026 and \$14.5 billion in 2027 to support community care.

In 2027, the request for a discretionary advance appropriation, in conjunction with the Toxic Exposures Fund request, fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

#### Object Classification (in millions of dollars)

Identification code 036-0140-0-1-703		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.2	Other Contractual Services .....	29,877	21,931	32,494
26.0	Supplies and materials .....	20	22	25
41.0	State Homes .....	1,773	2,024	2,292
44.0	Prior Year Recoveries .....	84		
99.9	Total new obligations, unexpired accounts .....	31,754	23,977	34,811

### MEDICAL SUPPORT AND COMPLIANCE

#### (INCLUDING CANCELLATION OF FUNDS)

For necessary expenses in the administration of the medical, hospital, nursing home, domiciliary, construction, supply, and research activities, as authorized by law; administrative expenses in support of capital policy activities; and administrative and legal expenses of the Department for collecting and recovering amounts owed the Department as authorized under chapter 17 of title 38, United States Code, and the Federal Medical Care Recovery Act (42 U.S.C. 2651 et seq.), \$12,000,000,000, plus reimbursements, which shall become available on October 1, 2026, and shall remain available until September 30, 2027: *Provided, That, of the amount made available on October 1, 2026, under this heading, \$350,000,000 shall remain available until September 30, 2028: Provided further, That of the \$12,700,000,000 that became available on October 1, 2025, previously appropriated under this heading in the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119-4), \$610,000,000 is hereby permanently cancelled.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

### MEDICAL SUPPORT AND COMPLIANCE

For an additional amount for "Medical Support and Compliance", \$330,000, to remain available until September 30, 2027, for necessary expenses related to the

consequences of Hurricanes Milton and Helene: *Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.* (Disaster Relief Supplemental Appropriations Act, 2025.)

#### Program and Financing (in millions of dollars)

Identification code 036-0152-0-1-703		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	VAMCs & Other Field Activities .....	4,946	5,671	5,687
0002	VISN Headquarters .....	1,665	1,741	1,740
0016	Integrated Veterans Care .....	481	448	448
0021	Clinical Services .....	173	233	233
0022	Operations .....	208	236	236
0023	Patient Care Services .....	234	240	240
0024	Quality and Patient Safety .....	187	184	184
0025	Support Services .....	626	646	646
0027	Discovery, Education and Affiliate Networks .....	94	108	109
0028	Human Capital Management .....	398	353	353
0029	Health Informatics .....	209	198	198
0030	All Other Support and Program Offices .....	1,267	1,900	1,900
0091	Total operating expenses .....	10,488	11,958	11,974
0101	VAMCs & Other Field Activities .....	29	58	58
0102	VISN Headquarters .....	2	4	4
0104	Integrated Veteran Care .....	1	2	2
0105	Support Services .....	1	1	
0106	Discovery, Education and Affiliate Networks .....		1	1
0107	Support Services .....			1
0118	Operations .....	1	1	1
0128	Human Capital Management .....	1	2	2
0191	Total Capital Investment .....	35	69	69
0293	Total direct program .....	10,523	12,027	12,043
0799	Total direct obligations .....	10,523	12,027	12,043
0801	Medical Support and Compliance (Reimbursable) .....	63	63	63
0900	Total new obligations, unexpired accounts .....	10,586	12,090	12,106
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	154	351	1
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	151		
1021	Recoveries of prior year unpaid obligations .....	1		
1070	Unobligated balance (total) .....	155	351	1
Budget authority:				
Appropriations, discretionary:				
Advance appropriations, discretionary:				
1170	Advance appropriation .....	12,300	11,800	12,700
1172	Advance appropriations transferred to other accounts [036-0169] .....	-31	-42	-48
1172	Advance appropriations transferred to other accounts [036-0140] .....		-81	
1174	Advance appropriations permanently reduced .....	-1,550		-610
1180	Advanced appropriation, discretionary (total) .....	10,719	11,677	12,042
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	57	63	63
1701	Change in uncollected payments, Federal sources .....	6		
1750	Spending auth from offsetting collections, disc (total) .....	63	63	63
1900	Budget authority (total) .....	10,782	11,740	12,105
1930	Total budgetary resources available .....	10,937	12,091	12,106
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	351	1	

#### Change in obligated balance:

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,519	1,544	1,955
3010	New obligations, unexpired accounts .....	10,586	12,090	12,106
3011	Obligations ("upward adjustments"), expired accounts .....	121		
3020	Outlays (gross) .....	-10,490	-11,679	-11,949
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041	Recoveries of prior year unpaid obligations, expired .....	-191		
3050	Unpaid obligations, end of year .....	1,544	1,955	2,112
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-9	-9
3070	Change in uncollected pymts, Fed sources, unexpired .....	-6		
3071	Change in uncollected pymts, Fed sources, expired .....	3		
3090	Uncollected pymts, Fed sources, end of year .....	-9	-9	-9
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,513	1,535	1,946

## MEDICAL SUPPORT AND COMPLIANCE—Continued

## Program and Financing—Continued

Identification code 036–0152–0–1–703		2024 actual	2025 est.	2026 est.
3200	Obligated balance, end of year .....	1,535	1,946	2,103
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	10,782	11,740	12,105
Outlays, gross:				
4010	Outlays from new discretionary authority .....	9,064	10,024	10,321
4011	Outlays from discretionary balances .....	1,424	1,653	1,628
4020	Outlays, gross (total) .....	10,488	11,677	11,949
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-105	-6	.....
4033	Non-Federal sources .....	-13	-57	-63
4040	Offsets against gross budget authority and outlays (total) ....	-118	-63	-63
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-6	.....	.....
4052	Offsetting collections credited to expired accounts .....	61	.....	.....
4060	Additional offsets against budget authority only (total) .....	55	.....	.....
4070	Budget authority, net (discretionary) .....	10,719	11,677	12,042
4080	Outlays, net (discretionary) .....	10,370	11,614	11,886
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	2	2	.....
4180	Budget authority, net (total) .....	10,719	11,677	12,042
4190	Outlays, net (total) .....	10,372	11,616	11,886

Medical Support and Compliance finances the expenses of management, security, and administration of the Department of Veterans Affairs (VA) healthcare system through the operation of VA medical centers, other facilities, Veterans Integrated Service Network offices and facility director offices, chief of staff operations, quality of care oversight, legal services, billing and coding activities, procurement, financial management, and human resource management.

For Medical Support and Compliance, the Budget reflects the following discretionary appropriation funding: the 2026 enacted advance appropriation of \$12.7 billion and the 2027 advance appropriation request of \$12.0 billion. In 2026, to realign funding, the Budget reflects a proposed cancellation of \$610 million in discretionary funding. The Budget also includes \$400 million in the Toxic Exposures Fund in 2026 and \$700.0 million in 2027 to support these functions.

In 2027, the request for a discretionary advance appropriation, in conjunction with the Toxic Exposures Fund request, continues the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

## Object Classification (in millions of dollars)

Identification code 036–0152–0–1–703		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	5,065	5,467	5,517
11.3	Other than full-time permanent .....	109	117	118
11.5	Other personnel compensation .....	586	633	639
11.9	Total personnel compensation .....	5,760	6,217	6,274
12.1	Civilian personnel benefits .....	2,283	2,569	2,688
13.0	Benefits for former personnel .....	2	2	2
21.0	Travel & Transportation of Persons .....	74	75	75
22.0	Transportation of things .....	17	20	20
23.3	Communications, utilities, and miscellaneous charges .....	184	191	191
24.0	Printing and reproduction .....	26	27	27
25.2	Other contractual services .....	1,999	2,698	2,538
26.0	Medical supplies and materials .....	129	134	134
31.0	Equipment .....	34	68	68
32.0	Land and structures .....	1	1	1
42.0	Insurance claims and indemnities .....	13	25	25
44.0	Prior-Year Recoveries .....	1	.....	.....
99.0	Direct obligations .....	10,523	12,027	12,043
99.0	Reimbursable obligations .....	63	63	63

99.9	Total new obligations, unexpired accounts .....	10,586	12,090	12,106
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## Employment Summary

Identification code 036–0152–0–1–703		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	60,501	64,024	64,135
2001	Reimbursable civilian full-time equivalent employment .....	327	313	305

## DOD-VA HEALTH CARE SHARING INCENTIVE FUND

## Program and Financing (in millions of dollars)

Identification code 036–0165–0–1–703		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	DOD-VA health care sharing incentive fund .....	33	30	30
0003	Prior Year Recoveries .....	6	.....	.....
0900	Total new obligations, unexpired accounts .....	39	30	30
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	106	104	104
1021	Recoveries of prior year unpaid obligations .....	5	.....	.....
1033	Recoveries of prior year paid obligations .....	2	.....	.....
1070	Unobligated balance (total) .....	113	104	104
Budget authority:				
Appropriations, discretionary:				
1121	Appropriations transferred from other acct [097–0130] ....	15	15	15
Advance appropriations, discretionary:				
1173	Advance appropriations transferred from other accounts [036–0160] .....	15	15	15
1900	Budget authority (total) .....	30	30	30
1930	Total budgetary resources available .....	143	134	134
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	104	104	104
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	25	28	28
3010	New obligations, unexpired accounts .....	39	30	30
3020	Outlays (gross) .....	-31	-30	-29
3040	Recoveries of prior year unpaid obligations, unexpired .....	-5	.....	.....
3050	Unpaid obligations, end of year .....	28	28	29
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	25	28	28
3200	Obligated balance, end of year .....	28	28	29
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	30	30	30
Outlays, gross:				
4011	Outlays from discretionary balances .....	31	30	29
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-2	.....	.....
Additional offsets against gross budget authority only:				
4053	Recoveries of prior year paid obligations, unexpired accounts .....	2	.....	.....
4070	Budget authority, net (discretionary) .....	30	30	30
4080	Outlays, net (discretionary) .....	29	30	29
4180	Budget authority, net (total) .....	30	30	30
4190	Outlays, net (total) .....	29	30	29

The purpose of the Department of Defense-Veterans Affairs Health Care Sharing Incentive Fund, often referred to as the Joint Incentive Fund (JIF), is to enable the Departments to carry out a program to identify and provide incentives to implement creative sharing initiatives at the facility, intra-regional and nationwide levels. The JIF promotes collaboration and new approaches to problem solving to enable the Departments to improve the coordination of health care services. The Departments have established the fund and developed processes and criteria to solicit and select projects. Section 721 of the National Defense Authorization Act for Fiscal Year 2003, Public Law 107–314, established the fund and requires the Departments to establish a joint incentive program. In 2026, each Secretary shall

contribute a minimum of \$15 million to the fund after the appropriation is enacted.

**Object Classification** (in millions of dollars)

Identification code 036-0165-0-1-703	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	6	5	6
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	7	6	7
25.1 Advisory and assistance services .....	26	24	23
44.0 Prior Year Recoveries .....	6		
99.9 Total new obligations, unexpired accounts .....	39	30	30

**Employment Summary**

Identification code 036-0165-0-1-703	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	29	25	25

**MEDICAL FACILITIES**

*For necessary expenses for the maintenance and operation of hospitals, nursing homes, domiciliary facilities, and other necessary facilities of the Veterans Health Administration; for administrative expenses in support of planning, design, project management, real property acquisition and disposition, construction, and renovation of any facility under the jurisdiction or for the use of the Department; for oversight, engineering, and architectural activities not charged to project costs; for repairing, altering, improving, or providing facilities in the several hospitals and homes under the jurisdiction of the Department, not otherwise provided for, either by contract or by the hire of temporary employees and purchase of materials; for leases of facilities; and for laundry services; \$11,700,000,000, plus reimbursements, which shall become available on October 1, 2026, and shall remain available until September 30, 2027: Provided, That, of the amount made available on October 1, 2026, under this heading, \$500,000,000 shall remain available until September 30, 2028.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**MEDICAL FACILITIES**

■ For an additional amount for "Medical Facilities", \$41,660,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of Hurricanes Milton and Helene and other Federally declared disasters occurring in 2023 and 2024: *Provided, That* such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ *(Disaster Relief Supplemental Appropriations Act, 2025.)*

**Program and Financing** (in millions of dollars)

Identification code 036-0162-0-1-703	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Engineering & Environmental Management Services .....	500	1,146	1,017
0003 Engineering Service .....	1,332	1,496	1,328
0004 Grounds Maintenance & Fire Protection .....	155	180	160
0005 Leases .....	1,227	1,084	1,228
0008 Operating Equipment Maintenance & Repair .....	507	653	580
0009 Other Facilities Operation Support .....	40	83	73
0011 Plant Operation .....	1,107	1,156	1,027
0012 Recurring Maintenance & Repair .....	655	680	603
0013 Textile Care Processing & Management .....	207	234	208
0014 Transportation .....	251	311	276
0091 Total operating expenses .....	5,981	7,023	6,500
0102 Engineering & Environmental Management Services .....	112	38	38
0103 Engineering Service .....	34	17	17
0104 Grounds Maintenance & Fire Protection .....	21	8	8
0105 Leases .....	1,037	484	1,263
0106 Non-Recurring Maintenance .....	1,500	2,627	4,841
0107 Operating Equipment Maintenance & Repair .....	45	18	19
0108 Other Facilities Operation Support .....	10	1	1
0109 Plant Operation .....	24	56	57
0110 Recurring Maintenance & Repair .....	27	20	20
0111 Textile Care Processing & Management .....	94	44	45
0122 Transportation .....	6	6	6

0191 Total capital investment .....	2,910	3,319	6,315
0799 Total direct obligations .....	8,891	10,342	12,815
0801 Medical Facilities (Reimbursable) .....	21	19	19
0900 Total new obligations, unexpired accounts .....	8,912	10,361	12,834

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,526	2,665	2,047
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	430		
1021 Recoveries of prior year unpaid obligations .....	24		
1070 Unobligated balance (total) .....	2,550	2,665	2,047
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	149	149	
1100 Appropriation .....		42	
1160 Appropriation, discretionary (total) .....	149	191	
Advance appropriations, discretionary:			
1170 Advance appropriation .....	8,800	9,400	9,700
1172 Advance appropriations transferred to other accounts [036-0169] .....	-41	-66	-79
1172 Advance appropriations transferred to other accounts [036-0140] .....		-2	
1173 Advance appropriations transferred from other accounts [036-0160] .....			2,030
1180 Advanced appropriation, discretionary (total) .....	8,759	9,332	11,651
Appropriations, mandatory:			
1200 Appropriation .....	100		
1200 Appropriation (PACT Act, Sec 707) .....		200	400
1260 Appropriations, mandatory (total) .....	100	200	400
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	18	20	20
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	19	20	20
1900 Budget authority (total) .....	9,027	9,743	12,071
1930 Total budgetary resources available .....	11,577	12,408	14,118
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,665	2,047	1,284

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6,336	6,310	6,195
3010 New obligations, unexpired accounts .....	8,912	10,361	12,834
3011 Obligations ("upward adjustments"), expired accounts .....	383		
3020 Outlays (gross) .....	-8,985	-10,476	-12,227
3040 Recoveries of prior year unpaid obligations, unexpired .....	-24		
3041 Recoveries of prior year unpaid obligations, expired .....	-32		
3050 Unpaid obligations, end of year .....	6,310	6,195	6,802
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6,334	6,308	6,193
3200 Obligated balance, end of year .....	6,308	6,193	6,800

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	8,927	9,543	11,671
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5,484	7,373	9,054
4011 Outlays from discretionary balances .....	3,440	2,511	2,606
4020 Outlays, gross (total) .....	8,924	9,884	11,660
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-62	-1	
4033 Non-Federal sources .....	-37	-19	-20
4040 Offsets against gross budget authority and outlays (total) ....	-99	-20	-20
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4052 Offsetting collections credited to expired accounts .....	81		
4060 Additional offsets against budget authority only (total) .....	80		
4070 Budget authority, net (discretionary) .....	8,908	9,523	11,651
4080 Outlays, net (discretionary) .....	8,825	9,864	11,640
Mandatory:			
4090 Budget authority, gross .....	100	200	400
Outlays, gross:			
4100 Outlays from new mandatory authority .....		100	200

MEDICAL FACILITIES—Continued  
Program and Financing—Continued

Identification code 036–0162–0–1–703	2024 actual	2025 est.	2026 est.
4101 Outlays from mandatory balances .....	61	492	367
4110 Outlays, gross (total) .....	61	592	567
4180 Budget authority, net (total) .....	9,008	9,723	12,051
4190 Outlays, net (total) .....	8,886	10,456	12,207

Medical Facilities provides for the operations and maintenance of the capital infrastructure required to provide healthcare to the Nation's veterans. These costs include utilities, engineering, capital planning, leases, laundry services, grounds maintenance, trash removal, housekeeping, fire protection, pest management, facility repair and maintenance, and property disposition and acquisition.

For Medical Facilities, the Budget reflects the following discretionary appropriation funding: the 2026 enacted advance appropriation of \$9.7 billion and the 2027 advance appropriation request of \$11.7 billion. In 2026, to realign funding, the Budget reflects a transfer of \$2.0 billion from Medical Services to Medical Facilities.

The 2027 request for a discretionary advance appropriation fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Section 707 of the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Public Law 117–168; PACT Act) appropriated \$1.88 billion in fiscal year 2023 and a total of \$3.63 billion in fiscal years 2024 - 2031, to be available until expended, for major medical facility leases.

Section 705 of the PACT Act appropriated \$922 million in fiscal year 2022 for the Department's enhanced-use lease (EUL) program, to be available until expended. The Department allocated a portion of this funding to the Medical Facilities account.

## Section 707 Appropriations (in thousands of dollars)

Fiscal Year	Appropriated
2023 .....	\$1,880,000
2024 .....	\$100,000
2025 .....	\$200,000
2026 .....	\$400,000
2027 .....	\$450,000
2028 .....	\$600,000
2029 .....	\$610,000
2030 .....	\$620,000
2031 .....	\$650,000

## Object Classification (in millions of dollars)

Identification code 036–0162–0–1–703	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1,948	1,730	1,732
11.3 Other than full-time permanent .....		37	37
11.5 Other personnel compensation .....		200	200
11.9 Total personnel compensation .....	1,948	1,967	1,969
12.1 Civilian personnel benefits .....	761	779	814
13.0 Benefits for former personnel .....	1	1	1
21.0 Travel & Transportation of Persons .....	79	97	119
22.0 Transportation of things .....	24	30	39
23.2 Rent, Communications & Utilities .....	1,672	1,815	1,980
24.0 Printing and reproduction .....	79		
25.2 Other Contractual Services .....	1,121	1,830	1,055
26.0 Supplies & Materials .....	480	499	518
31.0 Equipment .....	85	144	144
32.0 Lands & Structures .....	2,636	3,175	6,171
42.0 Insurance claims and indemnities .....	5	5	5
99.0 Direct obligations .....	8,891	10,342	12,815
99.0 Reimbursable obligations .....	21	19	19
99.9 Total new obligations, unexpired accounts .....	8,912	10,361	12,834

## Employment Summary

Identification code 036–0162–0–1–703	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	27,379	26,418	26,418
2001 Reimbursable civilian full-time equivalent employment .....	108	105	105

## VETERANS MEDICAL CARE AND HEALTH FUND

## Program and Financing (in millions of dollars)

Identification code 036–0173–0–1–703	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,688	582	
3011 Obligations ("upward adjustments"), expired accounts .....	86		
3020 Outlays (gross) .....	-1,083	-582	
3041 Recoveries of prior year unpaid obligations, expired .....	-109		
3050 Unpaid obligations, end of year .....	582		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,688	582	
3200 Obligated balance, end of year .....	582		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1,083	582	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-40		
4123 Non-Federal sources .....	-3		
4130 Offsets against gross budget authority and outlays (total) ....	-43		
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts .....	43		
4170 Outlays, net (mandatory) .....	1,040	582	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	1,040	582	

## BRIDGING RENTAL ASSISTANCE FOR VETERAN EMPOWERMENT

(Legislative proposal, not subject to PAYGO)

*Contingent upon enactment of authorizing legislation to create a rental assistance voucher program for homeless veterans at the Department of Veterans Affairs, for necessary expenses to carry out the Bridging Rental Assistance for Veteran Empowerment (BRAVE) program, \$1,100,000,000, to remain available until September 30, 2029, of which up to \$100,000,000 shall be available to the Secretary of Veterans Affairs, in consultation with the Director of the Office of Management and Budget, to carry out pilot programs, including any necessary administrative expenses, that aim to end homelessness among veterans.*

## Program and Financing (in millions of dollars)

Identification code 036–0185–2–1–704	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....			1,100
0900 Total new obligations, unexpired accounts (object class 25.1) .....			1,100
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			1,100
1900 Budget authority (total) .....			1,100
1930 Total budgetary resources available .....			1,100
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			1,100
3020 Outlays (gross) .....			-1,078
3050 Unpaid obligations, end of year .....			22
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			22

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross .....		1,100
Outlays, gross:			
4010	Outlays from new discretionary authority .....		1,078
4180	Budget authority, net (total) .....		1,100
4190	Outlays, net (total) .....		1,078

As part of the Administration's effort to end veteran homelessness, the Bridging Rental Assistance for Veteran Empowerment (BRAVE) proposal seeks legislative authority to oversee and administer rental assistance to enable VA to oversee the full spectrum of needed supports for veterans experiencing or at-risk of homelessness, including activities to transition from the current Housing and Urban Development - VA Supportive Housing program. BRAVE will also include new pilot authorities for VA to initiate innovative activities to improve the prevention, support, treatment, long-term care or return to independence for veterans and their families. The Budget requests \$1.1 billion in 2026 in discretionary funding with up to \$100 million available for pilot programs.

### MEDICAL AND PROSTHETIC RESEARCH

*For necessary expenses in carrying out programs of medical and prosthetic research and development as authorized by chapter 73 of title 38, United States Code, \$943,000,000, plus reimbursements, shall remain available until September 30, 2027: Provided, That the Secretary of Veterans Affairs shall ensure that sufficient amounts appropriated under this heading are available for prosthetic research specifically for female veterans, and for toxic exposure research.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 036-0161-0-1-703	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Bio-medical laboratory science research (821) .....	434	440	461
0002 Rehabilitation research (822) .....	112	106	110
0003 Health services research (824) .....	121	114	120
0004 Clinical science R&D and CSP (829) .....	226	214	224
0005 Million Veterans Program (826) .....	91	86	90
0799 Total direct obligations .....	984	960	1,005
0801 Medical and Prosthetic Research (Reimbursable) .....	47	82	82
0900 Total new obligations, unexpired accounts .....	1,031	1,042	1,087
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	87	94	119
1021 Recoveries of prior year unpaid obligations .....	37	50	50
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	125	144	169
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	943	943	943
1120 Appropriations transferred to other acct [036-0160] .....		-8	
1160 Appropriation, discretionary (total) .....	943	935	943
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	56	82	82
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	57	82	82
1900 Budget authority (total) .....	1,000	1,017	1,025
1930 Total budgetary resources available .....	1,125	1,161	1,194
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	94	119	107
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	362	332	294
3010 New obligations, unexpired accounts .....	1,031	1,042	1,087
3011 Obligations ("upward adjustments"), expired accounts .....	5		
3020 Outlays (gross) .....	-1,009	-1,030	-1,055
3040 Recoveries of prior year unpaid obligations, unexpired .....	-37	-50	-50
3041 Recoveries of prior year unpaid obligations, expired .....	-20		
3050 Unpaid obligations, end of year .....	332	294	276

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	361	331	293
3200	Obligated balance, end of year .....	331	293	275

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	1,000	1,017	1,025
Outlays, gross:				
4010	Outlays from new discretionary authority .....	650	894	901
4011	Outlays from discretionary balances .....	359	136	154
4020	Outlays, gross (total) .....	1,009	1,030	1,055
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-28	-51	-51
4033	Non-Federal sources .....	-31	-31	-31
4040	Offsets against gross budget authority and outlays (total) ....	-59	-82	-82
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
4052	Offsetting collections credited to expired accounts .....	2	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4060	Additional offsets against budget authority only (total) .....	2	.....	.....
4070	Budget authority, net (discretionary) .....	943	935	943
4080	Outlays, net (discretionary) .....	950	948	973
4180	Budget authority, net (total) .....	943	935	943
4190	Outlays, net (total) .....	950	948	973

For 2025, the total budgetary resources of \$2.4 billion is comprised of \$943 million in discretionary appropriations; \$850 million in medical care support such as physicians' pay, utilities, and other overhead; \$497 million in Federal grants and other non-Federal resources; \$82 million in reimbursements; and \$57 million in mandatory appropriations from the Toxic Exposures Fund (TEF). The Department of Veterans Affairs (VA) research program will support an estimated 3,778 full time equivalents through direct appropriations, reimbursable resources, and the TEF.

This account is an intramural research program with outstanding success leading to critical clinical achievements that improve the health and quality of life for veterans and the Nation. As a health research program focused exclusively on the needs of veterans, VA research continues to play a vital role in the care and rehabilitation of our men and women who have served in uniform. Building on 100 years of discovery and innovation engaging veterans as research volunteers, VA research has a proud track record of transforming VA healthcare by bringing new evidence-based treatments and technologies into everyday clinical care. The 2026 request builds upon the investments from the 2025 request to continue to increase funding to advance the Department's research missions in Veteran suicide prevention, ending homelessness, timely access, and improving Veteran physical/mental health and well-being. This request also supports our clinical priorities including pain management and opioid use; traumatic brain injury (TBI), posttraumatic stress disorder (PTSD); Gulf War illness and military toxic exposures; and cancer, with a focus on precision oncology.

#### Object Classification (in millions of dollars)

Identification code 036-0161-0-1-703		2024 actual	2025 est.	2026 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent .....	407	397	416
11.9	Total personnel compensation .....	407	397	416
12.1	Civilian personnel benefits .....	159	158	165
21.0	Employee travel .....	4	4	4
23.3	Communications, utilities, and miscellaneous charges .....	12	12	12
25.2	Other services from non-Federal sources .....	341	328	344
26.0	Supplies and materials .....	48	47	50
31.0	Equipment .....	13	14	14
99.0	Direct obligations .....	984	960	1,005

## MEDICAL AND PROSTHETIC RESEARCH—Continued

## Object Classification—Continued

Identification code 036-0161-0-1-703	2024 actual	2025 est.	2026 est.
99.0 Reimbursable obligations .....	47	82	82
99.9 Total new obligations, unexpired accounts .....	1,031	1,042	1,087

## Employment Summary

Identification code 036-0161-0-1-703	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,551	3,555	3,413
2001 Reimbursable civilian full-time equivalent employment .....	152	152	152

JOINT DEPARTMENT OF DEFENSE-DEPARTMENT OF VETERANS AFFAIRS MEDICAL  
FACILITY DEMONSTRATION FUND

## Program and Financing (in millions of dollars)

Identification code 036-0169-0-1-703	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Joint DOD-VA Medical Facility Demonstration Fund (Direct) .....	693	801	837
0801 Joint DOD-VA Medical Facility Demonstration Fund (Reimbursable) .....	9	12	12
0900 Total new obligations, unexpired accounts .....	702	813	849

## Budgetary resources:

1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1 .....	8	27	1
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [036-0167] ....	8	8	8
1121 Appropriations transferred from other acct [097-0130] ....	172	163	165
1121 Appropriations transferred from other acct [036-5287] ....	11	17	17
1160 Appropriation, discretionary (total) .....	191	188	190
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036-0160] .....	397	385	416
1173 Advance appropriations transferred from other accounts [036-0140] .....	51	94	104
1173 Advance appropriations transferred from other accounts [036-0152] .....	31	42	48
1173 Advance appropriations transferred from other accounts [036-0162] .....	41	66	79
1180 Advanced appropriation, discretionary (total) .....	520	587	647
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	10	12	12
1900 Budget authority (total) .....	721	787	849
1930 Total budgetary resources available .....	729	814	850
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	27	1	1

## Change in obligated balance:

3000 Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1 .....	135	143	100
3010 New obligations, unexpired accounts .....	702	813	849
3011 Obligations ("upward adjustments"), expired accounts .....	15		
3020 Outlays (gross) .....	-699	-856	-841
3041 Recoveries of prior year unpaid obligations, expired .....	-10		
3050 Unpaid obligations, end of year .....	143	100	108
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	135	143	100
3200 Obligated balance, end of year .....	143	100	108

## Budget authority and outlays, net:

4000 Discretionary:			
Budget authority, gross .....	721	787	849
Outlays, gross:			
4010 Outlays from new discretionary authority .....	613	709	764
4011 Outlays from discretionary balances .....	86	147	77
4020 Outlays, gross (total) .....	699	856	841
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-11	-11	-11
4033 Non-Federal sources .....	-8	-1	-1

4040 Offsets against gross budget authority and outlays (total) ....	-19	-12	-12
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	9		
4070 Budget authority, net (discretionary) .....	711	775	837
4080 Outlays, net (discretionary) .....	680	844	829
4180 Budget authority, net (total) .....	711	775	837
4190 Outlays, net (total) .....	680	844	829

The Department of Veterans Affairs (VA) and the Department of Defense (DOD) will each contribute funding to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of Public Law 111-84, the National Defense Authorization Act for Fiscal Year 2010. This funding will support the continuing operations of the Captain James A. Lovell Federal Health Care Center (FHCC), which opened on December 20, 2010. In 2026, VA expects to transfer funds from the Medical Services, Medical Community Care, Medical Support and Compliance, Medical Facilities, and Information Technology Systems accounts, while DOD expects to transfer funds from the Defense Health Program account.

## Object Classification (in millions of dollars)

Identification code 036-0169-0-1-703	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	256	272	279
11.3 Other than full-time permanent .....	6	6	6
11.5 Other personnel compensation .....	30	32	33
11.9 Total personnel compensation .....	292	310	318
12.1 Civilian personnel benefits .....	99	105	108
21.0 Travel and transportation of persons .....	6	7	8
22.0 Transportation of things .....			1
23.3 Communications, utilities, and miscellaneous charges .....	14	18	24
25.1 Advisory and assistance services .....	158	182	209
26.0 Supplies and materials .....	84	90	96
31.0 Equipment .....	12	13	14
32.0 Land and structures .....	21	68	51
41.0 Grants, subsidies, and contributions .....	1	1	1
42.0 Insurance claims and indemnities .....	6	7	7
99.0 Direct obligations .....	693	801	837
99.0 Reimbursable obligations .....	9	12	12
99.9 Total new obligations, unexpired accounts .....	702	813	849

## Employment Summary

Identification code 036-0169-0-1-703	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,536	2,520	2,522
2001 Reimbursable civilian full-time equivalent employment .....		73	71

## MEDICAL CARE COLLECTIONS FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 036-5287-0-2-703	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	329	491	491
0198 Adjustment, previously shown in Medical Services .....			
0199 Balance, start of year .....	329	491	491
Receipts:			
Current law:			
1130 Pharmaceutical Co-payments, MCCF .....	361	376	413
1130 Medical Care Collections Fund, Third Party Prescription Claims .....	148	184	221
1130 Enhanced-use Lease Proceeds, MCCF .....	1	1	1
1130 Fee Basis 3rd Party MCCF .....	605	868	883
1130 Fee Basis First Party Collections, Medical Care Collections Fund .....	15	34	32
1130 First Party Collections, MCCF .....	135	118	114
1130 Third Party Collections, MCCF .....	2,690	2,776	2,884
1130 Parking Fees, MCCF .....	4	3	3
1130 Compensated Work Therapy, MCCF .....	46	25	25
1130 MCCF, Long-term Care Copayments .....	2	2	2
1140 Payments from Compensation and Pension, MCCF .....	2	2	2



1199	Total current law receipts .....	4,009	4,389	4,580
1999	Total receipts .....	4,009	4,389	4,580
2000	Total: Balances and receipts .....	4,338	4,880	5,071
Appropriations:				
Current law:				
2101	Medical Care Collections Fund .....	-3,847	-4,389	-4,580
5099	Balance, end of year .....	491	491	491

**Program and Financing** (in millions of dollars)

Identification code 036-5287-0-2-703		2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	17	17	17
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust) .....	3,847	4,389	4,580
1120	Appropriations transferred to other accts [036-0160] .....	-3,237	-3,471	-3,649
1120	Appropriations transferred to other accts [036-0169] .....	-11	-17	-17
1120	Appropriations transferred to other acct [036-0140] .....	-599	-901	-914
1930	Total budgetary resources available .....	17	17	17
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	17	17	17
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

The Department of Veterans Affairs has the authority to collect co-payments, which are deposited into the Medical Care Collections Fund (MCCF) account. As allowed by the provisions of the appropriations Act, these receipts are transferred to Medical Services, Medical Community Care, and the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund (Joint Demonstration Fund) where they remain available until expended for the purposes of the account. In 2026, VA anticipates collecting \$4.6 billion in the MCCF account, which will be transferred to Medical Services, Medical Community Care, and the Joint Demonstration Fund to provide healthcare to veterans. These collections consist of co-payments from veterans for inpatient, outpatient, and nursing home care, and prescribed medications; third-party insurance payments from veterans for nonservice-connected conditions; and collections from enhanced-use leases, the Compensated Work Therapy Program, Compensation and Living Expensed Program, and the Parking Program.

**CANTEEN SERVICE REVOLVING FUND****Program and Financing** (in millions of dollars)

Identification code 036-4014-0-3-705		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0801	Reimbursable operating expenses .....	408	455	482
0899	Total reimbursable obligations .....	408	455	482
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	48	70	70
1021	Recoveries of prior year unpaid obligations .....	1		
1070	Unobligated balance (total) .....	49	70	70
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	429	455	482
1900	Budget authority (total) .....	429	455	482
1930	Total budgetary resources available .....	478	525	552
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	70	70	70
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	47	29	10
3010	New obligations, unexpired accounts .....	408	455	482
3020	Outlays (gross) .....	-425	-474	-476
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050	Unpaid obligations, end of year .....	29	10	16

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-5	-5
3090	Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	42	24	5
3200	Obligated balance, end of year .....	24	5	11

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	429	455	482
Outlays, gross:				
4100	Outlays from new mandatory authority .....	330	445	471
4101	Outlays from mandatory balances .....	95	29	5
4110	Outlays, gross (total) .....	425	474	476
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-429	-455	-482
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-4	19	-6

The Veterans Canteen Service was established to furnish, at reasonable prices, meals, merchandise, and services necessary for the comfort and well-being of veterans in Department of Veterans Affairs medical facilities.

**Object Classification** (in millions of dollars)

Identification code 036-4014-0-3-705		2024 actual	2025 est.	2026 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent .....	115	122	129
11.9	Total personnel compensation .....	115	122	129
12.1	Civilian personnel benefits .....	44	47	50
21.0	Travel and transportation of persons .....	1	1	1
22.0	Transportation of things .....	1	1	1
25.2	Other services from non-Federal sources .....	70	74	78
26.0	Supplies and materials .....	176	209	222
31.0	Equipment .....	1	1	1
99.0	Reimbursable obligations .....	408	455	482
99.9	Total new obligations, unexpired accounts .....	408	455	482

**Employment Summary**

Identification code 036-4014-0-3-705		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment .....	2,100	2,100	2,100

**VETERANS CHOICE FUND****Program and Financing** (in millions of dollars)

Identification code 036-0172-0-1-703		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0006	MCC (0140) Expenditure Transfers .....		305	
0091	Direct program activities, subtotal .....		305	
0900	Total new obligations, unexpired accounts (object class 25.2) .....		305	
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	305	305	
1930	Total budgetary resources available .....	305	305	
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	305		
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....			305
3010	New obligations, unexpired accounts .....		305	
3050	Unpaid obligations, end of year .....		305	305
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....			305
3200	Obligated balance, end of year .....		305	305
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

## VETERANS CHOICE FUND—Continued

The Veterans Access, Choice, and Accountability Act of 2014 ("Veterans Choice Act"), Public Law 113–146, provided \$10 billion in mandatory funding to establish a temporary program ("Veterans Choice Program") improving veterans' access to health care by allowing eligible veterans who met certain wait time or distance standards to use eligible healthcare providers outside the Department of Veterans Affairs (VA) system. The law directed that this funding be deposited in the Veterans Choice Fund, and over time additional mandatory funding was appropriated to this account to support the Veterans Choice Program. In June 2018, the final appropriation was included in the MISSION Act (Public Law 115–182), which provided VA with flexibility, beginning on March 1, 2019, to use Veterans Choice Fund dollars for community care. The MISSION Act also sunset the Choice Program and established the Veterans Community Care Program.

**Trust Funds**

## GENERAL POST FUND, NATIONAL HOMES

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 036–8180–0–7–705	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2		
0198 Reconciliation adjustment .....	-2		
0199 Balance, start of year .....			
Receipts:			
Current law:			
1130 General Post Fund, National Homes, Deposits .....	17	17	18
1140 General Post Fund, National Homes, Interest on Investments .....	7	7	7
1199 Total current law receipts .....	24	24	25
1999 Total receipts .....	24	24	25
2000 Total: Balances and receipts .....	24	24	25
Appropriations:			
Current law:			
2101 General Post Fund, National Homes .....	-24	-24	-25
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 036–8180–0–7–705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Religious, recreational, and entertainment activities .....	19	20	21
0003 Therapeutic residence maintenance .....	1	1	1
0900 Total new obligations, unexpired accounts .....	20	21	22
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	135	140	143
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	136	140	143
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	24	24	25
1930 Total budgetary resources available .....	160	164	168
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	140	143	146
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	3	
3010 New obligations, unexpired accounts .....	20	21	22
3020 Outlays (gross) .....	-20	-24	-22
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	3		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	3	
3200 Obligated balance, end of year .....	3		

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	24	24	25

## Outlays, gross:

4100 Outlays from new mandatory authority .....	17	18	
4101 Outlays from mandatory balances .....	20	7	4
4110 Outlays, gross (total) .....	20	24	22
4180 Budget authority, net (total) .....	24	24	25
4190 Outlays, net (total) .....	20	24	22

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	140	120	120
5001 Total investments, EOY: Federal securities: Par value .....	120	120	120

This fund consists of gifts, bequests, and proceeds from the sale of property left in the care of the facilities by former beneficiaries; patients' fund balances; and proceeds from the sale of effects of beneficiaries who die leaving no heirs or without having otherwise disposed of their estate. Such funds are used to promote the comfort and welfare of veterans at hospitals, nursing homes, and domiciliaries where no general appropriation is available. Public Law 102–54 authorizes compensation work therapy and therapeutic transitional housing and loan programs to be funded from the General Post Fund (38 U.S.C. chapters 83 and 85).

**Object Classification** (in millions of dollars)

Identification code 036–8180–0–7–705	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
21.0 Travel and transportation of persons .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	4	5	5
26.0 Supplies and materials .....	11	12	13
31.0 Equipment .....	1	2	2
44.0 Prior Year Recoveries .....	2		
99.9 Total new obligations, unexpired accounts .....	20	21	22

**BENEFITS PROGRAMS****Federal Funds**

## COMPENSATION AND PENSIONS

## (INCLUDING TRANSFER OF FUNDS)

*For the payment of compensation benefits to or on behalf of veterans and a pilot program for disability examinations as authorized by section 107 and chapters 11, 13, 18, 51, 53, 55, and 61 of title 38, United States Code; pension benefits to or on behalf of veterans as authorized by chapters 15, 51, 53, 55, and 61 of title 38, United States Code; and burial benefits, the Reinstated Entitlement Program for Survivors, emergency and other officers' retirement pay, adjusted-service credits and certificates, payment of premiums due on commercial life insurance policies guaranteed under the provisions of title IV of the Servicemembers Civil Relief Act (50 U.S.C. App. 541 et seq.) and for other benefits as authorized by sections 107, 1312, 1977, and 2106, and chapters 23, 51, 53, 55, and 61 of title 38, United States Code, \$241,947,603,000, which shall become available on October 1, 2026, to remain available until expended; and, in addition, for payment of such benefits and expenses after June 30, 2027, for unanticipated costs incurred during fiscal year 2027, such sums as may be necessary, which shall become available on June 30, 2027, to remain available until expended: Provided, That not to exceed \$29,454,647 of the amount made available for fiscal year 2027 under this heading shall be reimbursed to "General Operating Expenses, Veterans Benefits Administration", and "Information Technology Systems" for necessary expenses in implementing the provisions of chapters 51, 53, and 55 of title 38, United States Code, the funding source for which is specifically provided as the "Compensation and Pensions" appropriation: Provided further, That such sums as may be earned on an actual qualifying patient basis, shall be reimbursed to "Medical Care Collections Fund" to augment the funding of individual medical facilities for nursing home care provided to pensioners as authorized.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 036–0102–0–1–701	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0101 Veterans .....	157,593	181,235	207,947

0102	Survivors .....	10,936	11,714	12,312
0191	Compensation sub-total .....	168,529	192,949	220,259
0200	Other compensation expenses .....	168,529	192,949	220,259
0201	Chapter 18 .....	25	25	25
0202	Clothing allowance .....	174	188	202
0203	Misc assistance (EAI, SAFD) .....	49	50	51
0204	Medical exam pilot program .....	5,286	7,033	6,929
0205	OBRA payment to VBA and IT .....	4	9	9
0291	Total other compensation expenses .....	5,538	7,305	7,216
0293	Total compensation .....	174,067	200,254	227,475
0302	Veterans .....	2,216	2,094	1,951
0303	Survivors .....	1,266	1,224	1,162
0391	Pensions sub total .....	3,482	3,318	3,113
0401	Reimbursements to GOE, IT and VHA .....	17	14	14
0492	Total pensions .....	3,499	3,332	3,127
0502	Burial allowance .....	39	41	49
0503	Burial plots .....	39	48	51
0504	Service-connected deaths .....	115	125	131
0505	Burial flags .....	27	28	29
0506	Headstones and markers .....	95	78	81
0508	Graveliners .....	3	3	3
0509	Pre-Place Crypts .....	34	40	13
0591	Total burial program .....	352	363	357
0900	Total new obligations, unexpired accounts (object class 42.0) .....	177,918	203,949	230,959
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	17,175	4,409	13,322
1021	Recoveries of prior year unpaid obligations .....	26	10	.....
1033	Recoveries of prior year paid obligations .....	990	299	.....
1070	Unobligated balance (total) .....	18,191	4,718	13,322
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	17,358	30,242	.....
Advance appropriations, mandatory:				
1270	Advance appropriation .....	146,778	182,311	227,240
1900	Budget authority (total) .....	164,136	212,553	227,240
1930	Total budgetary resources available .....	182,327	217,271	240,562
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	4,409	13,322	9,603
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	223	15,830	17,559
3010	New obligations, unexpired accounts .....	177,918	203,949	230,959
3020	Outlays (gross) .....	-162,285	-202,210	-228,990
3040	Recoveries of prior year unpaid obligations, unexpired .....	-26	-10	.....
3050	Unpaid obligations, end of year .....	15,830	17,559	19,528
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	223	15,830	17,559
3200	Obligated balance, end of year .....	15,830	17,559	19,528
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	164,136	212,553	227,240
Outlays, gross:				
4100	Outlays from new mandatory authority .....	144,887	181,970	198,109
4101	Outlays from mandatory balances .....	17,398	20,240	30,881
4110	Outlays, gross (total) .....	162,285	202,210	228,990
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-344	-299	.....
4123	Non-Federal sources .....	-709	.....	.....
4130	Offsets against gross budget authority and outlays (total) ....	-1,053	-299	.....
Additional offsets against gross budget authority only:				
4142	Offsetting collections credited to expired accounts .....	63	.....	.....
4143	Recoveries of prior year paid obligations, unexpired accounts .....	990	299	.....
4150	Additional offsets against budget authority only (total) .....	1,053	299	.....
4160	Budget authority, net (mandatory) .....	164,136	212,553	227,240
4170	Outlays, net (mandatory) .....	161,232	201,911	228,990
4180	Budget authority, net (total) .....	164,136	212,553	227,240
4190	Outlays, net (total) .....	161,232	201,911	228,990

## WORKLOAD

	2024 actual	2025 est.	2026 est.
Compensation Completed Claims:			
Rating .....	2,400,085	2,353,587	2,228,656
Not-Rating Claims .....	3,476,976	3,659,773	3,680,435
Pension Completed Claims:			
Rating .....	117,434	126,667	128,081
Non-Rating Claims .....	324,866	335,462	341,635

For 2027, the Budget requests \$241,947,603,000 in advance appropriation for Compensation and Pensions. This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113–235) and prevents our Nation's veterans from being adversely affected by budget delays.

This appropriation provides for the payment of compensation, pension, and burial benefits to veterans and survivors.

Compensation is paid to veterans for disabilities incurred in or aggravated during active military service. Dependency and Indemnity Compensation is paid to survivors of servicemembers or veterans whose death occurred while on active duty or as a result of service-connected disabilities. Compensation and vocational rehabilitation is provided to the children of Vietnam veterans who were born with certain birth defects. The Secretary may pay a clothing allowance to each veteran who uses a prescribed medication for a service-connected skin condition or wears a prosthetic or orthopedic appliance (including a wheelchair) which, in the judgment of the Secretary, tends to damage or tear the clothing of such veteran.

Miscellaneous benefits provided for are:

(a) payments for claims made pursuant to the provision of the World War Adjusted Compensation Act of 1924, as amended;

(b) a special allowance (38 U.S.C. 1312) to dependents of certain veterans who died after December 31, 1956, but who were not fully and currently insured under the Social Security Act; and

(c) payments authorized by the Equal Access to Justice Act.

The appropriation also provides for a program to allow the Department of Veterans Affairs (VA) to perform income matches for certain compensation recipients.

In accordance with Public Law 97–377, the Reinstated Entitlement Program for Survivors (REPS) program restores Social Security benefits to certain surviving spouses or children of veterans who died of service-connected causes.

Legislation is proposed to provide a cost-of-living adjustment comparable to the annual Social Security increase to recipients of disability compensation, dependency and indemnity compensation, and clothing allowances. The increase, effective with payments made on January 1, 2026, is expected to be 2.4 percent.

## AVERAGE NUMBER OF COMPENSATION CASES AND PAYMENTS

	2024 actual	2025 est.	2026 est.
Veterans:			
Cases .....	5,830,809	6,151,003	6,456,252
Average payment per case, per year .....	\$27,028	\$29,464	\$32,209
Total obligations (in millions) .....	\$157,593	\$181,236	\$207,947
Survivors:			
Cases .....	508,865	531,402	556,499
Average payment per case, per year .....	\$21,491	\$22,043	\$22,125
Total obligations (in millions) .....	\$10,936	\$11,714	\$12,312
Chapter 18:			
Children .....	1,062	1,048	1,034
Average payment per case, per year .....	\$23,098	\$23,675	\$24,243
Total obligations (in millions) .....	\$25	\$25	\$25
Clothing allowance:			
Number of veterans .....	174,386	183,852	192,899
Average payment per case, per year .....	\$997	\$1,021	\$1,046
Total obligations (in millions) .....	\$174	\$188	\$202
Special Allowance for Dependents:			
Cases .....	9	9	9
Average benefit .....	\$4,484	\$4,596	\$4,706
Total obligations (in millions) .....	\$0	\$0	\$0
Equal Access to Justice Act:			
Cases .....	6,392	6,276	6,276
Average benefit .....	\$7,721	\$7,914	\$8,104
Total obligations (in millions) .....	\$49	\$50	\$51
REPS:			
Cases .....	0	0	0
Average benefit .....	\$0	\$0	\$0

## COMPENSATION AND PENSIONS—Continued

## AVERAGE NUMBER OF COMPENSATION CASES AND PAYMENTS—Continued

	2024 actual	2025 est.	2026 est.
Total obligations (in millions) .....	\$0	\$0	\$0

Pension benefits may be paid to veterans or their survivors. A veteran's entitlement is based on active duty service of a specific length (normally 90 days or more) during a designated war period, disabilities considered permanent and total, and countable income below established levels. There is no disability requirement for survivor cases or veterans age 65 or older. Income support is provided at established benefit levels.

An automatic annual cost-of-living increase comparable to the annual social security increase is provided for those pensioners in the improved program and to parents receiving dependency and indemnity compensation. The increase, effective with payments made on January 1, 2026, is expected to be 2.4 percent.

## AVERAGE NUMBER OF PENSION CASES AND PAYMENTS

	2024 actual	2025 est.	2026 est.
<b>Veterans:</b>			
Cases .....	144,888	130,536	116,873
Average payment per case, per year .....	\$15,293	\$16,047	\$16,689
Total obligations (in millions) .....	\$2,216	\$2,095	\$1,951
<b>Survivors:</b>			
Cases .....	102,975	93,034	83,331
Average payment per case, per year .....	\$12,291	\$13,152	\$13,941
Total obligations (in millions) .....	\$1,266	\$1,224	\$1,162

Burial benefits in 2025 provide for: (a) the payment of an allowance of \$978 toward burial and funeral expenses; (b) the payment of \$978 for a plot allowance where an eligible veteran is not buried in a national cemetery or other cemetery under the jurisdiction of the United States; (c) the payment of a burial allowance of up to \$2,000 when a veteran dies as a result of a service-connected disability; (d) furnishing a flag to drape the casket of each deceased veteran entitled thereto; (e) furnishing a headstone or marker for the grave of a veteran and, in certain cases, eligible dependents; and (f) authority to provide outer burial receptacles in the National Cemetery Administration.

## NUMBER OF BURIAL BENEFITS

	2024 actual	2025 est.	2026 est.
Burial allowance .....	47,971	41,726	45,858
Burial allowances for deaths in Dept. facility .....	223	191	197
Burial plot .....	44,515	49,191	50,866
Service-connected deaths .....	67,972	61,922	65,748
Burial flags .....	405,476	405,925	403,896
Headstones and markers .....	298,048	282,251	279,429
Graveliners .....	6,926	6,559	6,493
Preplaced crypts .....	17,526	54,207	16,806
Caskets and Urns .....	347	329	325
Urns and Plaques .....	298	950	950

## READJUSTMENT BENEFITS

For the payment of readjustment and rehabilitation benefits to or on behalf of veterans as authorized by chapters 21, 30, 31, 33, 34, 35, 36, 39, 41, 51, 53, 55, and 61 of title 38, United States Code, \$20,057,841,000, which shall become available on October 1, 2026, to remain available until expended; and, in addition, for payment of such benefits after June 30, 2027, for unanticipated costs incurred during fiscal year 2027, such sums as may be necessary, which shall become available on June 30, 2027, to remain available until expended: Provided, That expenses for rehabilitation program services and assistance which the Secretary is authorized to provide under subsection (a) of section 3104 of title 38, United States Code, other than under paragraphs (1), (2), (5), and (11) of that subsection, shall be charged to this account.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Identification code 036-0137-0-1-702			
<b>Obligations by program activity:</b>			
0101 Sons and daughters .....	1,698	2,177	2,412
0102 Spouses .....	379	459	491
0191 Total education and training .....	2,077	2,636	2,903

0201 Vocational rehabilitation training .....	1,109	1,625	2,044
0202 Subsistence allowance .....	938	1,111	1,433
0203 Automobiles and adaptive equipment .....	143	189	187
0204 Housing Grants .....	153	175	189
0205 Housing Technology Grants .....		1	
0291 Total special assistance to disabled veterans .....	2,343	3,101	3,853
0301 Work study .....	43	52	63
0302 Payments to States .....	27	30	30
0303 All-volunteer assistance: Basic benefits and all other .....	9,773	11,458	13,070
0305 Tuition Assistance .....	2	2	2
0306 Licensing and Certification .....	3	4	4
0308 Reporting Fees .....	14	18	20
0310 Contract Counseling .....	6	6	6
0391 Total All-volunteer assistance and other .....	9,868	11,570	13,195
0799 Total direct obligations .....	14,288	17,307	19,951
0802 Veterans and servicepersons supplementary benefits .....	7	14	20
0803 Chapter 1606 reservists benefits .....	91	103	111
0804 Chapter 1606 reservists supplementary benefits .....	28	29	30
0807 Chapter 33 DoD Reimbursements .....	34	37	39
0899 Total reimbursable obligations .....	160	183	200
0900 Total new obligations, unexpired accounts .....	14,448	17,490	20,151

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5,375	690	1,703
1021 Recoveries of prior year unpaid obligations .....	3	3	
1033 Recoveries of prior year paid obligations .....	175	53	
1070 Unobligated balance (total) .....	5,553	746	1,703
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	972	4,864	
Advance appropriations, mandatory:			
1270 Advance appropriation .....	8,453	13,400	20,372
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	160	183	200
1900 Budget authority (total) .....	9,585	18,447	20,572
1930 Total budgetary resources available .....	15,138	19,193	22,275
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	690	1,703	2,124

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	303	1,013	1,171
3010 New obligations, unexpired accounts .....	14,448	17,490	20,151
3020 Outlays (gross) .....	-13,735	-17,329	-19,905
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-3	
3050 Unpaid obligations, end of year .....	1,013	1,171	1,417
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	302	1,012	1,170
3200 Obligated balance, end of year .....	1,012	1,170	1,416

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	9,585	18,447	20,572
Outlays, gross:			
4100 Outlays from new mandatory authority .....	8,176	15,627	17,031
4101 Outlays from mandatory balances .....	5,559	1,702	2,874
4110 Outlays, gross (total) .....	13,735	17,329	19,905
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-160	-183	-200
4123 Non-Federal sources .....	-175	-53	
4130 Offsets against gross budget authority and outlays (total) ....	-335	-236	-200
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	175	53	
4160 Budget authority, net (mandatory) .....	9,425	18,264	20,372
4170 Outlays, net (mandatory) .....	13,400	17,093	19,705
4180 Budget authority, net (total) .....	9,425	18,264	20,372
4190 Outlays, net (total) .....	13,400	17,093	19,705

## WORKLOAD—Veteran Readiness and Employment

	2024 actual	2025 est.	2026 est.
Evaluation and planning .....	20,360	24,670	29,549
Rehabilitation services .....	90,324	109,446	131,089
Employment services status .....	11,274	13,661	16,362

**WORKLOAD—Education**

	2024 actual	2025 est.	2026 est.
Original claims .....	372,340	383,741	375,000
Adjustments/supplemental claims .....	4,003,858	4,701,930	4,750,000

For 2027, the Budget requests \$20.1 billion in advance appropriation for Readjustment Benefits. This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113–235) and prevents our Nation's veterans from being adversely affected by budget delays.

This appropriation finances educational assistance allowances for certain servicemembers, veterans, and for eligible dependents of those: (a) veterans who died from service-connected causes or have a total and permanent rated service-connected disability; and (b) servicemembers who were captured or missing in action. In addition, certain disabled veterans are provided with vocational rehabilitation, specially adapted housing grants, and automobile grants with the associated approved adaptive equipment. Voluntary contributions by eligible servicemembers and matching contributions provided by the Department of Defense are included in the Post-Vietnam Era Veterans Education Account.

*The Post-9/11 GI Bill (Chapter 33).*—P.L. 110–252 greatly expanded education benefits beginning on August 1, 2009. Based on length of active duty service and training rate, trainees may be entitled to benefits including: tuition and fees, housing allowance, books and supplies stipend, kickers, and Yellow Ribbon matching payments. Certain active duty members of the Armed Forces may transfer benefits to a spouse or children.

*Survivors and Dependents Educational Assistance (Chapter 35).*—Benefits are provided to children and spouses of veterans who died of a service-connected disability or whose service-connected disability is rated permanent and total. In addition, dependents of servicemembers missing in action or interred by a hostile foreign government for more than 90 days are also eligible. The table below provides a comparison of trainees and costs for the Dependents Educational Assistance.

*All Volunteer Force Educational Assistance Program (Montgomery GI Bill).*—P.L. 98–525, enacted October 19, 1984, established two new educational programs: an assistance program for veterans who enter active duty during the period beginning July 1, 1985; and an assistance program for certain members of the Selected Reserve. The Readjustment Benefit appropriation pays the basic benefit allowance for veterans, except for certain Post-Vietnam Era Veterans Education participants who transferred to the Montgomery GI Bill program. Supplementary educational assistance, Post-Vietnam Era Veterans Education converters, and reservists are financed by payments from the Department of Defense. Due to P.L. 116–315, the Montgomery GI Bill will be phased out starting in 2030.

*Veteran Employment Through Technology Education Courses (VET TEC).*—The Senator Elizabeth Dole 21st Century Veterans Healthcare and Benefits Improvement Act launched a new VET TEC program. This program authorizes VA to enroll up to 4,000 trainees each fiscal year and will only take enrollments for programs that begin by September 30, 2027.

*Veteran Rapid Retraining Assistance Program (VRRAP).*—P.L. 117–2 established the VRRAP program and appropriated \$386 million for benefits payments. P.L. 117–16 made further improvements to the program. VRRAP offered education and training to Veterans who were unemployed because of the COVID–19 pandemic. This program stopped accepting new enrollments after December 10, 2022.

The following table shows a caseload and cost comparison for these beneficiaries under existing legislation.

**CASELOAD AND AVERAGE COST DATA**

	2024 actual	2025 est.	2026 est.
Chapter 33:			
Number of trainees .....	573,732	598,304	639,752
Average cost per trainee .....	\$16,820	\$18,571	\$19,681
Total cost (in millions) .....	\$9,650	\$11,111	\$12,591
Chapter 35 Sons and Daughters:			
Number of trainees .....	207,963	264,659	295,494
Average cost per trainee .....	\$8,164	\$8,225	\$8,163

Total cost (in millions) .....	\$1,698	\$2,177	\$2,412
Chapter 35 Spouse and Widow(ers):			
Number of trainees .....	54,829	64,769	69,182
Average cost per trainee .....	\$6,909	\$7,087	\$7,094
Total cost (in millions) .....	\$379	\$459	\$491
Chapter 30:			
Number of trainees .....	16,711	33,598	65,545
Average cost per trainee .....	\$9,680	\$9,371	\$6,883
Total cost (in millions) .....	\$162	\$315	\$451
Chapter 1606:			
Number of trainees .....	35,634	38,656	42,660
Average cost per trainee .....	\$3,371	\$3,362	\$3,243
Total cost (in millions) .....	\$120	\$132	\$141
Veteran Employment Through Technology Education Courses (VET TEC):			
Number of trainees .....	4,624	4,000	4,000
Average cost per trainee .....	\$3,617	\$20,633	\$21,549
Total cost (in millions) .....	\$17	\$83	\$86
Veteran Rapid Retraining Assistance Program (VRRAP):			
Number of trainees .....	2,739	0	0
Average cost per trainee .....	\$5,602	\$0	\$0
Total cost (in millions) .....	\$15	\$0	\$0

*Veteran Readiness and Employment (VR&E, Chapter 31).*—VR&E provides service members and veterans with service-connected disabilities receive the assistance necessary to help them prepare for, obtain, and maintain suitable employment. Comprehensive assessments may include interest and aptitude testing as well as specialized assessments such as functional capacity examinations. During the training phase of the program, eligible servicemembers and veterans are provided assistance for necessary training such as tuition, fees, books and supplies at colleges, technical schools and other training programs. A veteran enrolled in training receives a monthly subsistence allowance. Eligible veterans may also receive specialized or adaptive equipment to help them overcome a disability or enable them to compete with non-disabled individuals. At the completion of training, veterans are provided with employment and placement services, including supplies and equipment needed to enter employment, adaptive equipment and workplace accommodations, incentives to employers to reimburse them for hiring and training veterans with disabilities, and two final months of subsistence allowance.

**CASELOAD AND AVERAGE COST DATA**

	2024 actual	2025 est.	2026 est.
Chapter 31:			
Rehabilitation, Evaluation, Planning and Service cases .....	71,326	55,586	67,585
Number of trainees .....	107,023	154,790	188,766
Average cost per trainee .....	\$19,129	\$17,675	\$18,420
Total cost (in millions) .....	\$2,047	\$2,736	\$3,477

*Specially Adapted Housing Grants.*—Specially adapted housing grants are provided to certain severely disabled veterans. In 2025, the maximum grant amount is \$121,812. The maximum amount of grant funds available to individual veterans is based on their VA disability compensation rating and their specific service-connected disability \$26,417 in 2025 and will continue to increase based on the CPI-U. Adaptive equipment and the maintenance and replacement of such equipment is also provided.

**CASELOAD AND AVERAGE COST DATA**

	2024 actual	2025 est.	2026 est.
Housing grants:			
Number of housing grants .....	2,780	3,357	3,445
Average cost per grant .....	\$55,055	\$52,184	\$54,840
Total cost (in millions) .....	\$153	\$175	\$189
Number of housing technology grants .....	2	5	0
Average cost per grant .....	\$199,868	\$200,000	\$0
Total cost (in millions) .....	\$0.4	\$1	\$0
Automobiles or other conveyances:			
Number of conveyances .....	1,410	2,818	2,776
Average benefit .....	\$24,722	\$24,151	\$24,576
Obligations (in millions) .....	\$35	\$68	\$68
Adaptive equipment (including maintenance, repair, and installation for automobiles):			
Number of items .....	3,366	3,714	3,567
Average benefit .....	\$32,154	\$32,472	\$33,253
Obligations (in millions) .....	\$108	\$121	\$119

*Tuition Assistance.*—Public Law 106–398, enacted October 30, 2000, allows the military services to pay up to 100 percent of tuition and expenses charged by a school for servicemembers. If a service department pays less

## READJUSTMENT BENEFITS—Continued

than 100 percent, a servicemember eligible for the Montgomery GI Bill Active-duty (MGIB) or the Post-9/11 GI Bill (Chapter 33) can elect to receive VA benefits for all or a portion of the remaining expenses. Public Law 108-454 established a program that provides availability of education benefits for payment for national admissions exams and national exams for credit at institutions of higher education.

*The National Exams.*—The benefit allows VA to reimburse for the fee charged for national tests for admission to institutions of higher learning and national tests providing an opportunity for course credit at institutions of higher learning.

*Licensing and Certification Test Payments.*—Under Public Law 106-419, veterans and other eligible persons may receive up to \$2,000 to pay fees required for civilian occupational licensing and certification examinations needed to enter, maintain, or advance in employment in a vocation or profession, effective March 1, 2001.

*Work-Study.*—Certain veterans, reservists, and dependents pursuing a program of rehabilitation, education or training, who are enrolled as full-time students, can work up to 250 hours per semester, receiving the Federal (\$7.25 as of July 24, 2009) or State minimum wage rate, whichever is higher.

*Payments to States.*—State approving agencies are reimbursed for the costs of inspecting, approving, and supervising programs of education and training offered by educational institutions and training establishments in which veterans, dependents, and reservists are enrolled or are about to enter.

*Reporting Fees.*—Reporting fees are paid to education and training institutions to help defray the costs of certifying education enrollment for veterans enrolled in training during a calendar year.

## Object Classification (in millions of dollars)

Identification code	036-0137-0-1-702	2024 actual	2025 est.	2026 est.
41.0	Direct obligations: Grants, subsidies, and contributions .....	14,288	17,307	19,951
99.0	Reimbursable obligations .....	160	183	200
99.9	Total new obligations, unexpired accounts .....	14,448	17,490	20,151

## VETERANS INSURANCE AND INDEMNITIES

*For military and naval insurance, national service life insurance, servicemen's indemnities, service-disabled veterans insurance, and veterans mortgage life insurance as authorized by chapters 19 and 21 of title 38, United States Code, \$97,893,000, which shall become available on October 1, 2026, to remain available until expended.*

*Note.*—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code	036-0120-0-1-701	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0011	VMLI Death Claims .....	32	29	29
0012	Payment to Service-Disabled Veterans Insurance .....	109	114	105
0100	Total direct expenses .....	141	143	134
0799	Total direct obligations .....	141	143	134
0801	Reimbursable program activity .....		5	4
0900	Total new obligations, unexpired accounts .....	141	148	138
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	14	11	3
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	13		
Advance appropriations, mandatory:				
1270	Advance appropriation .....	121	135	132
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	4	5	4

1900	Budget authority (total) .....	138	140	136
1930	Total budgetary resources available .....	152	151	139
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	11	3	1

## Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	9	8	7
3010	New obligations, unexpired accounts .....	141	148	138
3020	Outlays (gross) .....	-142	-149	-136
3050	Unpaid obligations, end of year .....	8	7	9
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	9	8	7
3200	Obligated balance, end of year .....	8	7	9

## Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross .....	138	140	136
Outlays, gross:				
4100	Outlays from new mandatory authority .....	119	140	136
4101	Outlays from mandatory balances .....	23	9	
4110	Outlays, gross (total) .....	142	149	136
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-4	-5	-4
4180	Budget authority, net (total) .....	134	135	132
4190	Outlays, net (total) .....	138	144	132

## WORKLOAD

	2024 actual	2025 est.	2026 est.
Policy service actions .....	846,735	831,873	777,693
Collections .....	85,792	76,707	69,156
Disability claims .....	35,301	30,049	31,543
Insurance awards .....	46,206	67,710	65,040

For 2027, the Budget requests \$97,893,000 in advance appropriation for Veterans Insurance and Indemnities (VI&I). This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113-235) and prevents our Nation's veterans from being adversely affected by budget delays.

*Note.*—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The insurance business line administers seven life insurance programs, including two trust funds, three public enterprise revolving funds, a trust revolving fund, and Veterans' Mortgage Life Insurance (VMLI); and supervises four additional programs for the benefit of service members, veterans, and their beneficiaries through contracts with a commercial company. All programs are operated on a commercial basis, to the extent possible, consistent with all applicable statutes. The insurance appropriation is the supplemental funding mechanism for the following Government life insurance activities: National Service Life Insurance (NSLI); Service-Disabled Veterans Insurance Fund (S-DVI); and VMLI.

*National Service Life Insurance (NSLI).*—Payments are made to the NSLI fund for certain World War II veterans for: (a) extra hazards of service; (b) gratuitous insurance granted to certain persons unable to apply for NSLI; and (c) death claims on policies under the waiver of a premium while the insured was on active duty.

*Payment to Service-Disabled Veterans Insurance Fund (S-DVI).*—Payments are made to the S-DVI fund to supplement the premiums and other receipts of the fund in amounts necessary to pay claims on insurance policies issued to veterans with service-connected disabilities.

*Veterans' Mortgage Life Insurance (VMLI).*—Payments are made to mortgage holders under this program, which provides mortgage protection life insurance to veterans who have received a grant for specially adapted housing due to severe disabilities. The trend in the number and amount of insurance policies in force appears in the following table.

## POLICIES AND INSURANCE IN FORCE

	2024 actual	2025 est.	2026 est.
VMLI Policies			
Number of Policies .....	2,155	2,190	2,260
Amount of Insurance (dollars in millions) .....	\$346	\$352	\$363

**Object Classification** (in millions of dollars)

Identification code 036--0120--0--1--701	2024 actual	2025 est.	2026 est.
42.0 Direct obligations: Insurance claims and indemnities .....	137	143	134
99.0 Reimbursable obligations .....	4	5	4
99.9 Total new obligations, unexpired accounts .....	141	148	138

**FILIPINO VETERANS EQUITY COMPENSATION FUND****Program and Financing** (in millions of dollars)

Identification code 036--1121--0--1--701	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	56	56	56
1930 Total budgetary resources available .....	56	56	56
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	56	56	56
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The Filipino Veterans Equity Compensation Fund was established under the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act of 2009 (P.L. 110--329), to make payments to eligible persons who served in the Philippines during World War II. Payments were subsequently authorized by the Congress in the American Recovery and Reinvestment Act of 2009 (P.L. 111--5). Original funding of \$198,000,000 was supplemented by a transfer of \$67,000,000 authorized by Public Law 111--212. These payments were made from the FVEC Fund (available until expended) established for this purpose. Payments to citizens of the United States are \$15,000. Payments to non-U.S. citizens are \$9,000. All original claims were adjudicated by the end of September 2011. VA continued to accept and grant reopened claims if the original claim was filed timely, and new and material evidence was received. As of March 2025, VA has resolved all pending appeals.

**GENERAL OPERATING EXPENSES, VETERANS BENEFITS ADMINISTRATION**

*For necessary operating expenses of the Veterans Benefits Administration, not otherwise provided for, including hire of passenger motor vehicles, reimbursement of the General Services Administration for security guard services, and reimbursement of the Department of Defense for the cost of overseas employee mail, \$3,879,000,000: Provided, That expenses for services and assistance authorized under paragraphs (1), (2), (5), and (11) of section 3104(a) of title 38, United States Code, that the Secretary of Veterans Affairs determines are necessary to enable entitled veterans: (1) to the maximum extent feasible, to become employable and to obtain and maintain suitable employment; or (2) to achieve maximum independence in daily living, shall be charged to this account: Provided further, That, of the funds made available under this heading, not to exceed 10 percent shall remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119--4).

**Program and Financing** (in millions of dollars)

Identification code 036--0151--0--1--705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Compensation and pensions .....	2,959	3,150	3,060
0011 Education .....	426	365	360
0012 VRE .....	354	279	339
0013 Insurance .....	9	5	5
0014 Housing .....	67	43	38
0015 Transition and Economic Development .....	94	77	77
0799 Total direct obligations .....	3,909	3,919	3,879
0801 Compensation and pensions .....	5,201	7,043	6,891
0804 Insurance .....	45	44	45
0805 Housing .....	206	209	212
0807 VRE .....			2

0899 Total reimbursable obligations .....	5,452	7,296	7,150
0900 Total new obligations, unexpired accounts .....	9,361	11,215	11,029

**Budgetary resources:**  
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....	81	20	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	81		
1012 Unobligated balance transfers between expired and unexpired accounts .....	71		
1070 Unobligated balance (total) .....	152	20	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3,899	3,899	3,879
1120 Appropriations transferred to other acct [036--0142] .....	-1		
1131 Unobligated balance of appropriations permanently reduced .....	-30		
1160 Appropriation, discretionary (total) .....	3,868	3,899	3,879
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3,549	7,296	7,150
1701 Change in uncollected payments, Federal sources .....	1,903		
1750 Spending auth from offsetting collections, disc (total) .....	5,452	7,296	7,150
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3		
1900 Budget authority (total) .....	9,323	11,195	11,029
1930 Total budgetary resources available .....	9,475	11,215	11,029
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-94		
1941 Unexpired unobligated balance, end of year .....	20		

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,481	3,137	679
3010 New obligations, unexpired accounts .....	9,361	11,215	11,029
3011 Obligations ("upward adjustments"), expired accounts .....	767		
3020 Outlays (gross) .....	-8,805	-13,673	-10,911
3041 Recoveries of prior year unpaid obligations, expired .....	-667		
3050 Unpaid obligations, end of year .....	3,137	679	797
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1,050	-2,625	-2,625
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1,903		
3071 Change in uncollected pymts, Fed sources, expired .....	328		
3090 Uncollected pymts, Fed sources, end of year .....	-2,625	-2,625	-2,625
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,431	512	-1,946
3200 Obligated balance, end of year .....	512	-1,946	-1,828

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	9,320	11,195	11,029
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6,850	10,571	10,408
4011 Outlays from discretionary balances .....	1,952	3,019	503
4020 Outlays, gross (total) .....	8,802	13,590	10,911
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3,643	-7,296	-7,150
4033 Non-Federal sources .....	-135		
4040 Offsets against gross budget authority and outlays (total) ....	-3,778	-7,296	-7,150
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1,903		
4052 Offsetting collections credited to expired accounts .....	229		
4060 Additional offsets against budget authority only (total) .....	-1,674		
4070 Budget authority, net (discretionary) .....	3,868	3,899	3,879
4080 Outlays, net (discretionary) .....	5,024	6,294	3,761
Mandatory:			
4090 Budget authority, gross .....	3		
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2		
4101 Outlays from mandatory balances .....	1	83	
4110 Outlays, gross (total) .....	3	83	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-3		
4180 Budget authority, net (total) .....	3,868	3,899	3,879
4190 Outlays, net (total) .....	5,024	6,377	3,761

*General Operating Expenses, Veterans Benefits Administration.—This appropriation provides for the Department's top management direction and*

GENERAL OPERATING EXPENSES, VETERANS BENEFITS ADMINISTRATION—Continued administrative support, including fiscal, personnel, and legal services, as well as for the administration of veteran benefits. The total cost of administering veterans insurance programs is funded through direct appropriations to this account and through reimbursements from the insurance trust fund.

*Note.*—Reflects FTE treated as reimbursements in all years and the effects of Credit Reform, per Public Law 101–508.

**Object Classification** (in millions of dollars)

Identification code 036–0151–0–1–705	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	2,211	2,223	2,220
11.9 Total personnel compensation .....	2,211	2,223	2,220
12.1 Civilian personnel benefits .....	845	889	846
13.0 Benefits for former personnel .....	1	1	1
21.0 Travel and transportation of persons .....	21	9	13
22.0 Transportation of things .....	3	5	5
23.1 Rent .....	158	175	181
24.0 Printing and reproduction .....	2	3	3
25.2 Other services from non-Federal sources .....	633	597	592
26.0 Supplies and materials .....	4	6	6
31.0 Equipment .....	15	8	9
41.0 Grants, subsidies, and contributions .....	5	.....	.....
42.0 Insurance claims and indemnities .....	11	3	3
99.0 Direct obligations .....	3,909	3,919	3,879
99.0 Reimbursable obligations .....	5,452	7,296	7,150
99.9 Total new obligations, unexpired accounts .....	9,361	11,215	11,029

**Employment Summary**

Identification code 036–0151–0–1–705	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	23,762	23,932	22,991
2001 Reimbursable civilian full-time equivalent employment .....	1,262	1,093	1,503

**SERVICE-DISABLED VETERANS INSURANCE FUND**

**Program and Financing** (in millions of dollars)

Identification code 036–4012–0–3–701	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Capital investment .....	32	26	25
0802 Death claims .....	111	127	125
0803 All other .....	36	40	43
0804 Payments to GOE and IT .....	12	6	6
0900 Total new obligations, unexpired accounts .....	191	199	199
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	58	68	76
Budget authority:			
Spending authority from offsetting collections, mandatory:			
Collected .....	201	207	193
1800 Total budgetary resources available .....	259	275	269
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	68	76	70
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	78	78	47
3010 New obligations, unexpired accounts .....	191	199	199
3020 Outlays (gross) .....	-191	-230	-199
3050 Unpaid obligations, end of year .....	78	47	47
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	78	78	47
3200 Obligated balance, end of year .....	78	47	47
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	201	207	193
Outlays, gross:			
4100 Outlays from new mandatory authority .....	92	199	193
4101 Outlays from mandatory balances .....	99	31	6

4110 Outlays, gross (total) .....	191	230	199
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-109	-114	-105
4123 Non-Federal sources .....	-6	-6	-4
4123 Non-Federal sources .....	-61	-59	-55
4123 Non-Federal sources .....	-22	-28	-29
4123 Non-Federal sources .....	-3	.....	.....
4130 Offsets against gross budget authority and outlays (total) ....	-201	-207	-193
4170 Outlays, net (mandatory) .....	-10	23	6
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-10	23	6

The Insurance Act of 1951 established the Service-Disabled Veterans Insurance (S-DVI) program for veterans with service-connected disabilities. S-DVI closed to new policy issuances after December 31, 2022, for veterans who separated from the service on or after April 25, 1951. This fund finances the payment of claims on existing life insurance policies and remains open for new issues at standard rates to veterans having service-connected disabilities.

**OPERATING COSTS**

*Death claims.*—Represents payments to designated beneficiaries.

*All other.*—Represents payments to policyholders who surrender their policies for their cash value and hold endowment policies which have matured.

*Capital investment.*—A policyholder may borrow up to 94 percent of the value of his or her policy.

*Administration.*—Represents the administrative costs of claims processing and account maintenance.

The trend in the number and amount of policies in force is indicated in the following table.

**POLICIES AND INSURANCE IN FORCE**

	2024 actual	2024 est.	2026 est.
Number of policies (EOY) .....	255,737	241,967	228,517
Insurance in force (dollars in millions) (EOY) .....	\$2,693	\$2,533	\$2,366

*Financing.*—Operations are financed from premiums and other receipts. Additional funds are received by transfer from the Veterans Insurance and Indemnities appropriation, instead of direct appropriations to this fund.

*Operating results and financial condition.*—Since premium and other receipts are insufficient to cover operations, the fund continues to project liabilities in excess of assets. The deficit is expected to reach an estimated \$1,622 million by September 30, 2025. The expected deficit is financed by additional funds from the above-mentioned Veterans Insurance and Indemnities appropriations.

**Object Classification** (in millions of dollars)

Identification code 036–4012–0–3–701	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
33.0 Investments and loans .....	32	26	25
42.0 Insurance claims and indemnities .....	159	173	174
99.9 Total new obligations, unexpired accounts .....	191	199	199

**VETERANS REOPENED INSURANCE FUND**

**Program and Financing** (in millions of dollars)

Identification code 036–4010–0–3–701	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Death claims .....	5	4	3
0803 All other .....	2	1	1
0900 Total new obligations, unexpired accounts .....	7	5	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	16	12



Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	1	1
1930	Total budgetary resources available .....	23	17
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	16	12
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	11	9
3010	New obligations, unexpired accounts .....	7	5
3020	Outlays (gross) .....	-9	-7
3050	Unpaid obligations, end of year .....	9	7
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	11	9
3200	Obligated balance, end of year .....	9	7
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	1	1
Outlays, gross:			
4100	Outlays from new mandatory authority .....	1	1
4101	Outlays from mandatory balances .....	8	6
4110	Outlays, gross (total) .....	9	7
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121	Interest on Federal securities .....	-1	-1
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	8	6
<b>Memorandum (non-add) entries:</b>			
5000	Total investments, SOY: Federal securities: Par value .....	32	25
5001	Total investments, EOY: Federal securities: Par value .....	25	19

*Note.*—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The Veterans' Reopened Insurance Fund pays claims and administrative costs on participating life insurance policies issued during the period May 1, 1965, through May 2, 1966, under three life insurance programs: 1) service-disabled standard insurance; 2) service-disabled rated insurance; and 3) nonservice-disabled insurance availing disabled World War II and Korean conflict veterans an opportunity to acquire life insurance coverage who were no longer eligible for other government insurance.

#### *Budget program:*

*Death claims.*—Represents payments to designated beneficiaries.

*Dividends.*—Policyholders participate in the distribution of annual dividends.

*All other.*—This represents resources for the administrative costs of processing claims and maintaining the accounts, and to those policyholders who: (a) surrender their policies for cash value; (b) hold endowment policies which have matured; and (c) have purchased total disability income coverage and subsequently become disabled.

*Policy loans made.*—A policyholder may borrow up to 94 percent of the cash value of their policy at an interest rate adjusted to reflect private sector borrowing costs.

The following table reflects the decrease in the number of policies and the amount of insurance in force:

#### **POLICIES AND INSURANCE IN FORCE**

	2024 actual	2025 est.	2026 est.
Number of policies .....	1,458	1,027	702
Insurance in force (dollars in millions) .....	\$15	\$11	\$8

*Financing.*—Operations are financed from premiums collected from policyholders and interest on investments. Excess earnings of the fund are distributed to the policyholders in the form of an annual dividend.

#### **Object Classification (in millions of dollars)**

Identification code 036-4010-0-3-701	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
42.0	Insurance claims and indemnities .....	6	5
43.0	Interest and dividends .....	1	

99.9	Total new obligations, unexpired accounts .....	7	5	4
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#### **SERVICEMEMBERS' GROUP LIFE INSURANCE FUND**

##### **Program and Financing (in millions of dollars)**

Identification code 036-4009-0-3-701	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801	Premium payments .....	816	660
0803	Payment to GOE .....	2	3
0900	Total new obligations, unexpired accounts (object class 41.0) .....	818	663
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	3,734	4,267
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	1,344	1,048
1801	Change in uncollected payments, Federal sources .....	7	
1850	Spending auth from offsetting collections, mand (total) .....	1,351	1,048
1930	Total budgetary resources available .....	5,085	5,315
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	4,267	4,652
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	2	2
3010	New obligations, unexpired accounts .....	818	663
3020	Outlays (gross) .....	-818	-665
3050	Unpaid obligations, end of year .....	2	
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-35	-42
3070	Change in uncollected pymts, Fed sources, unexpired .....	-7	
3090	Uncollected pymts, Fed sources, end of year .....	-42	-42
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	-33	-40
3200	Obligated balance, end of year .....	-40	-42
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	1,351	1,048
Outlays, gross:			
4100	Outlays from new mandatory authority .....	816	662
4101	Outlays from mandatory balances .....	2	3
4110	Outlays, gross (total) .....	818	665
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121	Interest on Federal securities .....	-151	-185
4123	Non-Federal sources .....	-1,193	-863
4130	Offsets against gross budget authority and outlays (total) ....	-1,344	-1,048
Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired .....	-7	
4170	Outlays, net (mandatory) .....	-526	-383
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	-526	-383
<b>Memorandum (non-add) entries:</b>			
5000	Total investments, SOY: Federal securities: Par value .....	3,699	4,225
5001	Total investments, EOY: Federal securities: Par value .....	4,225	4,607

This fund finances the payment of group life insurance premiums to private insurance companies under the Servicemembers' Group Life Insurance (SGLI) Act of 1965, as amended. SGLI is a program for servicemembers on active duty, ready reservists, members of the National Guard, members of the Commissioned Corps of the National Oceanic and Atmospheric Administration and the Public Health Service, cadets and midshipmen of the four service academies, and members of the Reserve Officer Training Corps. SGLI coverage is available in \$50,000 increments up to the maximum of \$500,000. Veterans' Group Life Insurance (VGLI) is a program of post-separation insurance which allows servicemembers to convert their SGLI coverage to renewable term insurance. Family Servicemembers' Group Life Insurance (FSGLI) is a program extended to the spouses and dependent children of members insured under the SGLI pro-

## SERVICEMEMBERS' GROUP LIFE INSURANCE FUND—Continued

gram. FSGLI provides up to a maximum of \$100,000 of insurance coverage for spouses, not to exceed the amount of SGLI the insured member has in force, and \$10,000 of free coverage for dependent children. Spousal coverage is issued in increments of \$10,000.

The Servicemembers' Group Life Insurance Traumatic Injury Protection Program (TSGLI) became effective December 1, 2005. TSGLI provides for payment between \$25,000 and \$100,000 (depending on the type of injury) to any member of the uniformed services covered by SGLI who sustains a traumatic injury that results in certain serious losses.

## VETERANS AFFAIRS LIFE INSURANCE

## Program and Financing (in millions of dollars)

Identification code 036-4379-0-3-705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Death Claims .....	2	18	35
0802 Cash Surrenders .....	1	1	2
0805 Payment to Insurance account .....	6	9	12
0900 Total new obligations, unexpired accounts .....	9	28	49
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	70	132
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	62	90	112
1801 Change in uncollected payments, Federal sources .....	1		
1850 Spending auth from offsetting collections, mand (total) .....	63	90	112
1930 Total budgetary resources available .....	79	160	244
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	70	132	195
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	6	8
3010 New obligations, unexpired accounts .....	9	28	49
3020 Outlays (gross) .....	-8	-26	-45
3050 Unpaid obligations, end of year .....	6	8	12
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	5	7
3200 Obligated balance, end of year .....	5	7	11
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	63	90	112
Outlays, gross:			
4100 Outlays from new mandatory authority .....	5	20	45
4101 Outlays from mandatory balances .....	3	6	
4110 Outlays, gross (total) .....	8	26	45
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-86	-106	
4121 Interest on Federal securities .....	-1	-4	-6
4123 Non-Federal sources .....	-61		
4130 Offsets against gross budget authority and outlays (total) .....	-62	-90	-112
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4170 Outlays, net (mandatory) .....	-54	-64	-67
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-54	-64	-67
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	18	64	141
5001 Total investments, EOY: Federal securities: Par value .....	64	141	208

Veterans Affairs Life Insurance (VA Life) was established under Public Law 116-315 and is effective starting January 1, 2023, replacing the Service-Disabled Veterans Insurance (S-DVI) program. The program provides

guaranteed whole life insurance coverage to participants and expands eligibility to all service-disabled veterans under age 81 without medical underwriting. Insurance coverage ranges from \$10,000 to \$40,000 and provides financial assurance to beneficiaries. This program is designed to be self-supporting.

## POLICIES AND INSURANCE IN FORCE

	2024 actual	2025 est.	2026 est.
Number of policies (EOY) .....	45,700	64,070	77,570
Insurance in force (dollars in millions) (EOY) .....	\$1,454	\$1,891	\$2,257

## Object Classification (in millions of dollars)

Identification code 036-4379-0-3-705	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
33.0 Investments and loans .....	2	18	35
42.0 Insurance claims and indemnities .....	7	10	14
99.9 Total new obligations, unexpired accounts .....	9	28	49

## VETERANS HOUSING BENEFIT PROGRAM FUND

*For the cost of direct and guaranteed loans, such sums as may be necessary to carry out the program, as authorized by subchapters I through III of chapter 37 of title 38, United States Code: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That, during fiscal year 2026, within the resources available, not to exceed \$500,000 in gross obligations for direct loans are authorized for specially adapted housing loans.*

*In addition, for administrative expenses to carry out the direct and guaranteed loan programs, \$266,736,842.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 036-1119-0-1-704	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	40	2,338	21
0702 Loan guarantee subsidy .....			327
0704 Subsidy for modifications of loan guarantees .....	1,096	2,073	
0705 Reestimates of direct loan subsidy .....	9	8	
0706 Interest on reestimates of direct loan subsidy .....	11	5	
0707 Reestimates of loan guarantee subsidy .....	420	855	
0708 Interest on reestimates of loan guarantee subsidy .....	59	117	
0709 Administrative expenses .....	315	317	267
0900 Total new obligations, unexpired accounts .....	1,950	5,713	615
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			9
1020 Adjustment of unobligated bal brought forward, Oct 1 .....		8	
1070 Unobligated balance (total) .....		8	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	317	317	267
Appropriations, mandatory:			
1200 Appropriation .....	1,635	3,324	348
1200 Appropriation Modification of Subsidy .....		2,073	
1260 Appropriations, mandatory (total) .....	1,635	5,397	348
1900 Budget authority (total) .....	1,952	5,714	615
1930 Total budgetary resources available .....	1,952	5,722	624
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....		9	9
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	223	458	457
3010 New obligations, unexpired accounts .....	1,950	5,713	615
3020 Outlays (gross) .....	-1,715	-5,714	-615
3050 Unpaid obligations, end of year .....	458	457	457
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	223	458	457

3200	Obligated balance, end of year .....	458	457	457
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	317	317	267
Outlays, gross:				
4010	Outlays from new discretionary authority .....	28	317	267
4011	Outlays from discretionary balances .....	92		
4020	Outlays, gross (total) .....	120	317	267
Mandatory:				
4090	Budget authority, gross .....	1,635	5,397	348
Outlays, gross:				
4100	Outlays from new mandatory authority .....	1,595	4,939	348
4101	Outlays from mandatory balances .....		458	
4110	Outlays, gross (total) .....	1,595	5,397	348
4180	Budget authority, net (total) .....	1,952	5,714	615
4190	Outlays, net (total) .....	1,715	5,714	615

**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 036-1119-0-1-704	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Acquired Direct Loans .....	402	9,468	174
115004 Vendee Direct Loans .....	11	75	520
115999 Total direct loan levels .....	413	9,543	694
Direct loan subsidy (in percent):			
132001 Acquired Direct Loans .....	11.99	24.70	12.11
132004 Vendee Direct Loans .....	-27.93	-28.97	-31.21
132999 Weighted average subsidy rate .....	10.93	24.28	-20.35
Direct loan subsidy budget authority:			
133001 Acquired Direct Loans .....	41	2,338	21
133004 Vendee Direct Loans .....	-4	-22	-162
133999 Total subsidy budget authority .....	37	2,316	-141
Direct loan subsidy outlays:			
134001 Acquired Direct Loans .....	1,096	2,338	21
134004 Vendee Direct Loans .....	-4	-22	-162
134999 Total subsidy outlays .....	1,092	2,316	-141
Direct loan reestimates:			
135001 Acquired Direct Loans .....	2	-1,061	
135004 Vendee Direct Loans .....	5	6	
135005 Acquired and Vendee Loan Reestimates .....	11	1	
135999 Total direct loan reestimates .....	18	-1,054	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Housing Guaranteed Loans .....	155,490	217,411	223,713
215999 Total loan guarantee levels .....	155,490	217,411	223,713
Guaranteed loan subsidy (in percent):			
232001 Housing Guaranteed Loans .....	-0.3	-1.9	0.15
232999 Weighted average subsidy rate .....	-0.3	-1.9	0.15
Guaranteed loan subsidy budget authority:			
233001 Housing Guaranteed Loans .....	-47	-417	327
233999 Total subsidy budget authority .....	-47	-417	327
Guaranteed loan subsidy outlays:			
234001 Housing Guaranteed Loans .....	-5,073	1,656	327
234999 Total subsidy outlays .....	-5,073	1,656	327
Guaranteed loan reestimates:			
235001 Housing Guaranteed Loans .....	336	-2,688	
235002 Guaranteed Loan Sale Securities—Vendee .....	-4	1	
235999 Total guaranteed loan reestimates .....	332	-2,687	
Administrative expense data:			
3510 Budget authority .....	317	317	267
3590 Outlays from new authority .....	120	302	267

**Veterans Affairs (VA) Housing Credit Program Account.**—The housing credit program account helps eligible veterans, active duty personnel, surviving spouses, and members of the Reserves and National Guard purchase, retain, and adapt homes in recognition of their service to the Nation. When a borrower purchases a house or refinances a home mortgage loan using a VA guaranty, the program operates by substituting the Federal Government's guaranty for a down payment that might otherwise be required.

Under 38 U.S.C. 3703, the VA guaranty amount for a borrower with full entitlement (first-time users of the program or users whose entitlement is fully restored) is as follows:

- (a) 50 percent for loans of \$45,000 or less;
- (b) \$22,500 for loans greater than \$45,000, but no more than \$56,250;
- (c) the lesser of \$36,000 or 40 percent of the loan amount for loans greater than \$56,250, but not more than \$144,000; or
- (d) 25 percent of the loan amount for loans of \$144,001 or greater.

The housing credit program account provides annual appropriations for the corporate leadership and operational support to VA's housing credit programs. The housing credit program facilitates the extension of private capital, on more liberal terms than generally available to nonveterans, to assist veterans and servicemembers in obtaining housing credit, and assist veterans in retaining their homes during periods of temporary economic difficulty through intensive supplemental mortgage loan servicing.

**WORKLOAD**

(in thousands)			
	2024 actual	2025 est.	2026 est.
Construction and valuation .....	421	433	518
Loan processing .....	257	147	320
Loan service and claims .....	120	142	141

**Object Classification** (in millions of dollars)

Identification code 036-1119-0-1-704	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	315	317	267
41.0 Grants, subsidies, and contributions .....	1,635	5,396	348
99.9 Total new obligations, unexpired accounts .....	1,950	5,713	615

**HOUSING DIRECT LOAN FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 036-4127-0-3-704	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Property sales expense .....			1
0004 Property management/other expense .....	1	1	5
0091 Direct program activities, subtotal .....	1	1	6
Credit program obligations:			
0710 Direct loan obligations .....	413	9,543	694
0713 Payment of interest to Treasury .....	220	143	199
0740 Negative subsidy obligations .....	4	22	162
0742 Downward reestimates paid to receipt accounts .....		1,008	
0743 Interest on downward reestimates .....	2	59	
0791 Direct program activities, subtotal .....	639	10,775	1,055
0900 Total new obligations, unexpired accounts .....	640	10,776	1,061
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	134	1,239	7
1020 Adjustment of unobligated bal brought forward, Oct 1 .....		8	
1023 Unobligated balances applied to repay debt .....	-103	-1,239	
1070 Unobligated balance (total) .....	31	8	7
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	5,178	8,437	1,040
1422 Borrowing authority applied to repay debt .....	-4,732		
1440 Borrowing authority, mandatory (total) .....	446	8,437	1,040
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1,375	2,691	967
1801 Change in uncollected payments, Federal sources .....	40		
1825 Spending authority from offsetting collections applied to repay debt .....	-13	-353	-946
1850 Spending auth from offsetting collections, mand (total) .....	1,402	2,338	21
1900 Budget authority (total) .....	1,848	10,775	1,061
1930 Total budgetary resources available .....	1,879	10,783	1,068
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,239	7	7

HOUSING DIRECT LOAN FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 036-4127-0-3-704	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	1	191
3010 New obligations, unexpired accounts .....	640	10,776	1,061
3020 Outlays (gross) .....	-643	-10,586	-1,238
3050 Unpaid obligations, end of year .....	1	191	14
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-40	-40
3070 Change in uncollected pymts, Fed sources, unexpired .....	-40		
3090 Uncollected pymts, Fed sources, end of year .....	-40	-40	-40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	-39	151
3200 Obligated balance, end of year .....	-39	151	-26
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,848	10,775	1,061
Financing disbursements:			
4110 Outlays, gross (total) .....	643	10,586	1,238
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources: Payments from program account .....	-1,115	-2,352	-21
4122 Interest on uninvested funds .....	-227		
4123 Interest and principal received on loans .....	-30	-336	-926
4123 Fees .....		-2	-12
4123 Cash sale of properties .....	-3	-1	-8
4130 Offsets against gross budget authority and outlays (total) ....	-1,375	-2,691	-967
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-40		
4160 Budget authority, net (mandatory) .....	433	8,084	94
4170 Outlays, net (mandatory) .....	-732	7,895	271
4180 Budget authority, net (total) .....	433	8,084	94
4190 Outlays, net (total) .....	-732	7,895	271

## Status of Direct Loans (in millions of dollars)

Identification code 036-4127-0-3-704	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	413	9,543	694
1150 Total direct loan obligations .....	413	9,543	694
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	232	561	9,945
1231 Disbursements: Direct loan disbursements .....	413	9,543	694
1251 Repayments: Repayments and prepayments .....	-20	-214	-656
1263 Write-offs for default: Direct loans .....		-8	-75
1264 Other adjustments, net (+ or -) .....	-64	63	
1290 Outstanding, end of year .....	561	9,945	9,908

## Balance Sheet (in millions of dollars)

Identification code 036-4127-0-3-704	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	137	1,199
Investments in U.S. securities:		
1106 Receivables, net .....	46	54
1206 Non-Federal assets: Receivables, net .....	2	2
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	232	561
1402 Interest receivable .....	11	10
1404 Foreclosed property .....	4	2
1405 Allowance for subsidy cost (-) .....	46	104
1499 Net present value of assets related to direct loans .....	293	677
1901 Other Federal assets: Other assets .....	1	1
1999 Total assets .....	479	1,933
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....	5	801
2103 Debt .....	471	1,130
2105 Other .....	3	2
Non-Federal liabilities:		
2201 Accounts payable .....		

2207 Other .....		
2999 Total liabilities .....	479	1,933
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	479	1,933

## HOUSING GUARANTEED LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 036-4129-0-3-704	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Losses on defaulted loans .....	378	244	1,281
0005 Payment to trustee reserve .....	2		
0009 Property sales expense .....	52	31	211
0010 Property management expense .....	112	31	215
0011 Property improvement expense .....		1	6
0012 Loans acquired .....	402	9,468	175
0013 Refunds .....	95	328	337
0091 Direct program activities, subtotal .....	1,041	10,103	2,225
Credit program obligations:			
0711 Default claim payments on principal .....	430	387	2,679
0713 Payment of interest to Treasury .....	4		
0740 Negative subsidy obligations .....	47	417	
0741 Modification savings .....	5,027		
0742 Downward reestimates paid to receipt accounts .....	138	3,375	
0743 Interest on downward reestimates .....	9	286	
0791 Direct program activities, subtotal .....	5,655	4,465	2,679
0900 Total new obligations, unexpired accounts .....	6,696	14,568	4,904
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11,083	7,683	7,982
1022 Capital transfer of unobligated balances to general fund .....	-156	-60	
1033 Recoveries of prior year paid obligations .....	6		
1070 Unobligated balance (total) .....	10,933	7,623	7,982
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation .....	20	72	
Borrowing authority, mandatory:			
1400 Borrowing authority .....	60	4,076	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3,369	14,866	5,136
1801 Change in uncollected payments, Federal sources .....	-3		
1820 Capital transfer of spending authority from offsetting collections to general fund .....		-11	
1825 Spending authority from offsetting collections applied to repay debt .....		-4,076	
1850 Spending auth from offsetting collections, mand (total) .....	3,366	10,779	5,136
1900 Budget authority (total) .....	3,446	14,927	5,136
1930 Total budgetary resources available .....	14,379	22,550	13,118
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7,683	7,982	8,214

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	158	211	212
3010 New obligations, unexpired accounts .....	6,696	14,568	4,904
3020 Outlays (gross) .....	-6,643	-14,567	-5,015
3050 Unpaid obligations, end of year .....	211	212	101
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3		
3070 Change in uncollected pymts, Fed sources, unexpired .....	3		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	155	211	212
3200 Obligated balance, end of year .....	211	212	101

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	3,446	14,927	5,136
Financing disbursements:			
4110 Outlays, gross (total) .....	6,643	14,567	5,015
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account .....	-479	-972	-327
4120 Recoveries from DLFA .....	-416	-9,544	-694
4120 Modification of subsidy .....		-2,073	

4122	Interest on uninvested funds .....	-195	-142	-143
4123	Funding fees .....	-1,395	-1,709	-1,774
4123	Cash sale of properties .....	-726	-304	-2,102
4123	Transferred Collections to the U.S. Treasury .....	-164	-122	-96
4130	Offsets against gross budget authority and outlays (total) ....	-3,375	-14,866	-5,136
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired .....	3		
4143	Recoveries of prior year paid obligations, unexpired accounts .....	6		
4150	Additional offsets against budget authority only (total) .....	9		
4160	Budget authority, net (mandatory) .....	80	61	
4170	Outlays, net (mandatory) .....	3,268	-299	-121
4180	Budget authority, net (total) .....	80	61	
4190	Outlays, net (total) .....	3,268	-299	-121

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 036-4129-0-3-704	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	155,490	217,411	223,713
2150 Total guaranteed loan commitments .....	155,490	217,411	223,713
2199 Guaranteed amount of guaranteed loan commitments .....	42,916	60,006	61,745
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	995,021	1,060,390	1,203,910
2231 Disbursements of new guaranteed loans .....	155,490	217,411	223,713
2251 Repayments and prepayments .....	-88,767	-63,593	-68,921
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-189	-60	-5
2262 Terminations for default that result in acquisition of property .....	-430	-387	-2,679
2263 Terminations for default that result in claim payments .....	-593	-9,652	-1,450
2264 Other adjustments, net .....	-142	-199	
2290 Outstanding, end of year .....	1,060,390	1,203,910	1,354,568
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	266,616	302,934	341,003
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	1,867	1,820	1,869
2331 Disbursements for guaranteed loan claims .....	188	60	5
2351 Repayments of loans receivable .....	-152	-94	-96
2364 Other adjustments, net .....	-83	83	
2390 Outstanding, end of year .....	1,820	1,869	1,778

**Balance Sheet** (in millions of dollars)

Identification code 036-4129-0-3-704	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury .....	11,222	7,896
Investments in U.S. securities:		
1106 Receivables, net .....	5	706
1206 Non-Federal assets: Receivables, net .....	11	7
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	1,867	1,820
1504 Accounts receivable from foreclosed property .....		
1504 Foreclosed property .....	556	261
1599 Net present value of assets related to defaulted guaranteed loans .....	2,423	2,081
1999 Total assets .....	13,661	10,690
LIABILITIES:		
Federal liabilities:		
2103 Debt .....		60
2105 Other liabilities .....	4,628	3,353
Non-Federal liabilities:		
2201 Accounts payable .....	157	211
2204 Non-federal liabilities for loan guarantees .....	8,873	7,042
2999 Total liabilities .....	13,658	10,666
NET POSITION:		
3100 Unexpended appropriations .....	3	24
3300 Cumulative results of operations .....		
3999 Total net position .....	3	24

4999	Total liabilities and net position .....	13,661	10,690
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**HOUSING LIQUIDATING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 036-4025-0-3-704	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	
1022 Capital transfer of unobligated balances to general fund .....	-1	-1	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3	3	2
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-2	-3	-2
1850 Spending auth from offsetting collections, mand (total) .....	1		
1930 Total budgetary resources available .....	1		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3020 Outlays (gross) .....		-1	
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	
3200 Obligated balance, end of year .....	1		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....	1		
Outlays, gross:			
4101 Outlays from mandatory balances .....		1	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Loan repayments and prepayments .....	-3	-3	-2
4180 Budget authority, net (total) .....	-2	-3	-2
4190 Outlays, net (total) .....	-3	-2	-2
Memorandum (non-add) entries:			
5010 Total investments, SOY: non-Fed securities: Market value .....	140	140	
5011 Total investments, EOY: non-Fed securities: Market value .....	140		

**Status of Direct Loans** (in millions of dollars)

Identification code 036-4025-0-3-704	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	24	3	3
1264 Other adjustments, net (+ or -) .....	-21		
1290 Outstanding, end of year .....	3	3	3

**Balance Sheet** (in millions of dollars)

Identification code 036-4025-0-3-704	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury .....	2	2
Non-Federal assets:		
1201 Investments in non-Federal securities, net .....	139	139
1206 Receivables, net .....		
1601 Direct loans, gross .....	24	3
1602 Interest receivable .....	20	16
1603 Allowance for estimated uncollectible loans and interest (-) .....	-41	-16
1604 Direct loans and interest receivable, net .....	3	3
1605 Accounts receivable from foreclosed property .....		
1699 Value of assets related to direct loans .....	3	3
1701 Defaulted guaranteed loans, gross .....		
1703 Allowance for estimated uncollectible loans and interest (-) .....		
1704 Defaulted guaranteed loans and interest receivable, net .....		
1706 Foreclosed property .....		
1799 Value of assets related to loan guarantees .....		
1999 Total assets .....	144	144

## HOUSING LIQUIDATING ACCOUNT—Continued

## Balance Sheet—Continued

Identification code 036–4025–0–3–704	2023 actual	2024 actual
<b>LIABILITIES:</b>		
Non-Federal liabilities:		
2201 Accounts payable .....	1	1
2204 Liabilities for loan guarantees .....	143	143
2207 Other Deferred Revenue .....		
2999 Total liabilities .....	144	144
4999 Total liabilities and net position .....	144	144

## NATIVE AMERICAN VETERAN HOUSING LOAN PROGRAM ACCOUNT

For the cost of direct loans, \$6,865,235, as authorized by subchapter V of chapter 37 of title 38, United States Code: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That funds made available under this heading are available to subsidize gross obligations for the principal amount of direct loans not to exceed \$75,000,000.

In addition, for administrative expenses necessary to carry out the direct loan program \$5,845,241, which may be paid as appropriate to the appropriations for "General Operating Expenses, Veterans Benefits Administration" and "General Administration".

## VOCATIONAL REHABILITATION LOANS PROGRAM ACCOUNT

For the cost of direct loans, \$45,428, as authorized by chapter 31 of title 38, United States Code: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That funds made available under this heading are available to subsidize gross obligations for the principal amount of direct loans not to exceed \$1,394,442.

In addition, for administrative expenses necessary to carry out the direct loan program, \$507,254, which may be paid to the appropriation for "General Operating Expenses, Veterans Benefits Administration".

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 036–1120–0–1–704	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....			7
0705 Reestimates of direct loan subsidy .....	2	7	
0706 Interest on reestimates of direct loan subsidy .....		1	
0709 Administrative expenses .....	3	3	6
0900 Total new obligations, unexpired accounts (object class 25.2) .....	5	11	13
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3	3	13
Appropriations, mandatory:			
1200 Appropriation .....	2	8	
1900 Budget authority (total) .....	5	11	13
1930 Total budgetary resources available .....	7	13	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		3	3
3010 New obligations, unexpired accounts .....	5	11	13
3020 Outlays (gross) .....	-2	-11	-13
3050 Unpaid obligations, end of year .....	3	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		3	3
3200 Obligated balance, end of year .....	3	3	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	13

Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	13	
Mandatory:			
4090 Budget authority, gross .....	2	8	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	5		
4101 Outlays from mandatory balances .....	2	3	
4110 Outlays, gross (total) .....	2	8	
4180 Budget authority, net (total) .....	5	11	13
4190 Outlays, net (total) .....	2	11	13

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 036–1120–0–1–704	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Native American Direct Loans .....	10	18	43
115003 Vocational Rehabilitation .....	2	2	1
115999 Total direct loan levels .....	12	20	44
Direct loan subsidy (in percent):			
132002 Native American Direct Loans .....	-20.26	-60	15.83
132003 Vocational Rehabilitation .....	3.87	4.12	3.26
132999 Weighted average subsidy rate .....	-16.24	-13	15.54
Direct loan subsidy budget authority:			
133002 Native American Direct Loans .....	-2		7
133999 Total subsidy budget authority .....	-2		7
Direct loan subsidy outlays:			
134002 Native American Direct Loans .....	-2		7
134999 Total subsidy outlays .....	-2		7
Direct loan reestimates:			
135002 Native American Direct Loans .....	-4	7	
135999 Total direct loan reestimates .....	-4	7	
Administrative expense data:			
3510 Budget authority .....	2	3	6
3590 Outlays from new authority .....		3	6

The Native American Veteran Housing Loan program provides direct loans to veterans living on trust lands under 38 U.S.C. chapter 37, section 3761. These loans are available to purchase, construct, or improve homes to be occupied as the veteran's residence. This program began as a pilot in 1993 and was made permanent on June 15, 2006, through Public Law 109–233.

The Vocational Rehabilitation Loan program: In accordance with 38 U.S.C. 3112 and 38 CFR 21.274, a Revolving Fund Loan (RFL) is a non-interest loan from the revolving fund, established to provide advances to veterans who would otherwise be unable to begin or continue in a rehabilitation program without such assistance. This program is authorized by Chapter 31 of 38 U.S.C. 3112. Repayment of the loan is made in monthly installments from future payments of compensation or pension payments, educational assistance allowance, retirement pay, or subsistence allowance payments.

## NATIVE AMERICAN DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 036–4130–0–3–704	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	9	18	43
0713 Payment of interest to Treasury .....	3	3	4
0740 Negative subsidy obligations .....	2		
0742 Downward reestimates paid to receipt accounts .....	5		
0743 Interest on downward reestimates .....	1		
0900 Total new obligations, unexpired accounts .....	20	21	47
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	12	12
1023 Unobligated balances applied to repay debt .....	-9		
1070 Unobligated balance (total) .....	6	12	12

Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	16	14 40
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	12	17 18
1825	Spending authority from offsetting collections applied to repay debt .....	-2	-10 -11
1850	Spending auth from offsetting collections, mand (total) .....	10	7 7
1900	Budget authority (total) .....	26	21 47
1930	Total budgetary resources available .....	32	33 59
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	12	12 12
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1 2
3010	New obligations, unexpired accounts .....	20	21 47
3020	Outlays (gross) .....	-20	-20 -43
3050	Unpaid obligations, end of year .....	1	2 6
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1	1 2
3200	Obligated balance, end of year .....	1	2 6
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	26	21 47
Financing disbursements:			
4110	Outlays, gross (total) .....	20	20 43
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-2	-8 -7
4122	Interest on uninvested funds .....	-1	.....
4123	Non-federal sources - Repayments and prepayments of principal .....	-7	-6 -7
4123	Non-Federal sources - Interest received on loans .....	-2	-3 -4
4130	Offsets against gross budget authority and outlays (total) ....	-12	-17 -18
4160	Budget authority, net (mandatory) .....	14	4 29
4170	Outlays, net (mandatory) .....	8	3 25
4180	Budget authority, net (total) .....	14	4 29
4190	Outlays, net (total) .....	8	3 25

**Status of Direct Loans (in millions of dollars)**

Identification code 036-4130-0-3-704			
	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority .....	9	18 43
1150	Total direct loan obligations .....	9	18 43
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year .....	70	71 85
1231	Disbursements: Direct loan disbursements .....	9	16 39
1251	Repayments: Repayments and prepayments .....	-8	-2 -7
1290	Outstanding, end of year .....	71	85 117

**Balance Sheet (in millions of dollars)**

Identification code 036-4130-0-3-704			
	2023 actual	2024 actual	
<b>ASSETS:</b>			
Federal assets:			
1101	Fund balances with Treasury .....	16	13
Investments in U.S. securities:			
1106	Receivables, net .....	.....	7
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	70	71
1402	Interest receivable .....	1	1
1405	Other assets .....	15	8
1499	Net present value of assets related to direct loans .....	86	80
1999	Total assets .....	102	100
<b>LIABILITIES:</b>			
Federal liabilities:			
2103	Federal liabilities debt .....	92	97
2105	Other liabilities .....	10	2
2999	Total liabilities .....	102	99
<b>NET POSITION:</b>			
3300	Cumulative results of operations .....	.....	1

4999	Total liabilities and net position .....	102	100
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**TRANSITIONAL HOUSING DIRECT LOAN FINANCING ACCOUNT****Program and Financing (in millions of dollars)**

Identification code 036-4258-0-3-704			
	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	4	4 4
1930	Total budgetary resources available .....	4	4 4
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	4	4 4
4180	Budget authority, net (total) .....	.....	.....
4190	Outlays, net (total) .....	.....	.....

**Status of Direct Loans (in millions of dollars)**

Identification code 036-4258-0-3-704			
	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1121	Limitation available from carry-forward .....	95	95 95
1143	Unobligated limitation carried forward .....	-95	-95 -95
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year .....	4	4 4
1290	Outstanding, end of year .....	4	4 4

**Balance Sheet (in millions of dollars)**

Identification code 036-4258-0-3-704			
	2023 actual	2024 actual	
<b>ASSETS:</b>			
1101	Federal assets: Fund balances with Treasury .....	4	4
1401	Net value of assets related to post-1991 direct loans receivable:	4	4
	Direct loans receivable, gross .....	.....	.....
1999	Total assets .....	8	8
<b>LIABILITIES:</b>			
Federal liabilities:			
2103	Debt .....	4	4
2105	Loan Guaranty/Other Liabilities .....	4	4
2999	Total liabilities .....	8	8
4999	Total liabilities and net position .....	8	8

**VOCATIONAL REHABILITATION DIRECT LOAN FINANCING ACCOUNT****Program and Financing (in millions of dollars)**

Identification code 036-4112-0-3-702			
	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710	Direct loan obligations .....	1	2 1
0900	Total new obligations, unexpired accounts .....	1	2 1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	.....	1 1
Financing authority:			
Borrowing authority, mandatory:			
1400	Authority to borrow (indefinite) .....	1	2 1
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	1	2 2
1825	Spending authority from offsetting collections applied to repay debt .....	.....	-2 -2
1850	Spending auth from offsetting collections, mand (total) .....	1	.....
1900	Budget authority (total) .....	2	2 1
1930	Total budgetary resources available .....	2	3 2
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1	1 1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	1	2 1

# **VOCATIONAL REHABILITATION DIRECT LOAN FINANCING ACCOUNT—Continued**

## **Program and Financing—Continued**

Identification code 036–4112–0–3–702	2024 actual	2025 est.	2026 est.
3020 Outlays (gross) .....	-1	-2	-1
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	2	1
Financing disbursements:			
4110 Outlays, gross (total) .....	1	2	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Repayments and prepayments of principal .....	-1	-2	-2
4180 Budget authority, net (total) .....	1		-1
4190 Outlays, net (total) .....			-1

### **Status of Direct Loans (in millions of dollars)**

Identification code 036–4112–0–3–702	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	1	2	1
1150 Total direct loan obligations .....	1	2	1
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1	1	1
1231 Disbursements: Direct loan disbursements .....	1	2	1
1251 Repayments: Repayments and prepayments .....	-1	-2	-1
1290 Outstanding, end of year .....	1	1	1

### **Balance Sheet (in millions of dollars)**

Identification code 036–4112–0–3–702	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
Investments in U.S. securities:		
1104 Investments US Securities .....		
1401 Net value of assets related to post-1991 direct loans receivable:	1	1
Direct loans receivable, gross .....		
1999 Total assets .....	1	1
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	1	1
4999 Total liabilities and net position .....	1	1

## **Trust Funds**

### **POST-VIETNAM ERA VETERANS EDUCATION ACCOUNT**

#### **Program and Financing (in millions of dollars)**

Identification code 036–8133–0–7–702	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Disenrollments .....	3	1	1
0900 Total new obligations, unexpired accounts (object class 44.0) .....	3	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	50	47	46
1930 Total budgetary resources available .....	50	47	46
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	47	46	45
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	3	1	1
3020 Outlays (gross) .....	-3	-1	-1
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1

#### **Budget authority and outlays, net:**

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	3	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	3	1	1

The Post-Vietnam Era Veterans' Educational Assistance Program was established under Public Law 94–502, Veterans' Education and Employment Assistance Act, 1976. This program consists of voluntary contributions by eligible servicemembers and matching contributions provided by the Department of Defense and provides educational assistance payments to participants who entered the service after December 31, 1976. Chapter 32, title 38, U.S.C. Section 901 is a non-contributory program with educational assistance provided by the Department of Defense. Public Law 99–576, enacted October 28, 1986, closed the program permanently for new enrollments effective March 31, 1987. The estimated activity in the fund follows:

#### **CONTRIBUTIONS, PARTICIPANTS, DISENROLLMENTS, REFUNDS AND TRAINEES**

	2024 actual	2025 est.	2026 est.
Total program obligations (in thousands) .....	\$3,023	\$907	\$680
Number of disenrollments .....	5,231	1,569	1,177
Total refunds (in thousands) .....	\$3,023	\$907	\$680
Average Refund .....	\$578	\$578	\$578
Total trainees .....	0	0	0
Total trainee cost (in thousands) .....	\$0	\$0	\$0
Average trainee cost .....	\$0	\$0	\$0
Section 901 trainees .....	0	0	0
Total Section 901 trainee cost (in thousands) .....	\$0	\$0	\$0
Average Section 901 trainee cost .....	\$0	\$0	\$0

## **NATIONAL SERVICE LIFE INSURANCE FUND**

### **Special and Trust Fund Receipts (in millions of dollars)**

Identification code 036–8132–0–7–701	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	563	381	246
Receipts:			
Current law:			
1130 NSLI Fund, Premium and Other Receipts .....	9	7	5
1140 NSLI Fund, Interest .....	20	13	9
1199 Total current law receipts .....	29	20	14
1999 Total receipts .....	29	20	14
2000 Total: Balances and receipts .....	592	401	260
Appropriations:			
Current law:			
2101 National Service Life Insurance Fund .....	-29	-20	-14
2103 National Service Life Insurance Fund .....	-182	-135	-92
2199 Total current law appropriations .....	-211	-155	-106
2999 Total appropriations .....	-211	-155	-106
5099 Balance, end of year .....	381	246	154

#### **Program and Financing (in millions of dollars)**

Identification code 036–8132–0–7–701	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Death claims .....	114	82	50
0003 Matured endowments .....	28	49	37
0004 Cash surrenders .....	59	10	7
0005 Dividends .....	5	8	8
0006 Interest paid on dividend credits and deposits .....		2	1
0007 Payment to general operating expenses .....	4	3	2
0091 Total operating expenses .....	210	154	105
0201 Capital investment: Policy loans .....	1	1	1
0799 Total direct obligations .....	211	155	106
0801 Death claims .....	4	3	2
0803 Matured endowments .....	1	2	2
0804 Cash surrenders .....	2		
0899 Total reimbursable obligations .....	7	5	4



0900	Total new obligations, unexpired accounts .....	218	160	110
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	29	20	14
1203	Appropriation (previously unavailable)(special or trust) ....	182	135	92
1260	Appropriations, mandatory (total) .....	211	155	106
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	7	5	4
1900	Budget authority (total) .....	218	160	110
1930	Total budgetary resources available .....	218	160	110
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	278	211	148
3010	New obligations, unexpired accounts .....	218	160	110
3020	Outlays (gross) .....	-285	-223	-154
3050	Unpaid obligations, end of year .....	211	148	104
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	278	211	148
3200	Obligated balance, end of year .....	211	148	104
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	218	160	110
Outlays, gross:				
4100	Outlays from new mandatory authority .....	36	103	18
4101	Outlays from mandatory balances .....	249	120	136
4110	Outlays, gross (total) .....	285	223	154
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-7	-5	-4
4180	Budget authority, net (total) .....	211	155	106
4190	Outlays, net (total) .....	278	218	150
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	832	586	356
5001	Total investments, EOY: Federal securities: Par value .....	586	356	220

*Note.*—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The National Service Life Insurance Fund was established in 1940. It is for the World War II servicemembers' and veterans' insurance program. Over 22 million policies were issued under this program. Activity of the fund reflects a declining claim workload. The trend in the number and amount of policies in force is shown as follows:

**POLICIES AND INSURANCE IN FORCE**

	2024 actual	2025 est.	2026 est.
Number of policies .....	28,248	16,664	9,599
Insurance in force (dollars in millions) .....	\$349	\$213	\$117

This fund is operated on a commercial basis to the extent possible. The income of the fund is derived from premium receipts, interest on investments, and payments which are made to the fund from the Veterans Insurance and Indemnities appropriation.

Assets of the fund, which are largely invested in special interest-bearing Treasury securities and in policy loans, are expected to decrease from an estimated \$380 million as of September 30, 2025 to \$228 million as of September 30, 2026. The actuarial estimate of policy obligations as of September 30, 2026, totals \$212 million, leaving a balance of \$16 million for contingency reserves.

**Status of Funds (in millions of dollars)**

Identification code 036-8132-0-7-701	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	841	592	394
0999 Total balance, start of year .....	841	592	394
Cash income during the year:			
Current law:			
Receipts:			
1130 NSLI Fund, Premium and Other Receipts .....	9	7	5
1130 National Service Life Insurance Fund .....	7	5	4

1150	NSLI Fund, Interest .....	20	13	9
1199	Income under present law .....	36	25	18
1999	Total cash income .....	36	25	18
Cash outgo during year:				
Current law:				
2100	National Service Life Insurance Fund .....	-285	-223	-154
2199	Outgo under current law .....	-285	-223	-154
2999	Total cash outgo (-) .....	-285	-223	-154
Surplus or deficit:				
3110	Excluding interest .....	-269	-211	-145
3120	Interest .....	20	13	9
3199	Subtotal, surplus or deficit .....	-249	-198	-136
3999	Total change in fund balance .....	-249	-198	-136
Unexpended balance, end of year:				
4100	Uninvested balance (net), end of year .....	6	38	38
4200	National Service Life Insurance Fund .....	586	356	220
4999	Total balance, end of year .....	592	394	258

**Object Classification (in millions of dollars)**

Identification code 036-8132-0-7-701		2024 actual	2025 est.	2026 est.
Direct obligations:				
33.0	Investments and loans .....	1	1	1
42.0	Insurance claims and indemnities .....	201	142	94
43.0	Interest and dividends .....	9	12	11
99.0	Direct obligations .....	211	155	106
99.0	Reimbursable obligations .....	7	5	4
99.9	Total new obligations, unexpired accounts .....	218	160	110

**UNITED STATES GOVERNMENT LIFE INSURANCE FUND****Special and Trust Fund Receipts (in millions of dollars)**

Identification code 036-8150-0-7-701	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
5099 Balance, end of year .....	1	1	1

**Program and Financing (in millions of dollars)**

Identification code 036-8150-0-7-701		2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1	.....
3020	Outlays (gross) .....	.....	-1	.....
3050	Unpaid obligations, end of year .....	1	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1	1	.....
3200	Obligated balance, end of year .....	1	.....	.....
<b>Budget authority and outlays, net:</b>				
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	.....	1	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	1	.....
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	1	1	1
5001	Total investments, EOY: Federal securities: Par value .....	1	1	1

*Note.*—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The United States Government Life Insurance Fund (USGLI) was established in 1919 to receive premiums and pay claims on insurance issued under the provisions of the War Risk Insurance Act. The general decline in the activity of the fund is indicated in the table below. All USGLI pro-

## UNITED STATES GOVERNMENT LIFE INSURANCE FUND—Continued

gram policies have reached the maturity age. However, the program will continue to disburse insurance annuity benefits to beneficiaries.

## POLICIES AND INSURANCE IN FORCE

	2024 actual	2025 est.	2026 est.
Number of policies .....	0	0	0
Insurance in force (dollars in millions) .....	\$0	\$0	\$0

The fund is operated on a commercial basis to the extent possible. The income of the fund is derived from interest on investments. Effective January 1, 1983, premiums were discontinued because reserves held in the fund were adequate to meet future liabilities of the program.

Assets of the fund, which are invested in interest-bearing securities are estimated to decrease from \$1.2 million as of September 30, 2025, to \$1 million as of September 30, 2026, as payments continue to be disbursed to remaining annuitants. The actuarial evaluation of policy obligations as of September 30, 2026, totals \$0.7 million, leaving a balance of \$0.4 million for contingency reserves.

## Status of Funds (in millions of dollars)

Identification code 036–8150–0–7–701	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	2	1	
0999 Total balance, start of year .....	2	1	
Cash outgo during year:			
Current law:			
2100 United States Government Life Insurance Fund .....		-1	
2199 Outgo under current law .....		-1	
2999 Total cash outgo (-) .....		-1	
Surplus or deficit:			
3110 Excluding interest .....		-1	
3199 Subtotal, surplus or deficit .....		-1	
3298 Rounding adjustment .....	-1		
3299 Total adjustments .....	-1		
3999 Total change in fund balance .....	-1	-1	
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....		-1	-1
4200 United States Government Life Insurance Fund .....	1	1	1
4999 Total balance, end of year .....	1		

## VETERANS SPECIAL LIFE INSURANCE FUND

## Program and Financing (in millions of dollars)

Identification code 036–8455–0–8–701	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Death claims .....	112	98	80
0802 Cash surrenders .....	18	5	5
0803 Dividends .....	1		
0804 All other .....	1	13	17
0806 Capital investment .....	1	1	1
0900 Total new obligations, unexpired accounts .....	133	117	103
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	538	439	348
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	35	26	20
1801 Change in uncollected payments, Federal sources .....	-1		
1850 Spending auth from offsetting collections, mand (total) .....	34	26	20
1930 Total budgetary resources available .....	572	465	368
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	439	348	265
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	279	232	194
3010 New obligations, unexpired accounts .....	133	117	103

3020 Outlays (gross) .....	-180	-155	-135
3050 Unpaid obligations, end of year .....	232	194	162
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	273	227	189
3200 Obligated balance, end of year .....	227	189	157

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	34	26	20
Outlays, gross:			
4100 Outlays from new mandatory authority .....	34	26	20
4101 Outlays from mandatory balances .....	146	129	115
4110 Outlays, gross (total) .....	180	155	135
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-24	-18	-14
4123 Non-Federal sources .....	-11	-4	-3
4123 Non-Federal sources .....		-4	-3
4130 Offsets against gross budget authority and outlays (total) ....	-35	-26	-20
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	1		
4170 Outlays, net (mandatory) .....	145	129	115
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	145	129	115

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	805	663	535
5001 Total investments, EOY: Federal securities: Par value .....	663	535	419

*Note.*—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The Veterans' Special Life Insurance Fund finances the payment of claims on life insurance policies issued before January 3, 1957, to veterans who served in the Armed Forces subsequent to April 1, 1951. No new policies can be issued.

## Benefit program:

*Death claims.*—Represents payments to designated beneficiaries.

*Cash surrenders.*—A policyholder may terminate his or her insurance by cashing in the policy for its cash value.

*Dividends.*—Policyholders participate in the distribution of annual dividends.

*All other.*—Classified in this category are payments to policyholders who: (a) hold endowment policies which have matured; (b) have purchased total disability income coverage and subsequently become disabled; and (c) are paid interest on dividend credits and deposits.

The following table reflects the decrease in the number of policies and the amounts of insurance in force:

## POLICIES AND INSURANCE IN FORCE

	2024 actual	2025 est.	2026 est.
Number of policies .....	32,595	25,100	19,309
Insurance in force (dollars in millions) .....	\$498	\$390	\$289

*Financing.*—Payments from this fund are financed primarily from premium receipts and interest on investments.

## Object Classification (in millions of dollars)

Identification code 036–8455–0–8–701	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
33.0 Investments and loans .....	1	1	1
42.0 Insurance claims and indemnities .....	129	115	101
43.0 Interest and dividends .....	3	1	1
99.9 Total new obligations, unexpired accounts .....	133	117	103

## DEPARTMENTAL ADMINISTRATION

## Federal Funds

## CONSTRUCTION, MAJOR PROJECTS

For constructing, altering, extending, and improving any of the facilities, including parking projects, under the jurisdiction or for the use of the Department of Veterans Affairs, or for any of the purposes set forth in sections 316, 2404, 2406 and chapter 81 of title 38, United States Code, not otherwise provided for, including planning, architectural and engineering services, construction management services, maintenance or guarantee period services costs associated with equipment guarantees provided under the project, services of claims analysts, offsite utility and storm drainage system construction costs, and site acquisition, where the estimated cost of a project is more than the amount set forth in section 8104(a)(3)(A) of title 38, United States Code, or where funds for a project were made available in a previous major project appropriation, \$1,871,000,000, of which \$834,321,000 shall remain available until September 30, 2030, and of which \$1,036,679,000 shall remain available until expended: Provided, That except for advance planning activities, including needs assessments which may or may not lead to capital investments, and other capital asset management related activities, including portfolio development and management activities, and planning, cost estimating, and design for major medical facility projects and major medical facility leases and investment strategy studies funded through the advance planning fund and the planning and design activities funded through the design fund, staffing expenses, and funds provided for the purchase, security, and maintenance of land for the National Cemetery Administration and the Veterans Health Administration through the land acquisition line item, none of the funds made available under this heading shall be used for any project that has not been notified to Congress through the budgetary process or that has not been approved by the Congress through statute, joint resolution, or in the explanatory statement accompanying such Act and presented to the President at the time of enrollment: Provided further, That funds provided for the Veterans Health Administration through the land acquisition line item shall be only for projects included on the five year development plan notified to Congress through the budgetary process: Provided further, That such sums as may be necessary shall be available to reimburse the "General Administration" account for payment of salaries and expenses of all Office of Construction and Facilities Management employees to support the full range of capital infrastructure services provided, including minor construction and leasing services: Provided further, That funds made available under this heading for fiscal year 2026, for each approved project shall be obligated: (1) by the awarding of a construction documents contract by September 30, 2026; and (2) by the awarding of a construction contract by September 30, 2027: Provided further, That the Secretary of Veterans Affairs shall promptly submit to the Committees on Appropriations of both Houses of Congress a written report on any approved major construction project for which obligations are not incurred within the time limitations established above: Provided further, That notwithstanding the requirements of section 8104(a) of title 38, United States Code, amounts made available under this heading for seismic improvement projects and seismic program management activities shall be available for the completion of both new and existing seismic projects of the Department.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## CONSTRUCTION, MAJOR PROJECTS

■ For an additional amount for "Construction, Major Projects", \$4,000,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of Hurricanes Milton and Helene: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

## Program and Financing (in millions of dollars)

Identification code 036–0110–0–1–703	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Medical programs .....	415	1,104	2,140
0002 National cemeteries .....	153	117	379
0005 Staff offices .....	14	10	25
0799 Total direct obligations .....	582	1,231	2,544
0801 Reimbursable program activity - Medical Program .....			1
0900 Total new obligations, unexpired accounts .....	582	1,231	2,545
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,319	3,805	3,539

1001	Discretionary unobligated balance brought fwd, Oct 1 .....	3,266		
1021	Recoveries of prior year unpaid obligations .....	53		
1033	Recoveries of prior year paid obligations .....	137		
1070	Unobligated balance (total) .....	3,509	3,805	3,539
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	1,095	965	1,871
1131	Unobligated balance of appropriations permanently reduced .....	-214		
1160	Appropriation, discretionary (total) .....	881	965	1,871
1900	Budget authority (total) .....	881	965	1,871
1930	Total budgetary resources available .....	4,390	4,770	5,410
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-3		
1941	Unexpired unobligated balance, end of year .....	3,805	3,539	2,865
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	916	909	1,255
3010	New obligations, unexpired accounts .....	582	1,231	2,545
3011	Obligations ("upward adjustments"), expired accounts .....	25	17	17
3020	Outlays (gross) .....	-559	-902	-1,154
3040	Recoveries of prior year unpaid obligations, unexpired .....	-53		
3041	Recoveries of prior year unpaid obligations, expired .....	-2		
3050	Unpaid obligations, end of year .....	909	1,255	2,663
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	916	909	1,255
3200	Obligated balance, end of year .....	909	1,255	2,663
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	881	965	1,871
Outlays, gross:				
4010	Outlays from new discretionary authority .....	161	374	722
4011	Outlays from discretionary balances .....	393	524	427
4020	Outlays, gross (total) .....	554	898	1,149
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-136		
4033	Non-Federal sources .....	-1		
4040	Offsets against gross budget authority and outlays (total) ....	-137		
Additional offsets against gross budget authority only:				
4053	Recoveries of prior year paid obligations, unexpired accounts .....	137		
4060	Additional offsets against budget authority only (total) .....	137		
4070	Budget authority, net (discretionary) .....	881	965	1,871
4080	Outlays, net (discretionary) .....	417	898	1,149
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	5	4	5
4180	Budget authority, net (total) .....	881	965	1,871
4190	Outlays, net (total) .....	422	902	1,154

The Construction, Major Projects appropriation funds construction projects currently costing more than \$30 million. Funding is requested for one on-going project in St. Louis, MO and one on-going project in Riverside, CA (Riverside National Cemetery). Funds are also requested to support homeless affordable housing in West Los Angeles, CA, to support New Hampshire veterans, and for major construction line item requirements, including salaries and associated expenses for staff for the Office of Construction and Facilities Management, to support advance planning and design activities, and hazardous waste.

## Object Classification (in millions of dollars)

Identification code 036–0110–0–1–703		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.2	Other services from non-Federal sources .....	56	118	245
25.3	Other goods and services from Federal sources .....	164	347	717
32.0	Land and structures .....	362	766	1,582
99.0	Direct obligations .....	582	1,231	2,544
99.0	Reimbursable obligations .....			1

## CONSTRUCTION, MAJOR PROJECTS—Continued

## Object Classification—Continued

Identification code 036-0110-0-1-703	2024 actual	2025 est.	2026 est.
99.9 Total new obligations, unexpired accounts .....	582	1,231	2,545

## CONSTRUCTION, MINOR PROJECTS

*For constructing, altering, extending, and improving any of the facilities, including parking projects, under the jurisdiction or for the use of the Department of Veterans Affairs, including planning and assessments of needs which may lead to capital investments, architectural and engineering services, maintenance or guarantee period services costs associated with equipment guarantees provided under the project, services of claims analysts, offsite utility and storm drainage system construction costs, and site acquisition, or for any of the purposes set forth in sections 316, 2404, 2406 and chapter 81 of title 38, United States Code, not otherwise provided for, where the estimated cost of a project is equal to or less than the amount set forth in section 8104(a)(3)(A) of title 38, United States Code, \$232,000,000, of which \$152,000,000 shall remain available until September 30, 2030, and of which \$80,000,000 shall remain available until expended, along with unobligated balances of previous "Construction, Minor Projects" appropriations which are hereby made available for any project where the estimated cost is equal to or less than the amount set forth in such section: Provided, That funds made available under this heading shall be for: (1) repairs to any of the nonmedical facilities under the jurisdiction or for the use of the Department which are necessary because of loss or damage caused by any natural disaster or catastrophe; and (2) temporary measures necessary to prevent or to minimize further loss by such causes.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## CONSTRUCTION, MINOR PROJECTS

**[For an additional amount for "Construction, Minor Projects", \$2,020,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of Hurricanes Milton and Helene: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.] (Disaster Relief Supplemental Appropriations Act, 2025.)**

## Program and Financing (in millions of dollars)

Identification code 036-0111-0-1-703	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Medical programs .....	776	600	360
0002 National cemeteries .....	105	185	185
0003 Regional offices .....	44	45	45
0004 Staff offices .....	79	73	65
0900 Total new obligations, unexpired accounts .....	1,004	903	655
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,364	1,123	914
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	792		
1021 Recoveries of prior year unpaid obligations .....	77		
1070 Unobligated balance (total) .....	1,441	1,123	914
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	692	694	232
1900 Budget authority (total) .....	692	694	232
1930 Total budgetary resources available .....	2,133	1,817	1,146
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-6		
1941 Unexpired unobligated balance, end of year .....	1,123	914	491
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	881	1,358	1,492
3010 New obligations, unexpired accounts .....	1,004	903	655
3011 Obligations ("upward adjustments"), expired accounts .....	29	4	4
3020 Outlays (gross) .....	-463	-773	-512
3040 Recoveries of prior year unpaid obligations, unexpired .....	-77		
3041 Recoveries of prior year unpaid obligations, expired .....	-16		
3050 Unpaid obligations, end of year .....	1,358	1,492	1,639

## Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	881	1,358	1,492
3200 Obligated balance, end of year .....	1,358	1,492	1,639

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	692	694	232
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	127	42
4011 Outlays from discretionary balances .....	445	371	419
4020 Outlays, gross (total) .....	456	498	461
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	692	694	232
4080 Outlays, net (discretionary) .....	455	498	461
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	7	275	51
4180 Budget authority, net (total) .....	692	694	232
4190 Outlays, net (total) .....	462	773	512

The Construction, Minor Projects appropriation funds construction projects costing equal to or less than \$30 million. This account is used to improve the infrastructure of medical facilities and other Department-owned facilities to reduce the risk to patient life and safety, correct code deficiencies, and improve national cemeteries and regional and staff offices.

## Object Classification (in millions of dollars)

Identification code 036-0111-0-1-703	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	6	5	
25.3 Other goods and services from Federal sources .....	42	20	18
32.0 Land and structures .....	956	878	637
99.9 Total new obligations, unexpired accounts .....	1,004	903	655

## GRANTS FOR CONSTRUCTION OF STATE EXTENDED CARE FACILITIES

*For grants to assist States to acquire or construct State nursing home and domiciliary facilities and to remodel, modify, or alter existing hospital, nursing home, and domiciliary facilities in State homes, for furnishing care to veterans as authorized by sections 8131 through 8137 of title 38, United States Code, \$171,000,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 036-0181-0-1-703	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants for construction of state extended care facilities .....	10	496	171
0900 Total new obligations, unexpired accounts (object class 41.0) .....	10	496	171
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	147	325	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	146		
1021 Recoveries of prior year unpaid obligations .....	17		
1070 Unobligated balance (total) .....	164	325	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	171	171	171
1900 Budget authority (total) .....	171	171	171
1930 Total budgetary resources available .....	335	496	171
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	325		

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	839	579	772
3010	New obligations, unexpired accounts .....	10	496	171
3011	Obligations ("upward adjustments"), expired accounts .....	1		
3020	Outlays (gross) .....	-254	-303	-241
3040	Recoveries of prior year unpaid obligations, unexpired .....	-17		
3050	Unpaid obligations, end of year .....	579	772	702
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	839	579	772
3200	Obligated balance, end of year .....	579	772	702
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	171	171	171
Outlays, gross:				
4011	Outlays from discretionary balances .....	91	203	189
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	163	100	52
4180	Budget authority, net (total) .....	171	171	171
4190	Outlays, net (total) .....	254	303	241

The Grants for Construction of State Extended Care Facilities program is authorized by sections 8131 through 8137 of title 38, United States Code. It is a shared program between States and the Department of Veterans Affairs (VA), whereby VA provides no more than 65 percent of the funding for new construction of State home facilities, furnishing of domiciliary or nursing home care to veterans, and expansion, remodeling, or alteration of existing State home facilities. The State is responsible for providing the remaining 35 percent of funding.

#### GRANTS FOR CONSTRUCTION OF VETERANS CEMETERIES

*For grants to assist States and tribal organizations in establishing, expanding, or improving veterans cemeteries as authorized by section 2408 of title 38, United States Code, \$60,000,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 036–0183–0–1–705		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Grants for construction of state veterans cemeteries .....	45	60	60
0900	Total new obligations, unexpired accounts (object class 41.0) .....	45	60	60
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....		20	24
1021	Recoveries of prior year unpaid obligations .....	5	4	4
1070	Unobligated balance (total) .....	5	24	28
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	60	60	60
1930	Total budgetary resources available .....	65	84	88
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	20	24	28
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	113	94	74
3010	New obligations, unexpired accounts .....	45	60	60
3020	Outlays (gross) .....	-59	-76	-58
3040	Recoveries of prior year unpaid obligations, unexpired .....	-5	-4	-4
3050	Unpaid obligations, end of year .....	94	74	72
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	113	94	74
3200	Obligated balance, end of year .....	94	74	72

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	60	60	60
Outlays, gross:				
4010	Outlays from new discretionary authority .....		26	26
4011	Outlays from discretionary balances .....	59	50	32

4020	Outlays, gross (total) .....	59	76	58
4180	Budget authority, net (total) .....	60	60	60
4190	Outlays, net (total) .....	59	76	58

The Grants for the Construction of Veterans Cemeteries program is authorized by section 2408 of title 38, United States Code. Grants are provided to states, counties, territories, and tribal organizations for the establishment, expansion, improvement, or operations and maintenance of veterans cemeteries.

#### COST OF WAR TOXIC EXPOSURES FUND

*For investment in the delivery of veterans' health care associated with exposure to environmental hazards, the expenses incident to the delivery of veterans health care and benefits associated with exposure to environmental hazards, and medical and other research relating to exposure to environmental hazards, as authorized by section 324 of title 38, United States Code, and in addition to amounts otherwise available for such purposes, \$52,676,000,000, which shall become available on October 1, 2025, and shall remain available until expended; and, in addition, \$51,742,000,000, which shall become available on October 1, 2026, and shall remain available until expended.*

#### Program and Financing (in millions of dollars)

Identification code 036–1126–0–1–700		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	VBA General Operating Expenses .....	1,342	1,446	1,190
0002	VHA Research .....	20	46	68
0003	VHA Medical Support and Compliance .....	848	416	400
0004	VHA Medical Services .....	11,706	13,150	35,370
0005	VHA Medical Community Care .....	4,800	17,696	14,030
0006	Office of Information Technology .....	1,081	1,830	1,391
0008	General Administration .....	25	30	59
0900	Total new obligations, unexpired accounts .....	19,822	34,614	52,508
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	4,243	4,738	579
1021	Recoveries of prior year unpaid obligations .....	51		
1070	Unobligated balance (total) .....	4,294	4,738	579
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	20,268	30,455	52,676
1900	Budget authority (total) .....	20,268	30,455	52,676
1930	Total budgetary resources available .....	24,562	35,193	53,255
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-2		
1941	Unexpired unobligated balance, end of year .....	4,738	579	747

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	528	842	5,090
3010	New obligations, unexpired accounts .....	19,822	34,614	52,508
3020	Outlays (gross) .....	-19,457	-30,366	-51,716
3040	Recoveries of prior year unpaid obligations, unexpired .....	-51		
3050	Unpaid obligations, end of year .....	842	5,090	5,882
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	528	842	5,090
3200	Obligated balance, end of year .....	842	5,090	5,882

<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	20,268	30,455	52,676
Outlays, gross:				
4100	Outlays from new mandatory authority .....	14,974	26,924	46,720
4101	Outlays from mandatory balances .....	4,483	3,442	4,996
4110	Outlays, gross (total) .....	19,457	30,366	51,716
4180	Budget authority, net (total) .....	20,268	30,455	52,676
4190	Outlays, net (total) .....	19,457	30,366	51,716

#### Summary of Budget Authority and Outlays (in millions of dollars)

		2024 actual	2025 est.	2026 est.
Enacted/requested:				
Budget Authority .....		20,268	30,455	52,676
Outlays .....		19,457	30,366	51,716

COST OF WAR TOXIC EXPOSURES FUND—Continued  
Summary of Budget Authority and Outlays—Continued

	2024 actual	2025 est.	2026 est.
Legislative proposal, subject to PAYGO:			
Budget Authority .....			165
Outlays .....			165
Total:			
Budget Authority .....	20,268	30,455	52,841
Outlays .....	19,457	30,366	51,881

*Cost of War Toxic Exposures Fund.*—The Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Public Law 117–168; PACT Act) represents the most significant expansion of VA healthcare and disability compensation benefits for veterans exposed to burn pits and other environmental exposures in 30 years. As part of the PACT Act, Congress authorized the Cost of War Toxic Exposures Fund (TEF) to fund healthcare and benefits delivery for veterans exposed to a number of environmental hazards to ensure there is sufficient funding available to cover these costs, without shortchanging other elements of veteran medical care and benefit delivery.

## Object Classification (in millions of dollars)

Identification code 036–1126–0–1–700	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	9,170	10,294	25,194
11.3 Other than full-time permanent .....	20	210	560
11.5 Other personnel compensation .....	150	1,045	3,180
11.9 Total personnel compensation .....	9,340	11,549	28,934
12.1 Civilian personnel benefits .....	459	1,473	3,915
21.0 Travel and transportation of persons .....	749	410	1,185
23.3 Communications, utilities, and miscellaneous charges .....	82	67	52
24.0 Printing and reproduction .....			1
25.1 Advisory and assistance services .....	1,033		
25.2 Other services from non-Federal sources .....	297	19,808	15,632
25.3 Other goods and services from Federal sources .....	69		
25.6 Medical care .....	4,796		
25.7 Operation and maintenance of equipment .....	4		
26.0 Supplies and materials .....	2,964	1,256	2,762
31.0 Equipment .....	29	51	27
99.9 Total new obligations, unexpired accounts .....	19,822	34,614	52,508

## Employment Summary

Identification code 036–1126–0–1–700	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	96,897	77,782	191,433

COST OF WAR TOXIC EXPOSURES FUND  
(Legislative proposal, subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 036–1126–4–1–700	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0004 VHA Medical Services .....			165
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			165
1930 Total budgetary resources available .....			165
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			165
3020 Outlays (gross) .....			-165
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			165
Outlays, gross:			
4100 Outlays from new mandatory authority .....			165
4180 Budget authority, net (total) .....			165

4190 Outlays, net (total) .....	165
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The Budget includes legislative proposals affecting VA health care programs, for which a portion of the estimated costs may be paid from the Toxic Exposures Fund (TEF) and the remaining portion from discretionary appropriations. In 2026, the total estimated cost of the health care legislative proposals that may be paid for from the TEF is \$165 million.

## Object Classification (in millions of dollars)

Identification code 036–1126–4–1–700	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....			121
41.0 Grants, subsidies, and contributions .....			44
99.9 Total new obligations, unexpired accounts .....			165

## GENERAL ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

*For necessary operating expenses of the Department of Veterans Affairs, not otherwise provided for, including administrative expenses in support of Department-wide capital planning, management and policy activities, uniforms, or allowances therefor; not to exceed \$25,000 for official reception and representation expenses; hire of passenger motor vehicles; and reimbursement of the General Services Administration for security guard services, \$440,000,000, of which not to exceed 10 percent shall remain available until September 30, 2027: Provided, That funds provided under this heading may be transferred to "General Operating Expenses, Veterans Benefits Administration".*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 036–0142–0–1–705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0014 General administration .....	456	469	440
0806 General administration, reimbursable program .....	501	553	618
0900 Total new obligations, unexpired accounts .....	957	1,022	1,058
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	35	43	21
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	15		
1021 Recoveries of prior year unpaid obligations .....	4		
1070 Unobligated balance (total) .....	39	43	21
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	475	475	440
1120 Appropriations transferred to other acct [036–0160] .....		-27	
1121 Appropriations transferred from other acct [036–0151] .....	1		
1131 Unobligated balance of appropriations permanently reduced .....	-5		
1160 Appropriation, discretionary (total) .....	471	448	440
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	493	552	621
1701 Change in uncollected payments, Federal sources .....	2		
1750 Spending auth from offsetting collections, disc (total) .....	495	552	621
1900 Budget authority (total) .....	966	1,000	1,061
1930 Total budgetary resources available .....	1,005	1,043	1,082
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-5		
1941 Unexpired unobligated balance, end of year .....	43	21	24

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	224	211	268
3010 New obligations, unexpired accounts .....	957	1,022	1,058
3011 Obligations ("upward adjustments"), expired accounts .....	52		
3020 Outlays (gross) .....	-1,000	-965	-1,076
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3041 Recoveries of prior year unpaid obligations, expired .....	-18		
3050 Unpaid obligations, end of year .....	211	268	250

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-51	-11	-11
3070	Change in uncollected pymts, Fed sources, unexpired .....	-2		
3071	Change in uncollected pymts, Fed sources, expired .....	42		
3090	Uncollected pymts, Fed sources, end of year .....	-11	-11	-11
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	173	200	257
3200	Obligated balance, end of year .....	200	257	239

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	966	1,000	1,061
Outlays, gross:				
4010	Outlays from new discretionary authority .....	767	805	861
4011	Outlays from discretionary balances .....	216	158	213
4020	Outlays, gross (total) .....	983	963	1,074
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-556	-552	-621
4033	Non-Federal sources .....	-29		
4040	Offsets against gross budget authority and outlays (total) ....	-585	-552	-621
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-2		
4052	Offsetting collections credited to expired accounts .....	92		
4060	Additional offsets against budget authority only (total) .....	90		
4070	Budget authority, net (discretionary) .....	471	448	440
4080	Outlays, net (discretionary) .....	398	411	453
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	17	2	2
4180	Budget authority, net (total) .....	471	448	440
4190	Outlays, net (total) .....	415	413	455

*General Administration* funds—departmental executive direction functions, departmental support offices, the Office of General Counsel, the Veteran Experience Office, and the Office of Accountability and Whistleblower Protection. These offices provide policy direction and a variety of mission critical support services such as legal counsel, human resources, and stakeholder outreach. Also included in this account is the Pershing Hall Revolving Fund, which operates and manages Pershing Hall, an asset of the United States, located in Paris, France. All Pershing Hall expenses are borne by the revolving fund and all receipts are deposited in this revolving fund.

**Object Classification** (in millions of dollars)

Identification code 036-0142-0-1-705				
2024 actual				
2025 est.				
2026 est.				
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	245	251	252
11.5	Other personnel compensation .....	11	11	11
11.9	Total personnel compensation .....	256	262	263
12.1	Civilian personnel benefits .....	91	97	97
21.0	Travel and transportation of persons .....	5	3	3
23.1	Rent .....	18	17	14
23.2	Rental payments to others .....	1	1	1
23.3	Communications, utilities, and miscellaneous charges .....	10	3	3
25.2	Other services from non-Federal sources .....	73	84	57
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	1	1	1
99.0	Direct obligations .....	456	469	440
99.0	Reimbursable obligations .....	501	553	618
99.9	Total new obligations, unexpired accounts .....	957	1,022	1,058

**Employment Summary**

Identification code 036-0142-0-1-705				
2024 actual				
2025 est.				
2026 est.				
1001	Direct civilian full-time equivalent employment .....	1,712	1,742	1,716
2001	Reimbursable civilian full-time equivalent employment .....	1,397	1,633	1,903

**BOARD OF VETERANS APPEALS**

*For necessary operating expenses of the Board of Veterans Appeals, \$277,000,000, of which not to exceed 10 percent shall remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 036-1122-0-1-705				
2024 actual				
2025 est.				
2026 est.				
<b>Obligations by program activity:</b>				
0014	Board of Veterans' Appeals .....	279	294	277
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	29	18	1
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	29		
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	287	287	277
1120	Appropriations transferred to other acct [036-0160] .....		-10	
1131	Unobligated balance of appropriations permanently reduced .....	-15		
1160	Appropriation, discretionary (total) .....	272	277	277
1900	Budget authority (total) .....	272	277	277
1930	Total budgetary resources available .....	301	295	278
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-4		
1941	Unexpired unobligated balance, end of year .....	18	1	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	18	23	64
3010	New obligations, unexpired accounts .....	279	294	277
3011	Obligations ("upward adjustments"), expired accounts .....	2		
3020	Outlays (gross) .....	-275	-253	-273
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	23	64	68
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	18	23	64
3200	Obligated balance, end of year .....	23	64	68

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	272	277	277
Outlays, gross:				
4010	Outlays from new discretionary authority .....	248	234	234
4011	Outlays from discretionary balances .....	27	19	39
4020	Outlays, gross (total) .....	275	253	273
4180	Budget authority, net (total) .....	272	277	277
4190	Outlays, net (total) .....	275	253	273

The mission of the Board of Veterans' Appeals (Board or BVA), as set forth in 38 U.S.C. 7101(a) is to conduct hearings and consider appeals for benefits and services properly before the Board in a timely manner. The Board's goal is to issue quality decisions in compliance with the requirements of the law, including the precedential decisions of the United States Court of Appeals for Veterans Claims and other federal courts. The Board makes final decisions on behalf of the Secretary on appeals from decisions of the agencies of original jurisdiction with the Department of Veterans Affairs offices. The Board reviews all appeals for entitlement to veterans' benefits, including claims for service connection, increased disability ratings, total disability ratings, pension, insurance benefits, educational benefits, home loan guaranties, vocational rehabilitation, dependency and indemnity compensation, memorial benefits, and healthcare delivery to include a program of comprehensive assistance for family caregivers. The Veterans Appeals Improvement and Modernization Act of 2017, enacted on August 23, 2017, became effective on February 19, 2019. This law reformed the current appeals process and replaced it with a new, simpler process that uses easy to understand language and gives veterans choice and control of their appeal.

## BOARD OF VETERANS APPEALS—Continued

## Object Classification (in millions of dollars)

Identification code 036–1122–0–1–705		2024 actual	2025 est.	2026 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent .....	190	200	190
11.9	Total personnel compensation .....	190	200	190
12.1	Civilian personnel benefits .....	66	70	68
23.2	Rental payments to others .....	9	8	7
25.2	Other services from non-Federal sources .....	14	15	12
42.0	Insurance claims and indemnities .....	.....	1	.....
99.9	Total new obligations, unexpired accounts .....	279	294	277

## Employment Summary

Identification code 036–1122–0–1–705		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	1,368	1,405	1,320

## OFFICE OF INSPECTOR GENERAL

*For necessary expenses of the Office of Inspector General, to include information technology, in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), \$296,000,000, of which not to exceed 10 percent shall remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 036–0170–0–1–705		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0101	Office of Inspector General (Direct) .....	287	312	296
0192	Total direct program .....	287	312	296
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	11	27	11
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	11	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts .....	8	.....	.....
1070	Unobligated balance (total) .....	19	27	11
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	296	296	296
1900	Budget authority (total) .....	296	296	296
1930	Total budgetary resources available .....	315	323	307
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-1	.....	.....
1941	Unexpired unobligated balance, end of year .....	27	11	11
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	40	29	76
3010	New obligations, unexpired accounts .....	287	312	296
3011	Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020	Outlays (gross) .....	-293	-265	-294
3041	Recoveries of prior year unpaid obligations, expired .....	-6	.....	.....
3050	Unpaid obligations, end of year .....	29	76	78
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	40	29	76
3200	Obligated balance, end of year .....	29	76	78
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	296	296	296
Outlays, gross:				
4010	Outlays from new discretionary authority .....	247	221	219
4011	Outlays from discretionary balances .....	46	44	75
4020	Outlays, gross (total) .....	293	265	294
4180	Budget authority, net (total) .....	296	296	296
4190	Outlays, net (total) .....	293	265	294

This appropriation provides for carrying out the independent oversight responsibilities of the Inspector General Act of 1978. This oversight includes Department of Veterans Affairs (VA)-wide audit, investigation, healthcare inspection, and management support functions to identify and report weaknesses and deficiencies that create conditions for actual or potential fraud and other criminal activity, mismanagement, and waste in VA programs and operations. The audit function plans and conducts internal programmatic and financial audits and evaluations of all facets of VA operations. The healthcare inspection function performs legislatively mandated medical care quality assurance reviews and oversight of VA healthcare programs. The investigative function performs criminal and administrative investigations of improper and illegal activities involving VA operations, personnel, beneficiaries, and other parties.

## Object Classification (in millions of dollars)

Identification code 036–0170–0–1–705		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	159	179	170
11.5	Other personnel compensation .....	11	.....	.....
11.9	Total personnel compensation .....	170	179	170
12.1	Civilian personnel benefits .....	69	77	73
21.0	Employee Travel .....	7	8	6
23.1	Rental payments to GSA .....	8	9	9
23.3	Communications, utilities, and miscellaneous charges .....	5	2	1
25.2	Other services from non-Federal sources .....	24	30	31
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	3	6	5
99.0	Direct obligations .....	287	312	296
99.9	Total new obligations, unexpired accounts .....	287	312	296

## Employment Summary

Identification code 036–0170–0–1–705		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	1,126	1,170	1,070

## INFORMATION TECHNOLOGY SYSTEMS

*For necessary expenses for information technology systems and telecommunications support, including developmental information systems and operational information systems; for pay and associated costs; and for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including contractual costs associated with operations authorized by section 3109 of title 5, United States Code, \$5,908,000,000, plus reimbursements, to remain available until September 30, 2028.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 036–0167–0–1–705		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Development .....	136	164	.....
0002	Operations and maintenance .....	4,768	4,540	.....
0003	Administrative and salaries .....	1,638	1,612	.....
0004	P.L. 113–146, Sec. 801 - IT Support .....	.....	1	.....
0009	Recurring Expenses Transformation Fund .....	50	.....	.....
0091	Direct program activities, subtotal .....	6,592	6,317	.....
0101	Benefits Services .....	.....	.....	36
0102	Cemetery and Memorial Services .....	.....	.....	55
0103	Health and Social .....	.....	.....	943
0104	Veterans Experience .....	.....	.....	34
0191	Mission Delivery, Subtotal .....	.....	.....	1,068
0201	Shared and Corporate .....	.....	.....	217
0291	Mission Support, Subtotal .....	.....	.....	217
0301	Delivery Solutions .....	.....	.....	1,198
0302	Infrastructure Solutions .....	.....	.....	586
0303	Platform Solutions .....	.....	.....	601



0304	Workplace Solutions .....			816
0391	Standard IT Investments, Subtotal .....			3,201
0401	Pay & Associated Cost .....			1,414
0799	Total direct obligations .....	6,592	6,317	5,900
0804	IT Systems, Reimbursable obligations .....	173	173	
0811	Benefits Services .....			144
0813	Health and Social .....			2
0814	Veterans Experience .....			5
0819	Reimbursable program activities, subtotal .....			151
0821	Shared and Corporate .....			2
0829	Reimbursable program activities, subtotal .....			2
0831	Delivery Solutions .....			2
0832	Infrastructure Solutions .....			34
0833	Platform Solutions .....			1
0834	Workplace Solutions .....			8
0839	Reimbursable program activities, subtotal .....			45
0841	Reimbursable Pay & Associated Cost .....			18
0899	Total reimbursable obligations .....	173	173	216
0900	Total new obligations, unexpired accounts .....	6,765	6,490	6,116

**Budgetary resources:**  
Unobligated balance:

1000	Unobligated balance brought forward, Oct 1 .....	286	98	
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	285		
1011	Unobligated balance transfer from other acct [047-0616] ....	12		
1021	Recoveries of prior year unpaid obligations .....	14		
1070	Unobligated balance (total) .....	312	98	
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	6,401	6,401	5,908
1120	Appropriations transferred to other accts [036-0169] .....	-8	-8	-8
1120	Appropriations transferred to other acct [036-0160] .....		-174	
1131	Unobligated balance of appropriations permanently reduced .....	-15		
1160	Appropriation, discretionary (total) .....	6,378	6,219	5,900
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	63	173	216
1701	Change in uncollected payments, Federal sources .....	110		
1750	Spending auth from offsetting collections, disc (total) .....	173	173	216
1900	Budget authority (total) .....	6,551	6,392	6,116
1930	Total budgetary resources available .....	6,863	6,490	6,116
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	98		

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2,883	3,289	1,890
3010	New obligations, unexpired accounts .....	6,765	6,490	6,116
3011	Obligations ("upward adjustments"), expired accounts .....	79		
3020	Outlays (gross) .....	-6,343	-7,889	-6,666
3040	Recoveries of prior year unpaid obligations, unexpired .....	-14		
3041	Recoveries of prior year unpaid obligations, expired .....	-81		
3050	Unpaid obligations, end of year .....	3,289	1,890	1,340
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-179	-119	-119
3070	Change in uncollected pymts, Fed sources, unexpired .....	-110		
3071	Change in uncollected pymts, Fed sources, expired .....	170		
3090	Uncollected pymts, Fed sources, end of year .....	-119	-119	-119
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2,704	3,170	1,771
3200	Obligated balance, end of year .....	3,170	1,771	1,221

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	6,551	6,392	6,116
Outlays, gross:				
4010	Outlays from new discretionary authority .....	3,710	5,148	4,936
4011	Outlays from discretionary balances .....	2,628	2,741	1,730
4020	Outlays, gross (total) .....	6,338	7,889	6,666
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-227	-173	-216
4033	Non-Federal sources .....	-4		
4040	Offsets against gross budget authority and outlays (total) ....	-231	-173	-216
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-110		

4052	Offsetting collections credited to expired accounts .....	168		
4060	Additional offsets against budget authority only (total) .....	58		
4070	Budget authority, net (discretionary) .....	6,378	6,219	5,900
4080	Outlays, net (discretionary) .....	6,107	7,716	6,450
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	5		
4180	Budget authority, net (total) .....	6,378	6,219	5,900
4190	Outlays, net (total) .....	6,112	7,716	6,450

The Information Technology (IT) Systems appropriation funds the enterprise IT capabilities that enable and secure the delivery of health care, benefits, and memorial services to veterans, their families, caregivers, and survivors. These resources support critical systems across all VA administrations and staff offices ensuring reliable infrastructure, strengthened cybersecurity, improved data management, and expanded digital access. Investments are prioritized to modernize legacy systems, drive operational efficiency, and deliver measurable outcomes in direct support of VA's mission.

**Object Classification** (in millions of dollars)

Identification code 036-0167-0-1-705		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	1,102	1,079	946
12.1	Civilian personnel benefits .....	399	464	406
21.0	Travel and transportation of persons .....	7	3	8
23.3	Communications, utilities, and miscellaneous charges .....	1,334	1,436	1,242
23.3	Communications, utilities, and miscellaneous charges -			
	Recurring Expenses Transformation Fund .....	36		
25.2	Other services from non-Federal sources .....	3,208	3,053	2,808
25.2	Other services from non-Federal -Choice Act, P.L. 113-146, Sec.			
	801 .....		1	
25.2	Other services from non-Federal sources - Recurring Expenses			
	Transformation Fund .....	1		
25.2	Other services from non-Federal sources - TMF .....	8	4	
26.0	Supplies and materials .....	1	6	3
31.0	Equipment .....	482	270	486
31.0	Equipment - Recurring Expenses Transformation Fund .....	13		
42.0	Insurance claims and indemnities .....	1	1	1
99.0	Direct obligations .....	6,592	6,317	5,900
99.0	Reimbursable obligations .....	173	173	216
99.9	Total new obligations, unexpired accounts .....	6,765	6,490	6,116

**Employment Summary**

Identification code 036-0167-0-1-705		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	7,945	7,801	6,870
2001	Reimbursable civilian full-time equivalent employment .....	48	71	72

**VETERANS ELECTRONIC HEALTH RECORD**

For activities related to implementation, preparation, development, interface, management, rollout, and maintenance of a Veterans Electronic Health Record system, including contractual costs associated with operations authorized by section 3109 of title 5, United States Code, and salaries and expenses of employees hired under titles 5 and 38, United States Code, \$3,495,000,000, to remain available until September 30, 2028: Provided, That the Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress quarterly reports detailing obligations, expenditures, and deployment implementation by facility, including any changes from the deployment plan or schedule: Provided further, That the funds provided in this account shall only be available to the Office of the Deputy Secretary, to be administered by that Office.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 036-1123-0-1-703		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	EHR Contract .....	884	899	2,176
0002	PMO Support .....	339	255	659

VETERANS ELECTRONIC HEALTH RECORD—Continued  
Program and Financing—Continued

Identification code 036–1123–0–1–703	2024 actual	2025 est.	2026 est.
0003 Infrastructure Readiness .....	385	454	660
0900 Total new obligations, unexpired accounts .....	1,608	1,608	3,495
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	817	281	.....
1021 Recoveries of prior year unpaid obligations .....	199	5	.....
1070 Unobligated balance (total) .....	1,016	286	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,334	1,334	3,495
1131 Unobligated balance of appropriations permanently reduced .....	-460	-12	.....
1160 Appropriation, discretionary (total) .....	874	1,322	3,495
1930 Total budgetary resources available .....	1,890	1,608	3,495
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	281	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,150	2,252	1,342
3010 New obligations, unexpired accounts .....	1,608	1,608	3,495
3011 Obligations ("upward adjustments"), expired accounts .....	8	.....	.....
3020 Outlays (gross) .....	-1,285	-2,513	-1,760
3040 Recoveries of prior year unpaid obligations, unexpired .....	-199	-5	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-30	.....	.....
3050 Unpaid obligations, end of year .....	2,252	1,342	3,077
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,150	2,252	1,342
3200 Obligated balance, end of year .....	2,252	1,342	3,077
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	874	1,322	3,495
Outlays, gross:			
4010 Outlays from new discretionary authority .....	295	261	699
4011 Outlays from discretionary balances .....	990	2,252	1,061
4020 Outlays, gross (total) .....	1,285	2,513	1,760
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-5	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-5	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	5	.....	.....
4060 Additional offsets against budget authority only (total) .....	5	.....	.....
4070 Budget authority, net (discretionary) .....	874	1,322	3,495
4080 Outlays, net (discretionary) .....	1,280	2,513	1,760
4180 Budget authority, net (total) .....	874	1,322	3,495
4190 Outlays, net (total) .....	1,280	2,513	1,760

The Veterans Electronic Health Care Record appropriation funds necessary expenses related to the development and deployment of a new Veterans Electronic Health Record (EHR) system. This new EHR will allow the Department of Veterans Affairs (VA) to move toward a single common health record that has full integration between the Department of Defense and VA, as well as community providers. From the veteran perspective, the new system will provide a single, accurate, lifetime health record while improving patient care and safety.

## Object Classification (in millions of dollars)

Identification code 036–1123–0–1–703	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	28	53	54
12.1 Civilian personnel benefits .....	10	26	27
21.0 Travel and transportation of persons .....	.....	4	4
23.1 Rental payments to GSA .....	1	2	2
23.3 Communications, utilities, and miscellaneous charges .....	7	59	60
25.2 Other services from non-Federal sources .....	1,536	1,350	3,220
25.3 Other goods and services from Federal sources (FTE to VHA) ....	16	8	15

25.3 Other goods and services from Federal sources .....	.....	.....	5
31.0 Equipment .....	10	106	108
99.0 Direct obligations .....	1,608	1,608	3,495
99.9 Total new obligations, unexpired accounts .....	1,608	1,608	3,495

## Employment Summary

Identification code 036–1123–0–1–703	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	200	313	313

## NATIONAL CEMETERY ADMINISTRATION

*For necessary expenses of the National Cemetery Administration for operations and maintenance, not otherwise provided for, including uniforms or allowances therefor; cemeterial expenses as authorized by law; purchase of one passenger motor vehicle for use in cemeterial operations; hire of passenger motor vehicles; and repair, alteration or improvement of facilities under the jurisdiction of the National Cemetery Administration, \$497,000,000, of which not to exceed 10 percent shall remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## NATIONAL CEMETERY ADMINISTRATION

■ For an additional amount for "National Cemetery Administration" for necessary expenses related to the consequences of Hurricanes Milton and Helene, \$693,000, to remain available until September 30, 2029: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ *(Disaster Relief Supplemental Appropriations Act, 2025.)*

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–0129–0–1–705	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
<b>Receipts:</b>			
Current law:			
1130 Lease of Land Buildings, National Cemetery Administration			
Facilities Operation Fund .....	.....	1	1
1130 Gifts and Donations, National Cemetery Gift Fund .....	.....	1	1
1198 Rounding adjustment .....	1	.....	.....
1199 Total current law receipts .....	1	2	2
1999 Total receipts .....	1	2	2
2000 Total: Balances and receipts .....	1	2	2
<b>Appropriations:</b>			
Current law:			
2101 National Cemetery Administration .....	-1	-2	-2
5099 Balance, end of year .....	.....	.....	.....

## Program and Financing (in millions of dollars)

Identification code 036–0129–0–1–705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0201 Operations and maintenance .....	481	495	499
0801 Reimbursable program activity .....	2	1	1
0900 Total new obligations, unexpired accounts .....	483	496	500
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	12	.....
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	8	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	3	.....	.....
1070 Unobligated balance (total) .....	14	12	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	480	481	497
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1	2	2
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	1	1
1900 Budget authority (total) .....	483	484	500
1930 Total budgetary resources available .....	497	496	500

Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-2		
1941	Unexpired unobligated balance, end of year .....	12		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	130	147	107
3010	New obligations, unexpired accounts .....	483	496	500
3011	Obligations ("upward adjustments"), expired accounts .....	22		
3020	Outlays (gross) .....	-472	-536	-486
3041	Recoveries of prior year unpaid obligations, expired .....	-16		
3050	Unpaid obligations, end of year .....	147	107	121
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-1	-1
3071	Change in uncollected pymts, Fed sources, expired .....	-1		
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	130	146	106
3200	Obligated balance, end of year .....	146	106	120
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	482	482	498
Outlays, gross:				
4010	Outlays from new discretionary authority .....	357	408	418
4011	Outlays from discretionary balances .....	115	127	67
4020	Outlays, gross (total) .....	472	535	485
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-2	-1	-1
4033	Non-Federal sources .....	-5		-1
4040	Offsets against gross budget authority and outlays (total) ....	-7	-1	-2
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	5		1
4060	Additional offsets against budget authority only (total) .....	5		1
4070	Budget authority, net (discretionary) .....	480	481	497
4080	Outlays, net (discretionary) .....	465	534	483
Mandatory:				
4090	Budget authority, gross .....	1	2	2
Outlays, gross:				
4101	Outlays from mandatory balances .....		1	1
4180	Budget authority, net (total) .....	481	483	499
4190	Outlays, net (total) .....	465	535	484

The mission of the National Cemetery Administration (NCA) is to honor veterans with final resting places in national shrines and with lasting tributes that commemorate their service to our Nation. NCA's vision is to serve all veterans and their families with the utmost dignity, respect, and compassion. VA national cemeteries inspire visitors to understand and appreciate the service and sacrifice of our Nation's veterans. NCA accomplishes this mission and vision through operational and benefit programs and services that include: 1) burying eligible veterans and their eligible family members in national cemeteries and maintaining memorial areas and gravesites as national shrines; 2) administering cemetery grants to establish, expand, improve, or operate veterans cemeteries owned and operated by State, Tribal, and other grantees; 3) administering Legacy grants for development of educational materials and hosting the Veterans Legacy Memorial platform, all of which help VA tell the stories of veterans interred in VA national and VA-grant-funded cemeteries; 4) providing burial headstones and markers for the unmarked graves of eligible veterans and memorial headstones and markers for eligible decedents whose remains are unavailable for burial; 5) providing medallions signifying the graves of eligible veterans interred in private cemeteries to be affixed to their privately purchased headstones or markers; 6) providing Presidential Memorial Certificates to family and friends of deceased eligible veterans, recognizing their qualifying service to the Nation; 7) providing graveliners or partial reimbursement for privately purchased outer burial receptacles for each new grave in open national cemeteries administered by NCA or in VA-grant funded cemeteries; 8) providing reimbursement for caskets and urns used to inter veteran remains in VA national or VA-grant-funded cemeteries when there is no next of kin or sufficient resources for a casket or urn; 9) providing an urn or commemorative plaque for an eligible de-

ceased veteran in lieu of a headstone or marker; and 10) recording First Notice of Veteran Deaths into VA electronic files to ensure timely termination of benefits and next-of-kin notification of possible entitlement to survivor benefits.

Additionally, NCA reflects budget information for the National Cemetery Gift Fund and the Facilities Operation Fund. Through the Gift Fund, the Secretary is authorized to accept gifts and bequests which are made for the purpose of beautifying national cemeteries or are determined to be beneficial to such cemeteries.

#### Object Classification (in millions of dollars)

Identification code 036-0129-0-1-705	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	175	173	177
11.5 Other personnel compensation .....	8	7	7
11.9 Total personnel compensation .....	183	180	184
12.1 Civilian personnel benefits .....	76	78	80
21.0 Travel and transportation of persons .....	7	5	5
22.0 Transportation of things .....	2	2	2
23.1 Rent .....	2	6	6
23.3 Communications, utilities, and miscellaneous charges .....	16	16	16
24.0 Printing and reproduction .....	2	2	2
25.2 Other services from non-Federal sources .....	152	165	162
26.0 Supplies and materials .....	15	20	21
31.0 Equipment .....	21	16	16
32.0 Land and structures .....	3	3	3
41.0 Grants, subsidies, and contributions .....	2	2	2
99.0 Direct obligations .....	481	495	499
99.0 Reimbursable obligations .....	2	1	1
99.9 Total new obligations, unexpired accounts .....	483	496	500

#### Employment Summary

Identification code 036-0129-0-1-705	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,289	2,314	2,355
2001 Reimbursable civilian full-time equivalent employment .....	17	3	

#### SUPPLY FUND

#### Program and Financing (in millions of dollars)

Identification code 036-4537-0-4-705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable program-Merchandizing .....	2,205	2,893	2,899
0802 Reimbursable program-Operations .....		607	601
0900 Total new obligations, unexpired accounts .....	2,205	3,500	3,500
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	707	673	673
1021 Recoveries of prior year unpaid obligations .....	92		
1033 Recoveries of prior year paid obligations .....	4		
1070 Unobligated balance (total) .....	803	673	673
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2,216	3,500	3,500
1801 Change in uncollected payments, Federal sources .....	-141		
1850 Spending auth from offsetting collections, mand (total) .....	2,075	3,500	3,500
1930 Total budgetary resources available .....	2,878	4,173	4,173
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	673	673	673
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,184	1,199	1,142
3010 New obligations, unexpired accounts .....	2,205	3,500	3,500
3020 Outlays (gross) .....	-2,098	-3,557	-3,581
3040 Recoveries of prior year unpaid obligations, unexpired .....	-92		
3050 Unpaid obligations, end of year .....	1,199	1,142	1,061

SUPPLY FUND—Continued  
Program and Financing—Continued

Identification code 036-4537-0-4-705	2024 actual	2025 est.	2026 est.
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1,631	-1,490	-1,490
3070 Change in uncollected pymts, Fed sources, unexpired .....	141		
3090 Uncollected pymts, Fed sources, end of year .....	-1,490	-1,490	-1,490
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-447	-291	-348
3200 Obligated balance, end of year .....	-291	-348	-429
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2,075	3,500	3,500
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,573	3,325	3,325
4101 Outlays from mandatory balances .....	525	232	256
4110 Outlays, gross (total) .....	2,098	3,557	3,581
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-2,129	-3,500	-3,500
4123 Non-Federal sources .....	-91		
4130 Offsets against gross budget authority and outlays (total) ....	-2,220	-3,500	-3,500
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	141		
4143 Recoveries of prior year paid obligations, unexpired accounts .....	4		
4150 Additional offsets against budget authority only (total) .....	145		
4170 Outlays, net (mandatory) .....	-122	57	81
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-122	57	81

Under the provisions of 38 U.S.C. 8121, the Supply Fund is responsible for the operation and maintenance of a supply system for the Department of Veterans Affairs (VA). In this capacity, it provides policy and oversight to VA's acquisition and logistics programs and provides best value acquisition of goods and services through its National Acquisition Center, Denver Logistics Center, Service and Distribution Center, Technology Acquisition Center, and Strategic Acquisition Center. Operating as an intra-governmental revolving fund without fiscal year limitations, the Supply Fund is financed by revenue from fees on acquisitions of supplies, equipment, and services for both VA and other Government agency customers.

## Object Classification (in millions of dollars)

Identification code 036-4537-0-4-705	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent .....	142	176	177
12.1 Civilian personnel benefits .....	60	91	92
21.0 Travel and transportation of persons .....	4	6	7
22.0 Transportation of things .....	34	36	36
23.1 Rental payments to GSA .....	8	10	10
23.3 Communications, utilities, and miscellaneous charges .....	19	53	45
24.0 Printing and reproduction .....	13	22	22
25.2 Other services from non-Federal sources .....	324	466	464
26.0 Supplies and materials .....	1,597	2,635	2,641
31.0 Equipment .....	3	5	6
42.0 Insurance claims and indemnities .....	1		
99.9 Total new obligations, unexpired accounts .....	2,205	3,500	3,500

## Employment Summary

Identification code 036-4537-0-4-705	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,128	1,535	1,535

## FRANCHISE FUND

## Program and Financing (in millions of dollars)

Identification code 036-4539-0-4-705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Franchise Fund (Reimbursable) .....	2,041	2,119	2,207
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	644	546	316
1021 Recoveries of prior year unpaid obligations .....	56	90	90
1033 Recoveries of prior year paid obligations .....	10		
1070 Unobligated balance (total) .....	710	636	406
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2,080	1,799	1,840
1701 Change in uncollected payments, Federal sources .....	-203		
1750 Spending auth from offsetting collections, disc (total) .....	1,877	1,799	1,840
1930 Total budgetary resources available .....	2,587	2,435	2,246
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	546	316	39
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	634	686	1,086
3010 New obligations, unexpired accounts .....	2,041	2,119	2,207
3020 Outlays (gross) .....	-1,933	-1,629	-1,665
3040 Recoveries of prior year unpaid obligations, unexpired .....	-56	-90	-90
3050 Unpaid obligations, end of year .....	686	1,086	1,538
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-643	-440	-440
3070 Change in uncollected pymts, Fed sources, unexpired .....	203		
3090 Uncollected pymts, Fed sources, end of year .....	-440	-440	-440
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-9	246	646
3200 Obligated balance, end of year .....	246	646	1,098
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,877	1,799	1,840
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,421	1,349	1,380
4011 Outlays from discretionary balances .....	512	280	285
4020 Outlays, gross (total) .....	1,933	1,629	1,665
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2,088	-1,799	-1,840
4033 Non-Federal sources .....	-2		
4040 Offsets against gross budget authority and outlays (total) ....	-2,090	-1,799	-1,840
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	203		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	10		
4060 Additional offsets against budget authority only (total) .....	213		
4080 Outlays, net (discretionary) .....	-157	-170	-175
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-157	-170	-175

The Department of Veterans Affairs (VA) Franchise Fund was established under the authority of the Government Management Reform Act of 1994 and the VA and Housing and Urban Development and Independent Agencies Act of 1997. VA was selected by the Office of Management and Budget in 1996 as one of the six executive branch agencies to establish a franchise fund pilot program. Created as a revolving fund, the VA Franchise Fund began providing common administrative support services to the VA and other Government agencies in 1997 on a fee-for-service basis. In 2006, under the Military Quality of Life and Veterans Affairs Appropriations Act (P.L. 109-114), permanent status was conferred upon the VA Franchise Fund. The purpose of the fund is to provide a more efficient and effective way to support the various operations and services within the VA and other Federal government agencies. By utilizing the Franchise Fund, the VA can streamline its operations, reduce duplication of efforts, and focus more resources on providing direct care and services to veterans. It is part

of the VA's broader effort to improve efficiency and effectiveness in delivering healthcare and benefits to the veteran population.

**Object Classification** (in millions of dollars)

Identification code 036-4539-0-4-705	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent .....	241	280	289
12.1 Civilian personnel benefits .....	91	99	107
21.0 Travel and transportation of persons .....	3	4	5
23.1 Rental payments to GSA .....	10	11	12
23.3 Communications, utilities, and miscellaneous charges .....	154	160	168
24.0 Printing and reproduction .....	9	10	10
25.2 Other services from non-Federal sources .....	1,505	1,527	1,585
26.0 Supplies and materials .....	5	5	6
31.0 Equipment .....	23	23	25
99.9 Total new obligations, unexpired accounts .....	2,041	2,119	2,207

**Employment Summary**

Identification code 036-4539-0-4-705	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	2,208	2,685	2,685

**RECURRING EXPENSES TRANSFORMATIONAL FUND**

**Program and Financing** (in millions of dollars)

Identification code 036-1124-0-1-705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 RETF - Major Construction .....	26	141	1,219
0004 RETF - Minor Construction .....	35	45	210
0900 Total new obligations, unexpired accounts (object class 32.0) .....	61	186	1,429
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,007	1,266	1,980
1012 Unobligated balance transfers between expired and unexpired accounts .....	320	900	900
1070 Unobligated balance (total) .....	1,327	2,166	2,880
1930 Total budgetary resources available .....	1,327	2,166	2,880
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,266	1,980	1,451
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	48	84	257
3010 New obligations, unexpired accounts .....	61	186	1,429
3020 Outlays (gross) .....	-25	-13	-179
3050 Unpaid obligations, end of year .....	84	257	1,507
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	48	84	257
3200 Obligated balance, end of year .....	84	257	1,507
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	25	13	179
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	25	13	179

The Consolidated Appropriations Act of 2016 (P.L. 114-113) authorized the Recurring Expenses Transformational Fund (Transformational Fund). Unobligated balances of expired discretionary funds appropriated in 2016 or any succeeding fiscal year from the General Fund of the Treasury to the Department of Veterans Affairs may be transferred to the Transformational Fund at the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated. Balances available in the Transformational Fund shall be available until expended for facilities infrastructure improvements, including nonrecurring maintenance, at existing hospitals and clinics of the Veterans Health Administration, and for information technology systems improvements and sustainment.

The 2026 Budget anticipates a transfer of \$900 million in unobligated balances into the Transformational Fund at the end of 2025, which will be obligated in 2026 for Minor Construction Projects totaling \$45 million for FY 2025 and \$210 million for FY 2026. In addition, this includes \$141 million in FY 2025 and \$1.219 billion in FY 2026 for Major Construction projects.

**ADMINISTRATIVE PROVISIONS**

(INCLUDING TRANSFER OF FUNDS)

*SEC. 201. Any appropriation for fiscal year 2026 for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" may be transferred as necessary to any other of the mentioned appropriations: Provided, That, before a transfer may take place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.*

(INCLUDING TRANSFER OF FUNDS)

*SEC. 202. Amounts made available for the Department of Veterans Affairs for fiscal year 2026, in this or any other Act, under the "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities" accounts may be transferred among the accounts: Provided, That before any such transfers may take place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.*

*SEC. 203. Appropriations available in this title for salaries and expenses shall be available for services authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles; lease of a facility or land or both; and uniforms or allowances therefore, as authorized by sections 5901 through 5902 of title 5, United States Code.*

*SEC. 204. No appropriations in this title (except the appropriations for "Construction, Major Projects", and "Construction, Minor Projects") shall be available for the purchase of any site for or toward the construction of any new hospital or home.*

*SEC. 205. No appropriations in this title shall be available for health care treatment or examination of any persons (except beneficiaries entitled to such treatment or examination under the laws providing such benefits to veterans, and persons receiving such treatment under sections 7901 through 7904 of title 5, United States Code, or the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.)), unless reimbursement of the cost of such treatment or examination is made to the "Medical Services" account at such rates as may be fixed by the Secretary of Veterans Affairs.*

*SEC. 206. Appropriations available in this title for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" shall be available for payment of prior year accrued obligations required to be recorded by law against the corresponding prior year accounts within the last quarter of fiscal year 2025.*

*SEC. 207. Appropriations available in this title shall be available to pay prior year obligations of corresponding prior year appropriations accounts resulting from sections 3328(a), 3334, and 3712(a) of title 31, United States Code, except that if such obligations are from trust fund accounts they shall be payable only from "Compensation and Pensions".*

(INCLUDING TRANSFER OF FUNDS)

*SEC. 208. Notwithstanding any other provision of law, during fiscal year 2026, the Secretary of Veterans Affairs shall, from the National Service Life Insurance Fund under section 1920 of title 38, United States Code, the Veterans' Special Life Insurance Fund under section 1923 of title 38, United States Code, and the United States Government Life Insurance Fund under section 1955 of title 38, United States Code, reimburse the "General Operating Expenses, Veterans Benefits Administration" and "Information Technology Systems" accounts for the cost of administration of the insurance programs financed through those accounts: Provided, That reimbursement shall be made only from the surplus earnings accumulated in such an insurance program during fiscal year 2026 that are available for dividends in that program after claims have been paid and actuarially determined reserves have been set aside: Provided further, That if the cost of administration of such an insurance program exceeds the amount of surplus earnings accumulated in that program, reimbursement shall be made only to the extent of such surplus earnings: Provided further, That the Secretary shall determine the cost of administration for fiscal year 2026 which is properly allocable to the provision of each such insurance program and to the provision of any total disability income insurance included in that insurance program.*

*SEC. 209. Amounts deducted from enhanced-use lease proceeds to reimburse an account for expenses incurred by that account during a prior fiscal year for providing enhanced-use lease services shall be available until expended.*

## (INCLUDING TRANSFER OF FUNDS)

SEC. 210. Funds available in this title or funds for salaries and other administrative expenses shall also be available to reimburse the Office of Resolution Management, the Office of Employment Discrimination Complaint Adjudication, and the Alternative Dispute Resolution function within the Office of Human Resources and Administration for all services provided at rates which will recover actual costs but not to exceed \$134,342,000 for the Office of Resolution Management, \$7,607,000 for the Office of Employment Discrimination Complaint Adjudication, and \$7,586,000 for the Alternative Dispute Resolution function within the Office of Human Resources and Administration: Provided, That payments may be made in advance for services to be furnished based on estimated costs: Provided further, That amounts received shall be credited to the "General Administration" and "Information Technology Systems" accounts for use by the office that provided the service.

SEC. 211. No funds of the Department of Veterans Affairs shall be available for hospital care, nursing home care, or medical services provided to any person under chapter 17 of title 38, United States Code, for a non-service-connected disability described in section 1729(a)(2) of such title, unless that person has disclosed to the Secretary of Veterans Affairs, in such form as the Secretary may require, current, accurate third-party reimbursement information for purposes of section 1729 of such title: Provided, That the Secretary may recover, in the same manner as any other debt due the United States, the reasonable charges for such care or services from any person who does not make such disclosure as required: Provided further, That any amounts so recovered for care or services provided in a prior fiscal year may be obligated by the Secretary during the fiscal year in which amounts are received.

## (INCLUDING TRANSFER OF FUNDS)

SEC. 212. Notwithstanding any other provision of law, proceeds or revenues derived from enhanced-use leasing activities (including disposal) may be deposited into the "Construction, Major Projects" and "Construction, Minor Projects" accounts and be used for construction (including site acquisition and disposition), alterations, and improvements of any medical facility under the jurisdiction or for the use of the Department of Veterans Affairs. Such sums as realized are in addition to the amount provided for in "Construction, Major Projects" and "Construction, Minor Projects".

SEC. 213. Amounts made available under "Medical Services" are available—

- (1) for furnishing recreational facilities, supplies, and equipment; and
- (2) for funeral expenses, burial expenses, and other expenses incidental to funerals and burials for beneficiaries receiving care in the Department.

## (INCLUDING TRANSFER OF FUNDS)

SEC. 214. Such sums as may be deposited into the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, may be transferred to the "Medical Services" and "Medical Community Care" accounts to remain available until expended for the purposes of these accounts.

SEC. 215. The Secretary of Veterans Affairs may enter into agreements with Federally Qualified Health Centers in the State of Alaska and Indian Tribes and Tribal organizations which are party to the Alaska Native Health Compact with the Indian Health Service, to provide healthcare, including behavioral health and dental care, to veterans in rural Alaska. The Secretary shall require participating veterans and facilities to comply with all appropriate rules and regulations, as established by the Secretary. The term "rural Alaska" shall mean those lands which are not within the boundaries of the municipality of Anchorage or the Fairbanks North Star Borough.

## (INCLUDING TRANSFER OF FUNDS)

SEC. 216. Such sums as may be deposited into the Department of Veterans Affairs Capital Asset Fund pursuant to section 8118 of title 38, United States Code, may be transferred to the "Construction, Major Projects" and "Construction, Minor Projects" accounts, to remain available until expended for the purposes of these accounts.

## (INCLUDING TRANSFER OF FUNDS)

SEC. 217. Amounts made available under the "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "General Operating Expenses, Veterans Benefits Administration", "Board of Veterans Appeals", "General Administration", and "National Cemetery Administration" accounts for fiscal year 2026 may be transferred to or from the "Information Technology Systems" account: Provided, That such transfers may not result in a more than 10 percent aggregate increase in the total amount made available by this Act for the "Information Technology Systems" account: Provided further, That, before a transfer may take place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.

## (INCLUDING TRANSFER OF FUNDS)

SEC. 218. Of the amounts appropriated to the Department of Veterans Affairs for fiscal year 2026 for "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "Construction, Minor Projects", and "Information Technology Systems", up to \$654,954,000, plus reimbursements,

may be transferred to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2571) and may be used for operation of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): Provided, That additional funds may be transferred from accounts designated in this section to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress: Provided further, That section 220 of title II of division A of Public Law 118–42, as continued by division A of Public Law 119–4, is repealed.

## (INCLUDING TRANSFER OF FUNDS)

SEC. 219. Of the amounts appropriated to the Department of Veterans Affairs which become available on October 1, 2026, for "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities", up to \$739,918,000, plus reimbursements, may be transferred to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2571) and may be used for operation of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): Provided, That additional funds may be transferred from accounts designated in this section to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress.

## (INCLUDING TRANSFER OF FUNDS)

SEC. 220. Such sums as may be deposited into the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, for healthcare provided at facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500) shall also be available: (1) for transfer to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2571); and (2) for operations of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): Provided, That, notwithstanding section 1704(b)(3) of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2573), amounts transferred to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund shall remain available until expended.

## (INCLUDING TRANSFER OF FUNDS)

SEC. 221. Of the amounts available in this title for "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities", a minimum of \$15,000,000 shall be transferred to the DOD-VA Health Care Sharing Incentive Fund, as authorized by section 8111(d) of title 38, United States Code, to remain available until expended, for any purpose authorized by section 8111 of title 38, United States Code.

## (INCLUDING TRANSFER OF FUNDS)

SEC. 222. The Secretary of Veterans Affairs, upon determination that such action is necessary to address needs of the Veterans Health Administration, may transfer to the "Medical Services" account any discretionary appropriations made available for fiscal year 2026 in this title (except appropriations made to the "General Operating Expenses, Veterans Benefits Administration" account) or any discretionary unobligated balances within the Department of Veterans Affairs, including those appropriated for fiscal year 2026, that were provided in advance by appropriations Acts: Provided, That transfers shall be made only with the approval of the Office of Management and Budget: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided by law: Provided further, That no amounts may be transferred from amounts that were designated by Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985: Provided further, That such authority to transfer may not be used unless for higher priority items, based on emergent healthcare requirements, than those for which originally appropriated and in no case where the item for which funds are requested has been denied by Congress: Provided further, That, upon determination that all or part of the funds transferred from an appropriation are not necessary, such amounts may be transferred back to that appropriation and shall be available for the same purposes as originally appropriated: Provided further, That before a transfer may take

place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. 223. Amounts made available for the Department of Veterans Affairs for fiscal year 2026, under the "Board of Veterans Appeals" and the "General Operating Expenses, Veterans Benefits Administration" accounts may be transferred between such accounts: Provided, That before a transfer may take place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.

SEC. 224. (a) Notwithstanding any other provision of law, the amounts appropriated or otherwise made available to the Department of Veterans Affairs for the "Medical Services" account may be used to provide—

- (1) fertility counseling and treatment using assisted reproductive technology to a covered veteran or the spouse of a covered veteran; or
- (2) adoption reimbursement to a covered veteran.

(b) In this section:

(1) The term "service-connected" has the meaning given such term in section 101 of title 38, United States Code.

(2) The term "covered veteran" means a veteran, as such term is defined in section 101 of title 38, United States Code, who has a service-connected disability that results in the inability of the veteran to procreate without the use of fertility treatment.

(3) The term "assisted reproductive technology" means benefits relating to reproductive assistance provided to a member of the Armed Forces who incurs a serious injury or illness on active duty pursuant to section 1074(c)(4)(A) of title 10, United States Code, as described in the memorandum on the subject of "Policy for Assisted Reproductive Services for the Benefit of Seriously or Severely Ill/Injured (Category II or III) Active Duty Service Members" issued by the Assistant Secretary of Defense for Health Affairs on April 3, 2012, and the guidance issued to implement such policy, including any limitations on the amount of such benefits available to such a member except that—

(A) the time periods regarding embryo cryopreservation and storage set forth in part III(G) and in part IV(H) of such memorandum shall not apply; and

(B) such term includes embryo cryopreservation and storage without limitation on the duration of such cryopreservation and storage.

(4) The term "adoption reimbursement" means reimbursement for the adoption-related expenses for an adoption that is finalized after the date of the enactment of this Act under the same terms as apply under the adoption reimbursement program of the Department of Defense, as authorized in Department of Defense Instruction 1341.09, including the reimbursement limits and requirements set forth in such instruction.

(c) Amounts made available for the purposes specified in subsection (a) of this section are subject to the requirements for funds contained in section 508 of division H of the Consolidated Appropriations Act, 2018 (Public Law 115–141).

SEC. 225. None of the funds appropriated or otherwise made available by this Act or any other Act for the Department of Veterans Affairs may be used in a manner that is inconsistent with: (1) section 842 of the Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act, 2006 (Public Law 109–115; 119 Stat. 2506); or (2) section 8110(a)(5) of title 38, United States Code.

SEC. 226. Section 842 of Public Law 109–115 shall not apply to conversion of an activity or function of the Veterans Health Administration, Veterans Benefits Administration, or National Cemetery Administration to contractor performance by a business concern that is at least 51 percent owned by one or more Indian Tribes as defined in section 5304(e) of title 25, United States Code.

SEC. 227. (a) The Secretary of Veterans Affairs, in consultation with the Secretary of Defense and the Secretary of Labor, shall discontinue collecting and using Social Security account numbers to authenticate individuals in all information systems of the Department of Veterans Affairs for all individuals not later than September 30, 2026.

(b) The Secretary of Veterans Affairs may collect and use a Social Security account number to identify an individual, in accordance with section 552a of title 5, United States Code, in an information system of the Department of Veterans Affairs if and only if the use of such number is necessary to:

- (1) obtain or provide information the Secretary requires from an information system that is not under the jurisdiction of the Secretary;
- (2) comply with a law, regulation, or court order;
- (3) perform anti-fraud activities; or
- (4) identify a specific individual where no adequate substitute is available.

(c) The matter in subsections (a) and (b) shall supersede section 237 of division A of Public Law 118–42, as continued by division A of Public Law 119–4.

SEC. 228. For funds provided to the Department of Veterans Affairs for each of fiscal year 2026 and 2027 for "Medical Services", section 239 of division A of Public Law 114–223 shall apply.

SEC. 229. Of the funds provided to the Department of Veterans Affairs for each of fiscal year 2026 and fiscal year 2027 for "Medical Services", funds may be used in each year to carry out and expand the child care program authorized by section 205 of Public Law 111–163, notwithstanding subsection (e) of such section.

SEC. 241. For funds provided to the Department of Veterans Affairs for each of fiscal year 2026 and 2027, section 258 of division A of Public Law 114–223 shall apply.

SEC. 242. (a) None of the funds appropriated or otherwise made available by this Act may be used to deny an Inspector General funded under this Act timely access to any records, documents, or other materials available to the department or agency over which that Inspector General has responsibilities under the Inspector General Act of 1978 (5 U.S.C. App.), or to prevent or impede the access of the Inspector General to such records, documents, or other materials, under any provision of law, except a provision of law that expressly refers to such Inspector General and expressly limits the right of access.

(b) A department or agency covered by this section shall provide its Inspector General access to all records, documents, and other materials in a timely manner.

(c) Each Inspector General shall ensure compliance with statutory limitations on disclosure relevant to the information provided by the establishment over which that Inspector General has responsibilities under the Inspector General Act of 1978 (5 U.S.C. App.).

(d) Each Inspector General covered by this section shall report to the Committee on Appropriations of the Senate and the Committee on Appropriations of the House of Representatives within 5 calendar days of any failure by any department or agency covered by this section to comply with this requirement.

SEC. 243. For funds provided to the Department of Veterans Affairs for each of fiscal year 2026 and 2027, section 248 of division A of Public Law 114–223 shall apply.

SEC. 244. Amounts made available for the "Veterans Health Administration, Medical Community Care" account in this or any other Act for fiscal years 2026 and 2027 may be used for expenses that would otherwise be payable from the Veterans Choice Fund established by section 802 of the Veterans Access, Choice, and Accountability Act, as amended (38 U.S.C. 1701 note).

SEC. 245. Obligations and expenditures applicable to the "Medical Services" account in fiscal years 2017 through 2019 for aid to state homes (as authorized by section 1741 of title 38, United States Code) shall remain in the "Medical Community Care" account for such fiscal years.

SEC. 246. Any amounts transferred to the Secretary and administered by a corporation referred to in section 7364(b) of title 38, United States Code, between October 1, 2017 and September 30, 2018 for purposes of carrying out an order placed with the Department of Veterans Affairs pursuant to section 1535 of title 31, United States Code, that are available for obligation pursuant to section 7364(b)(1) of title 38, United States Code, are to remain available for the liquidation of valid obligations incurred by such corporation during the period of performance of such order, provided that the Secretary of Veterans Affairs determines that such amounts need to remain available for such liquidation.

SEC. 247. Unobligated balances available under the headings "Construction, Major Projects" and "Construction, Minor Projects" may be obligated by the Secretary of Veterans Affairs for a facility pursuant to section 2(e)(1) of the Communities Helping Invest through Property and Improvements Needed for Veterans Act of 2016 (Public Law 114–294; 38 U.S.C. 8103 note), as amended, to provide additional funds or to fund an escalation clause under such section of such Act: Provided, That before such unobligated balances are obligated pursuant to this section, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress the authority to obligate such unobligated balances: Provided further, That the request to obligate such unobligated balances must provide Congress notice that the entity described in section 2(a)(2) of Public Law 114–294, as amended, has exhausted available cost containment approaches as set forth in the agreement under section 2(c) of such Public Law.

(INCLUDING TRANSFER OF FUNDS)

SEC. 248. The unobligated balances from amounts made available in this Act under the headings "General Operating Expenses, Veterans Benefits Administration", "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "General Administration", "Board of Veterans Appeals", "Information Technology Systems", "Veterans Electronic Health Record", "National Cemetery Administration", "Construction, Major Projects", and "Construction, Minor Projects" may be transferred between such accounts: Provided, That the total amount of funds transferred under this section shall not exceed 1 percent of the total amount of discretionary funds provided in this title: Provided further, That before

any transfer under this section may take place, the Secretary of Veterans Affairs shall receive approval from the Office of Management and Budget: Provided further, That funds transferred under this section to the "Construction, Major Projects" and "Construction, Minor Projects" accounts shall remain available for obligation through the end of the fifth fiscal year after the fiscal year in which such funds are transferred: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided by law: Provided further, That before a transfer may take place under this section, the Secretary of Veterans Affairs shall provide notice to the Committees on Appropriations of both Houses of Congress.

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
036-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	4	9	10
036-247300 Contributions from Military Personnel, Veteran's Educational Assistance Act of 1984 .....	40	1	1
036-273330 Housing Downward Reestimates .....	149	4,729	.....
036-275110 Native American Veteran Housing Loans, Negative Subsidies .....	2	.....	.....
036-275130 Native American Direct Loans, Downward Reestimate of Subsidies .....	6	1	.....
036-275510 Housing Negative Subsidies .....	5,077	439	162
036-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	98	56	57
General Fund Offsetting receipts from the public .....	5,376	5,235	230
Intragovernmental payments:			
036-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	17	10	11
General Fund Intragovernmental payments .....	17	10	11

## GENERAL PROVISIONS

SEC. 401. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 402. None of the funds made available in this Act may be used for any program, project, or activity, when it is made known to the Federal entity or official to which the funds are made available that the program, project, or activity is not in compliance with any Federal law relating to risk assessment, the protection of private property rights, or unfunded mandates.

SEC. 403. All departments and agencies funded under this Act are encouraged, within the limits of the existing statutory authorities and funding, to expand their

use of "E-Commerce" technologies and procedures in the conduct of their business practices and public service activities.

SEC. 404. Unless stated otherwise, all reports and notifications required by this Act shall be submitted to the Subcommittee on Military Construction and Veterans Affairs, and Related Agencies of the Committee on Appropriations of the House of Representatives and the Subcommittee on Military Construction and Veterans Affairs, and Related Agencies of the Committee on Appropriations of the Senate.

SEC. 405. None of the funds made available in this Act may be transferred to any department, agency, or instrumentality of the United States Government except pursuant to a transfer made by, or transfer authority provided in, this or any other appropriations Act.

SEC. 406. None of the funds made available in this Act may be used for a project or program named for an individual serving as a Member, Delegate, or Resident Commissioner of the United States House of Representatives.

SEC. 407. (a) Any agency receiving funds made available in this Act, shall, subject to subsections (b) and (c), post on the public Web site of that agency any report required to be submitted by the Congress in this or any other Act, upon the determination by the head of the agency that it shall serve the national interest.

(b) Subsection (a) shall not apply to a report if—

(1) the public posting of the report compromises national security; or

(2) the report contains confidential or proprietary information.

(c) The head of the agency posting such report shall do so only after such report has been made available to the requesting Committee or Committees of Congress for no less than 45 days.

SEC. 408. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

SEC. 409. None of the funds made available in this Act may be used by an agency of the executive branch to pay for first-class travel by an employee of the agency in contravention of sections 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

SEC. 410. None of the funds made available in this Act may be used to execute a contract for goods or services, including construction services, where the contractor has not complied with Executive Order No. 12989.

SEC. 411. None of the funds made available by this Act may be used in contravention of section 101(e)(8) of title 10, United States Code.

SEC. 412. None of the funds made available by this Act may be used by the Secretary of Veterans Affairs under section 5502 of title 38, United States Code, in any case arising out of the administration by the Secretary of laws and benefits under such title, to report a person who is deemed mentally incapacitated, mentally incompetent, or to be experiencing an extended loss of consciousness as a person who has been adjudicated as a mental defective under subsection (d)(4) or (g)(4) of section 922 of title 18, United States Code, without the order or finding of a judge, magistrate, or other judicial authority of competent jurisdiction that such person is a danger to himself or herself or others.



## CORPS OF ENGINEERS—CIVIL WORKS

The following appropriations shall be expended under the direction of the Secretary of the Army and the supervision of the Chief of Engineers for authorized civil functions of the Department of the Army pertaining to [river and harbor] *commercial navigation*, flood and storm damage reduction, [shore protection,] aquatic ecosystem restoration, and related efforts.

### Federal Funds

#### OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY FOR CIVIL WORKS

*For the Office of the Assistant Secretary of the Army for Civil Works as authorized by 10 U.S.C. 7016(b)(3), \$7,000,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 096–3132–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Assistant Secretary of the Army (Civil Works) .....	5	5	6
0900 Total new obligations, unexpired accounts (object class 25.3) .....	5	5	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			1
1021 Recoveries of prior year unpaid obligations .....		1	
1070 Unobligated balance (total) .....		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	7
1930 Total budgetary resources available .....	5	6	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		1	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	1	1
3010 New obligations, unexpired accounts .....	5	5	6
3020 Outlays (gross) .....	-6	-4	-7
3040 Recoveries of prior year unpaid obligations, unexpired .....		-1	
3050 Unpaid obligations, end of year .....	1	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	1	1
3200 Obligated balance, end of year .....	1	1	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	5	7
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4	4	6
4011 Outlays from discretionary balances .....	2		1
4020 Outlays, gross (total) .....	6	4	7
4180 Budget authority, net (total) .....	5	5	7
4190 Outlays, net (total) .....	6	4	7

This appropriation funds strategic planning for and overall supervision of the Army's civil works program.

#### WATER INFRASTRUCTURE FINANCE AND INNOVATION PROGRAM ACCOUNT

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 096–3139–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....			2
0709 Administrative expenses .....	7	2	
0791 Direct program activities, subtotal .....	7	2	2

0900 Total new obligations, unexpired accounts .....	7	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	94	94	99
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7	7	
1900 Budget authority (total) .....	7	7	
1930 Total budgetary resources available .....	101	101	99
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	94	99	97

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	3	2
3010 New obligations, unexpired accounts .....	7	2	2
3020 Outlays (gross) .....	-6	-3	-2
3050 Unpaid obligations, end of year .....	3	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	3	2
3200 Obligated balance, end of year .....	3	2	2

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7	7	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1		
4011 Outlays from discretionary balances .....	5	3	2
4020 Outlays, gross (total) .....	6	3	2
4180 Budget authority, net (total) .....	7	7	
4190 Outlays, net (total) .....	6	3	2

#### Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 096–3139–0–1–301	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Water Infrastructure Finance and Innovation, Corps .....			77
Direct loan subsidy (in percent):			
132001 Water Infrastructure Finance and Innovation, Corps .....			2.85
132999 Weighted average subsidy rate .....	0.00	0.00	2.85
Direct loan subsidy budget authority:			
133001 Water Infrastructure Finance and Innovation, Corps .....			2
Administrative expense data:			
3510 Budget authority .....	5	5	5

#### Object Classification (in millions of dollars)

Identification code 096–3139–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	2
12.1 Civilian personnel benefits .....	1		
25.2 Other services from non-Federal sources .....	2		
25.3 Other goods and services from Federal sources .....	2		
99.9 Total new obligations, unexpired accounts .....	7	2	2

#### Employment Summary

Identification code 096–3139–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	11	11	11

#### WATER INFRASTRUCTURE FINANCE AND INNOVATION FINANCING ACCT CORPS

#### Program and Financing (in millions of dollars)

Identification code 096–4388–0–3–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....			77

WATER INFRASTRUCTURE FINANCE AND INNOVATION FINANCING ACCT  
CORPS—Continued  
**Program and Financing—Continued**

Identification code 096-4388-0-3-301	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts .....			77
<b>Budgetary resources:</b>			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....			77
1900 Budget authority (total) .....			77
1930 Total budgetary resources available .....			77
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			77
3020 Outlays (gross) .....			-15
3050 Unpaid obligations, end of year .....			62
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			62
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			77
Financing disbursements:			
4110 Outlays, gross (total) .....			15
4180 Budget authority, net (total) .....			77
4190 Outlays, net (total) .....			15

**Status of Direct Loans** (in millions of dollars)

Identification code 096-4388-0-3-301	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....			77
1150 Total direct loan obligations .....			77
Cumulative balance of direct loans outstanding:			
1231 Disbursements: Direct loan disbursements .....			15
1290 Outstanding, end of year .....			15

**CONSTRUCTION**

For expenses necessary for the construction of commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts; and for studies, design work and plans and specifications of such projects, and related efforts, \$1,558,216,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**CONSTRUCTION**

For an additional amount for "Construction", \$700,000,000, to remain available until expended, for necessary expenses to address emergency situations at Corps of Engineers projects, construct Corps of Engineers projects, and rehabilitate and repair damages caused by natural disasters to Corps of Engineers projects: *Provided*, That of the amount provided under this heading in this Act, \$100,000,000 shall be used for continuing authorities projects to reduce the risk of flooding and storm damage, notwithstanding project number or program cost limitations: *Provided further*, That of the amount provided under this heading in this Act, \$300,000,000 shall be to complete, or initiate and complete, without regard to new start or new investment decision considerations, a useful increment of work for water-related environmental infrastructure assistance in States and insular areas that were impacted by disasters occurring in or prior to calendar year 2024: *Provided further*, That of the amount provided under this heading in this Act, \$300,000,000 shall be for projects that have previously received funds under this heading in chapter 4 of title X of the Disaster Relief Appropriations Act, 2013 (division A of Public Law 113-2), title IV of division B of the Bipartisan Budget Act of 2018 (Public Law 115-123), or title IV of the Disaster Relief Supplemental Appropriations Act, 2022 (division B of Public Law 117-43), and for which non-Federal interests have entered into binding agreements with the Secretary as of the date of enactment of this Act: *Provided further*, That each project receiving funds pursuant to the preceding proviso shall be subject to the terms and conditions of such chapter 4 of title X of the Disaster Relief Appropriations

Act, 2013 (division A of Public Law 113-2), title IV of division B of the Bipartisan Budget Act of 2018 (Public Law 115-123), or title IV of the Disaster Relief Supplemental Appropriations Act, 2022 (division B of Public Law 117-43), and as specifically modified by section 111 of the Energy and Water Development and Related Agencies Appropriations Act, 2024 (division D of Public Law 118-42), as applicable: *Provided further*, That of the amount provided under this heading in this Act, such sums as are necessary to cover the Federal share of eligible construction costs for coastal harbors and channels, and for inland harbors eligible to be derived from the Harbor Maintenance Trust Fund under section 101 or section 104 of the Water Resources and Development Act of 2020 shall be derived from the general fund of the Treasury: *Provided further*, That for projects receiving funding under this heading in this Act, the limitation concerning total project costs in section 902 of the Water Resources Development Act of 1986 (Public Law 99-662) shall not apply to funds provided under this heading in this Act: *Provided further*, That for any projects using funding provided under this heading in this Act, the non-Federal cash contribution for projects shall be financed in accordance with the provisions of section 103(k) of Public Law 99-662 over a period of 30 years from the date of completion of the project, separable element, or useful increment: *Provided further*, That any projects initiated using funds provided under this heading in this Act shall be initiated only after non-Federal interests have entered into binding agreements with the Secretary requiring, where applicable, the non-Federal interests to pay 100 percent of the operation, maintenance, repair, replacement, and rehabilitation costs of the project and to hold and save the United States free from damages due to the construction or operation and maintenance of the project, except for damages due to the fault or negligence of the United States or its contractors: *Provided further*, That not later than 60 days after the date of enactment of this Act and not less than three business days prior to public release, the Chief of Engineers shall submit directly to the Committees on Appropriations of the House of Representatives and the Senate a detailed work plan for the funds provided under this heading in this Act, including a list of project locations, the total cost for all projects, and a schedule by fiscal year of proposed use of such funds: *Provided further*, That the Secretary shall not deviate from the work plan, once the plan has been submitted to such Committees: *Provided further*, That funds included in a submitted work plan shall be deemed allocated to specific projects and subject to the reprogramming requirements specified in section 101(7) of the Energy and Water Development and Related Agencies Appropriations Act, 2024: *Provided further*, That beginning not later than 60 days after the date of enactment of this Act and until all amounts provided under this heading in this Act have been expended, the Assistant Secretary of the Army for Civil Works shall provide a quarterly report directly to such Committees detailing the allocation, obligation, and expenditure of the funds provided under this heading in this Act: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

**Program and Financing** (in millions of dollars)

Identification code 096-3122-0-1-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Commercial Navigation .....	2,099	1,610	1,610
0002 Flood Risk Management .....	1,727	1,836	1,836
0003 Aquatic Ecosystem Restoration .....	999	745	745
0004 Hydropower .....	1		
0005 Multipurpose and Other Programs .....	459	311	311
0100 Direct program subtotal .....	5,285	4,502	4,502
0799 Total direct obligations .....	5,285	4,502	4,502
0801 Department of Homeland Security .....	92	124	124
0802 Department of Veteran Affairs .....	1,208	670	670
0803 Environmental Protection Agency .....	838	505	505
0804 National Aeronautics and Space Administration .....	121	54	54
0805 Department of Energy .....	52	50	50
0806 Other Federal Agencies .....	201	278	278
0807 Non-Federal Agencies .....	99	96	96
0808 Intra-Corps .....	107	82	82
0899 Total reimbursable obligations .....	2,718	1,859	1,859
0900 Total new obligations, unexpired accounts .....	8,003	6,361	6,361
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	36,347	33,559	32,111
1010 Unobligated balance transfer to other accts [096-3121] .....	-1		
1021 Recoveries of prior year unpaid obligations .....	149		
1033 Recoveries of prior year paid obligations .....	1		

1042	Adjustment for change in allocation (general fund portion) .....	-62	.....	.....
1043	Adjustment for change in allocation (offsetting collection/collected portion) .....	62	.....	.....
1070	Unobligated balance (total) .....	36,496	33,559	32,111
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation .....	1,740	2,319	1,558
1131	Unobligated balance of appropriations permanently reduced .....	-10	-10	.....
1160	Appropriation, discretionary (total) .....	1,730	2,309	1,558
	Advance appropriations, discretionary:			
1170	Advance appropriation .....	50	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected (Inland Waterways Trust Fund) .....	1,513	.....	.....
1700	Collected (Harbor Maintenance Trust Fund) .....	.....	115	.....
1700	Collected (Construction) .....	.....	2,489	2,604
1701	Change in uncollected payments, Federal sources .....	1,773	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	3,286	2,604	2,604
1900	Budget authority (total) .....	5,066	4,913	4,162
1930	Total budgetary resources available .....	41,562	38,472	36,273
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	33,559	32,111	29,912
<b>Change in obligated balance:</b>				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	9,212	11,491	12,952
3010	New obligations, unexpired accounts .....	8,003	6,361	6,361
3020	Outlays (gross) .....	-5,575	-4,900	-4,929
3040	Recoveries of prior year unpaid obligations, unexpired .....	-149	.....	.....
3050	Unpaid obligations, end of year .....	11,491	12,952	14,384
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4,530	-6,303	-6,303
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1,773	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-6,303	-6,303	-6,303
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	4,682	5,188	6,649
3200	Obligated balance, end of year .....	5,188	6,649	8,081
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	5,066	4,913	4,162
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	.....	1,932	1,874
4011	Outlays from discretionary balances .....	5,575	2,968	3,055
4020	Outlays, gross (total) .....	5,575	4,900	4,929
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-1,284	-2,604	-2,604
4033	Non-Federal sources .....	-292	.....	.....
4040	Offsets against gross budget authority and outlays (total) ....	-1,576	-2,604	-2,604
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1,773	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4055	Adjustment for change in allocation (offsetting collection portion) .....	62	.....	.....
4060	Additional offsets against budget authority only (total) .....	-1,710	.....	.....
4070	Budget authority, net (discretionary) .....	1,780	2,309	1,558
4080	Outlays, net (discretionary) .....	3,999	2,296	2,325
4180	Budget authority, net (total) .....	1,780	2,309	1,558
4190	Outlays, net (total) .....	3,999	2,296	2,325

This appropriation funds the construction, replacement, rehabilitation, and expansion of water resources projects whose principal purpose is to provide commercial navigation, flood and storm damage reduction, or aquatic ecosystem restoration benefits to the Nation, and related efforts.

This account allocates funds on a performance basis to high-performing projects. The Budget funds those investments within the three main mission areas of the Corps civil works program—commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration—as well as related efforts that provide the best economic, environmental, and public safety returns to the Nation.

This account includes \$444 million for work under the Comprehensive Everglades Restoration Plan (CERP), which represents approximately 28 percent of the total amount in this account and approximately 6.7 percent

of the total amount in the civil works program. Funding CERP at this level would not have a significant impact on the overall civil works program in 2026. Construction account funding for CERP in future years will depend on the availability of funds, so the impact of such future funding on the overall civil works program cannot be determined at this time. Funding for the Department of the Interior (DOI) includes an additional \$0 million for work under CERP. This account also includes approximately \$2.0 million for other ecosystem restoration work by the Corps in South Florida, including the Everglades ecosystem. Funding for DOI includes \$39.3 million for such non-CERP work. The Budget for the two agencies includes a total of \$485.3 million for ecosystem restoration work in South Florida, of which \$444 million is for CERP and \$41.3 million is for non-CERP work (P.L. 106–541 section 601).

This appropriation also funds the Corps continuing authorities programs, which involve the planning, design, and construction of smaller projects that do not require specific authorizing legislation.

#### Object Classification (in millions of dollars)

Identification code 096–3122–0–1–301		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	512	477	477
11.3	Other than full-time permanent .....	12	8	8
11.5	Other personnel compensation .....	20	17	17
11.9	Total personnel compensation .....	544	502	502
12.1	Civilian personnel benefits .....	97	88	88
21.0	Travel and transportation of persons .....	10	9	9
23.2	Rental payments to others .....	1	1	1
25.1	Advisory and assistance services .....	36	16	16
25.2	Other services from non-Federal sources .....	305	229	229
25.3	Purchase of goods and services from Government accounts .....	122	94	94
25.4	Operation and maintenance of facilities .....	11	24	24
25.7	Operation and maintenance of equipment .....	1	1	1
26.0	Supplies and materials .....	3	4	4
31.0	Equipment .....	1	1	1
32.0	Land and structures .....	4,153	3,530	3,530
41.0	Grants, subsidies, and contributions .....	1	3	3
99.0	Direct obligations .....	5,285	4,502	4,502
99.0	Reimbursable obligations .....	2,718	1,859	1,859
99.9	Total new obligations, unexpired accounts .....	8,003	6,361	6,361

#### Employment Summary

Identification code 096–3122–0–1–301		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	3,683	3,600	2,880
2001	Reimbursable civilian full-time equivalent employment .....	1,702	1,600	1,600

#### OPERATION AND MAINTENANCE

*For expenses necessary for the operation, maintenance, and care of existing commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts; providing security for infrastructure owned or operated by the Corps, including administrative buildings and laboratories; maintaining harbor channels provided by a State, municipality, or other public agency that serve essential navigation needs of general commerce, where authorized by law; surveying and charting northern and northwestern lakes and connecting waters; clearing and straightening channels; and removing obstructions to navigation, \$2,330,305,000, to remain available until expended, of which such sums as become available from the special account for the Corps of Engineers established by the Land and Water Conservation Fund Act of 1965 shall be derived from that account for resource protection, research, interpretation, and maintenance activities related to resource protection in the areas managed by the Army Corps of Engineers at which outdoor recreation is available; of which such sums as become available from fees collected under section 217 of Public Law 104–303 shall be used to cover the cost of operation and maintenance of the dredged material disposal facilities for which such fees have been collected.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## OPERATION AND MAINTENANCE—Continued

## Program and Financing (in millions of dollars)

Identification code 096–3123–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Commercial Navigation .....	2,812	2,698	2,698
0002 Flood Risk Management .....	299	319	319
0003 Aquatic Ecosystem Restoration .....	45	38	38
0005 Multipurpose and Other Programs .....	2,647	2,417	2,417
0006 Emergency Management .....	9	7	7
0799 Total direct obligations .....	5,812	5,479	5,479
0801 Department of Homeland Security .....	7	10	10
0802 Department of Veteran Affairs .....	1	3	3
0804 National Aeronautics and Space Administration .....	1	2	2
0805 Department of Energy .....	8	7	7
0806 Other Federal Agencies .....	47	103	103
0807 Non-Federal Agencies .....	48	46	46
0808 Intra-Corps .....	2	4	4
0899 Total reimbursable obligations .....	114	175	175
0900 Total new obligations, unexpired accounts .....	5,926	5,654	5,654
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4,945	5,822	5,387
1010 Unobligated balance transfer to other accts [096–3121] .....	-4	.....	.....
1021 Recoveries of prior year unpaid obligations .....	127	119	119
1033 Recoveries of prior year paid obligations .....	1	1	1
1042 Adjustment for change in allocation (general fund portion) .....	-97	-252	-252
1043 Adjustment for change in allocation (offsetting collection/collected portion) .....	97	252	252
1070 Unobligated balance (total) .....	5,069	5,942	5,507
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,835	2,836	2,267
1121 Appropriations transferred from other acct [096–5383] ....	68	63	63
1160 Appropriation, discretionary (total) .....	2,903	2,899	2,330
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,000	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2,642	1,838	1,838
1701 Change in uncollected payments, Federal sources .....	134	362	361
1750 Spending auth from offsetting collections, disc (total) .....	2,776	2,200	2,199
Spending authority from offsetting collections, mandatory:			
1810 Spending authority from offsetting collections transferred to other accounts [089–4045] .....	-472	.....	.....
1811 Spending authority from offsetting collections transferred from other accounts [089–4045] .....	472	.....	.....
1900 Budget authority (total) .....	6,679	5,099	4,529
1930 Total budgetary resources available .....	11,748	11,041	10,036
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5,822	5,387	4,382
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,791	4,035	4,583
3010 New obligations, unexpired accounts .....	5,926	5,654	5,654
3020 Outlays (gross) .....	-5,555	-4,987	-4,618
3040 Recoveries of prior year unpaid obligations, unexpired .....	-127	-119	-119
3050 Unpaid obligations, end of year .....	4,035	4,583	5,500
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2,172	-2,306	-2,668
3070 Change in uncollected pymts, Fed sources, unexpired .....	-134	-362	-361
3090 Uncollected pymts, Fed sources, end of year .....	-2,306	-2,668	-3,029
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,619	1,729	1,915
3200 Obligated balance, end of year .....	1,729	1,915	2,471
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	6,679	5,099	4,529
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	2,511	2,230
4011 Outlays from discretionary balances .....	5,555	2,476	2,388
4020 Outlays, gross (total) .....	5,555	4,987	4,618
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources: .....	-2,676	-2,030	-2,030

4033 Non-Federal sources: .....	-64	-61	-61
4040 Offsets against gross budget authority and outlays (total) ....	-2,740	-2,091	-2,091
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-134	-362	-361
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1	1	1
4055 Adjustment for change in allocation (offsetting collection portion) .....	97	252	252
4060 Additional offsets against budget authority only (total) .....	-36	-109	-108
4070 Budget authority, net (discretionary) .....	3,903	2,899	2,330
4080 Outlays, net (discretionary) .....	2,815	2,896	2,527
4180 Budget authority, net (total) .....	3,903	2,899	2,330
4190 Outlays, net (total) .....	2,815	2,896	2,527

This appropriation funds inspection, operation, maintenance, and related activities for water resources projects operated and maintained by the Corps. These projects include navigation channels, navigation locks and dams, structures to reduce the risk of flood and storm damage (e.g., levees), and multi-purpose projects, as authorized in River and Harbor, Flood Control, and Water Resources Development Acts and other laws. Key infrastructure that is of central importance to the Nation and the continued safety of the public is given the highest priority for funding in this account.

This appropriation funds all of the costs associated with protecting Corps facilities from potential security threats. It also funds the national emergency preparedness program under Executive Order 12656.

## Object Classification (in millions of dollars)

Identification code 096–3123–0–1–301	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	1,328	1,241	1,241
11.3 Other than full-time permanent .....	16	12	12
11.5 Other personnel compensation .....	62	62	62
11.9 Total personnel compensation .....	1,406	1,315	1,315
12.1 Civilian personnel benefits .....	284	261	261
21.0 Travel and transportation of persons .....	42	40	40
22.0 Transportation of things .....	1	1	1
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	39	38	38
25.1 Advisory and assistance services .....	43	26	26
25.2 Other services from non-Federal sources .....	554	521	521
25.3 Other goods and services from Federal sources .....	723	623	623
25.4 Operation and maintenance of facilities .....	653	590	590
25.7 Operation and maintenance of equipment .....	7	5	5
26.0 Supplies and materials .....	71	76	76
31.0 Equipment .....	21	22	22
32.0 Land and structures .....	1,967	1,960	1,960
99.0 Direct obligations .....	5,812	5,479	5,479
99.0 Reimbursable obligations .....	114	175	175
99.9 Total new obligations, unexpired accounts .....	5,926	5,654	5,654

## Employment Summary

Identification code 096–3123–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	13,327	13,000	13,000
2001 Reimbursable civilian full-time equivalent employment .....	.....	1,325	1,325

## SPECIAL RECREATION USER FEE

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–5383–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	67	67	67
Receipts:			
Current law:			
1130 Special Recreation Use Fees, Corps of Engineers .....	66	62	62
1130 User Fees, Fund for Non-Federal Use of Disposal Facilities ....	2	1	1
1199 Total current law receipts .....	68	63	63
1999 Total receipts .....	68	63	63
2000 Total: Balances and receipts .....	135	130	130

Appropriations:			
Current law:			
2101	Special Recreation User Fee .....	-68	-63
5099	Balance, end of year .....	67	67

**Program and Financing** (in millions of dollars)

Identification code 096-5383-0-2-301      2024 actual      2025 est.      2026 est.

<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1101	Appropriation (special or trust) .....	68	63
1120	Appropriations transferred to other accts [096-3123] .....	-68	-63
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....		

Pursuant to the requirements of 16 U.S.C. 460d-3, the Corps deposits certain recreation use fees collected at Corps projects into this account. Types of fees include daily user fees, camping fees, recreational fees, annual pass fees, and other permit type fees. Pursuant to appropriations acts, funding in the Operation and Maintenance appropriation is derived in part from this account for resource protection, research, interpretation, and maintenance activities related to resource protection at Corps projects where outdoor recreation is available.

**MISSISSIPPI RIVER AND TRIBUTARIES**

*For expenses necessary for flood damage reduction projects and related efforts in the Mississippi River alluvial valley below Cape Girardeau, Missouri, as authorized by law, \$256,479,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**MISSISSIPPI RIVER AND TRIBUTARIES**

■ For an additional amount for "Mississippi River and Tributaries", \$50,000,000, to remain available until expended, for necessary expenses to address emergency situations at Corps of Engineers projects, and to construct, and rehabilitate and repair damages to Corps of Engineers projects, caused by natural disasters: *Provided*, That beginning not later than 60 days after the date of enactment of this Act and until all amounts provided under this heading in this Act have been expended, the Assistant Secretary of the Army for Civil Works shall provide a quarterly report directly to the Committees on Appropriations of the House of Representatives and the Senate detailing the allocation, obligation, and expenditure of the funds provided under this heading in this Act: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

**Program and Financing** (in millions of dollars)

Identification code 096-3112-0-1-301      2024 actual      2025 est.      2026 est.

<b>Obligations by program activity:</b>			
0001	Commercial Navigation .....	106	93
0002	Flood Risk Management .....	446	455
0005	Multipurpose and Other Programs .....	122	147
0799	Total direct obligations .....	674	695
0808	Intra-Corps .....	4	2
0900	Total new obligations, unexpired accounts .....	678	697

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	1,766	1,466
1021	Recoveries of prior year unpaid obligations .....	9	14
1070	Unobligated balance (total) .....	1,775	1,480
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	362	412
1131	Unobligated balance of appropriations permanently reduced .....	-1	-1
1160	Appropriation, discretionary (total) .....	361	411
Spending authority from offsetting collections, discretionary:			
1700	Collected (Non-Harbor Maintenance Trust Fund) .....	13	36

1700	Collected (Harbor Maintenance Trust Fund) .....	6	5
1701	Change in uncollected payments, Federal sources .....	-11	
1750	Spending auth from offsetting collections, disc (total) .....	8	41
1900	Budget authority (total) .....	369	452
1930	Total budgetary resources available .....	2,144	1,932
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1,466	1,235

**Change in obligated balance:**

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	437	430
3010	New obligations, unexpired accounts .....	678	697
3020	Outlays (gross) .....	-676	-748
3040	Recoveries of prior year unpaid obligations, unexpired .....	-9	-14
3050	Unpaid obligations, end of year .....	430	365
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-13	-2
3070	Change in uncollected pymts, Fed sources, unexpired .....	11	
3090	Uncollected pymts, Fed sources, end of year .....	-2	-2
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	424	428
3200	Obligated balance, end of year .....	428	363

**Budget authority and outlays, net:**

Discretionary:			
4000	Budget authority, gross .....	369	452
Outlays, gross:			
4010	Outlays from new discretionary authority .....		179
4011	Outlays from discretionary balances .....	676	569
4020	Outlays, gross (total) .....	676	748
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-17	-41
4033	Non-Federal sources .....	-2	
4040	Offsets against gross budget authority and outlays (total) ....	-19	-41
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	11	
4060	Additional offsets against budget authority only (total) .....	11	
4070	Budget authority, net (discretionary) .....	361	411
4080	Outlays, net (discretionary) .....	657	707
4180	Budget authority, net (total) .....	361	411
4190	Outlays, net (total) .....	657	707

This appropriation funds planning, design, construction, and operation and maintenance activities associated with projects to reduce the risk of flood damage in the lower Mississippi River alluvial valley below Cape Girardeau, Missouri.

**Object Classification** (in millions of dollars)

Identification code 096-3112-0-1-301      2024 actual      2025 est.      2026 est.

Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	113	107
11.3	Other than full-time permanent .....	2	1
11.5	Other personnel compensation .....	7	7
11.9	Total personnel compensation .....	122	115
12.1	Civilian personnel benefits .....	28	25
21.0	Travel and transportation of persons .....	4	4
23.3	Communications, utilities, and miscellaneous .....	3	3
25.2	Other services from non-Federal sources .....	31	22
25.3	Purchase goods & svcs. fm Government .....	155	168
25.4	Operation and maintenance of facilities .....	16	22
26.0	Supplies and materials .....	4	5
31.0	Equipment .....	2	2
32.0	Land and structures .....	309	328
99.0	Direct obligations .....	674	694
99.0	Reimbursable obligations .....	4	3
99.9	Total new obligations, unexpired accounts .....	678	697

MISSISSIPPI RIVER AND TRIBUTARIES—Continued  
**Employment Summary**

Identification code 096–3112–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,592	1,400	1,400

**FLOOD CONTROL AND COASTAL EMERGENCIES**

*For expenses necessary to prepare for flood, hurricane, and other natural disasters and support emergency operations, repairs, and other activities in response to such disasters as authorized by law, \$40,000,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**FLOOD CONTROL AND COASTAL EMERGENCIES**

■ For an additional amount for "Flood Control and Coastal Emergencies", as authorized by section 5 of the Act of August 18, 1941 (33 U.S.C. 701n), \$745,000,000, to remain available until expended, for necessary expenses to prepare for flood, hurricane, and other natural disasters and support emergency operations, repairs, and other activities in response to such disasters, as authorized by law: *Provided*, That funding provided under this heading in this Act utilized to repair authorized shore protection projects shall restore such projects to their full project profile at full Federal expense: *Provided further*, That beginning not later than 60 days after the date of enactment of this Act and until all amounts provided under this heading in this Act have been expended, the Chief of Engineers shall provide a quarterly report directly to the Committees on Appropriations of the House of Representatives and the Senate detailing the allocation, obligation, and expenditure of the funds provided under this heading in this Act: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

**Program and Financing** (in millions of dollars)

Identification code 096–3125–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0006 Emergency Management .....	412	437	437
0801 Department of Homeland Security .....	1,442	1,031	1,031
0808 Intra-Corps .....	384	495	495
0899 Total reimbursable obligations .....	1,826	1,526	1,526
0900 Total new obligations, unexpired accounts .....	2,238	1,963	1,963
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	2,767	1,817	1,417
1021 Recoveries of prior year unpaid obligations .....	80		
1070 Unobligated balance (total) .....	2,847	1,817	1,417
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	35	780	40
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	3,010	783	783
1701 Change in uncollected payments, Federal sources .....	-1,837		
1750 Spending auth from offsetting collections, disc (total) .....	1,173	783	783
1900 Budget authority (total) .....	1,208	1,563	823
1930 Total budgetary resources available .....	4,055	3,380	2,240
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	1,817	1,417	277
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,221	890	1,629
3010 New obligations, unexpired accounts .....	2,238	1,963	1,963
3020 Outlays (gross) .....	-3,489	-1,224	-1,226
3040 Recoveries of prior year unpaid obligations, unexpired .....	-80		
3050 Unpaid obligations, end of year .....	890	1,629	2,366
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2,691	-854	-854
3070 Change in uncollected pymts, Fed sources, unexpired .....	1,837		
3090 Uncollected pymts, Fed sources, end of year .....	-854	-854	-854
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	-470	36	775

3200 Obligated balance, end of year .....	36	775	1,512
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	1,208	1,563	823
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	321	393	283
4011 Outlays from discretionary balances .....	3,168	831	943
4020 Outlays, gross (total) .....	3,489	1,224	1,226
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-3,010	-783	-783
4040 Offsets against gross budget authority and outlays (total) ....	-3,010	-783	-783
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1,837		
4060 Additional offsets against budget authority only (total) .....	1,837		
4070 Budget authority, net (discretionary) .....	35	780	40
4080 Outlays, net (discretionary) .....	479	441	443
4180 Budget authority, net (total) .....	35	780	40
4190 Outlays, net (total) .....	479	441	443

This appropriation funds the planning, training, exercises, and other preparedness measures that help the Corps respond to floods, hurricanes, and other natural disasters; emergency operations in response to such natural disasters including advance measures, flood fighting, and providing potable water; and the repair of certain damaged flood and storm damage reduction projects. The funding in the Budget is for preparedness and training activities.

**Object Classification** (in millions of dollars)

Identification code 096–3125–0–1–301	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	71	66	66
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	4	3	3
11.9 Total personnel compensation .....	76	70	70
12.1 Civilian personnel benefits .....	16	14	14
21.0 Travel and transportation of persons .....	3	3	3
23.2 Rental payments to others .....	1	1	1
25.1 Advisory and assistance services .....	9	12	12
25.2 Other services from non-Federal sources .....	67	37	37
25.3 Other goods and services from Federal sources .....	13	16	16
25.4 Operation and maintenance of facilities .....	7	13	13
25.7 Operation and maintenance of equipment .....	7	2	2
26.0 Supplies and materials .....	1	2	2
31.0 Equipment .....	3	2	2
32.0 Land and structures .....	209	265	265
99.0 Direct obligations .....	412	437	437
99.0 Reimbursable obligations .....	1,826	1,526	1,526
99.9 Total new obligations, unexpired accounts .....	2,238	1,963	1,963

**Employment Summary**

Identification code 096–3125–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	600	575	575

**INVESTIGATIONS**

*For expenses necessary for the collection and study of basic information pertaining to the development, management, restoration, and protection of water resources; for studies, design work, and plans and specifications of proposed commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts prior to construction; for restudy of authorized projects and related efforts; and for miscellaneous investigations, \$130,000,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## INVESTIGATIONS

For an additional amount for "Investigations", \$20,000,000, to remain available until expended, for necessary expenses related to the completion, or initiation and completion, of flood and storm damage reduction, including shore protection, studies that are currently authorized, to reduce risks from future floods and hurricanes, at full Federal expense: *Provided*, That amounts made available under this heading in this Act shall be for high-priority studies of projects in States and insular areas with a major disaster, including for glacial lake outbursts, in calendar year 2022, 2023, or 2024: *Provided further*, That not later than 60 days after the date of enactment of this Act and not less than three business days prior to public release, the Chief of Engineers shall submit directly to the Committees on Appropriations of the House of Representatives and the Senate a detailed work plan for the funds provided under this heading in this Act, including a list of study locations, new studies selected to be initiated, the total cost for each study selected for funding, the remaining cost for each ongoing study selected for funding, and a schedule by fiscal year of the proposed use of such funds: *Provided further*, That the Secretary of the Army shall not deviate from the work plan, once the plan has been submitted to such Committees: *Provided further*, That funds included in a submitted work plan shall be deemed allocated to specific projects and subject to the reprogramming requirements specified in section 101(6) of the Energy and Water Development and Related Agencies Appropriations Act, 2024: *Provided further*, That beginning not later than 60 days after the date of enactment of this Act and until all amounts provided under this heading in this Act have been expended, the Assistant Secretary of the Army for Civil Works shall provide a quarterly report directly to such Committees detailing the allocation, obligation, and expenditure of the funds provided under this heading in this Act: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

## Program and Financing (in millions of dollars)

Identification code 096–3121–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Commercial Navigation .....	20	23	23
0002 Flood Risk Management .....	124	113	113
0003 Aquatic Ecosystem Restoration .....	16	17	17
0005 Multipurpose and Other Programs .....	25	22	22
0799 Total direct obligations .....	185	175	175
0801 Department of Homeland Security .....	5	8	8
0804 National Aeronautics and Space Administration .....	2	1	1
0805 Department of Energy .....	2	2	2
0806 Other Federal Agencies .....	6	15	15
0807 Non-Federal Agencies .....	8	8	8
0808 Intra-Corps .....	3	3	3
0899 Total reimbursable obligations .....	26	37	37
0900 Total new obligations, unexpired accounts .....	211	212	212
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	494	474	443
1011 Unobligated balance transfer from other acct [096–3123] ....	4		
1011 Unobligated balance transfer from other acct [096–3122] ....	1		
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	501	474	443
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	143	168	130
1131 Unobligated balance of appropriations permanently reduced .....	-11	-11	
1160 Appropriation, discretionary (total) .....	132	157	130
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	33	24	24
1701 Change in uncollected payments, Federal sources .....	19		
1750 Spending auth from offsetting collections, disc (total) .....	52	24	24
1900 Budget authority (total) .....	184	181	154
1930 Total budgetary resources available .....	685	655	597
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	474	443	385
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	61	60	78
3010 New obligations, unexpired accounts .....	211	212	212
3020 Outlays (gross) .....	-210	-194	-193

3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	60	78	97
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-33	-52	-52
3070 Change in uncollected pymts, Fed sources, unexpired .....	-19		
3090 Uncollected pymts, Fed sources, end of year .....	-52	-52	-52
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	28	8	26
3200 Obligated balance, end of year .....	8	26	45
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	184	181	154
Outlays, gross:			
4010 Outlays from new discretionary authority .....		66	63
4011 Outlays from discretionary balances .....	210	128	130
4020 Outlays, gross (total) .....	210	194	193
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-21	-24	-24
4033 Non-Federal sources .....	-12		
4040 Offsets against gross budget authority and outlays (total) ....	-33	-24	-24
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-19		
4060 Additional offsets against budget authority only (total) .....	-19		
4070 Budget authority, net (discretionary) .....	132	157	130
4080 Outlays, net (discretionary) .....	177	170	169
4180 Budget authority, net (total) .....	132	157	130
4190 Outlays, net (total) .....	177	170	169

This appropriation funds studies to determine the engineering feasibility, economic and environmental return to the Nation, and public safety impacts of potential solutions to water and related land resources problems; preconstruction engineering and design; and related data collection, interagency coordination, and research.

## Object Classification (in millions of dollars)

Identification code 096–3121–0–1–301	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	104	101	101
11.3 Other than full-time permanent .....	3	2	2
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	110	106	106
12.1 Civilian personnel benefits .....	21	20	20
21.0 Travel and transportation of persons .....	3	3	3
25.1 Advisory and assistance services .....	4	4	4
25.2 Other services from non-Federal sources .....	13	15	15
25.3 Purchase of goods and services from Government accounts .....	8	6	6
25.4 Operation and maintenance of facilities .....	3	3	3
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	21	16	16
99.0 Direct obligations .....	185	175	175
99.0 Reimbursable obligations .....	26	37	37
99.9 Total new obligations, unexpired accounts .....	211	212	212

## Employment Summary

Identification code 096–3121–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	769	775	775

## REGULATORY PROGRAM

For expenses necessary for administration of laws pertaining to regulation of navigable waters and wetlands, \$221,000,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

REGULATORY PROGRAM—Continued  
Program and Financing (in millions of dollars)

Identification code 096–3126–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0008 Regulatory .....	262	240	240
0192 Total direct obligations .....	262	240	240
0807 Non-Federal Agencies .....	23	16	16
0899 Total reimbursable obligations .....	23	16	16
0900 Total new obligations, unexpired accounts .....	285	256	256
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	154	108	76
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	221	221	221
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	22	3	3
1900 Budget authority (total) .....	243	224	224
1930 Total budgetary resources available .....	397	332	300
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-4		
1941 Unexpired unobligated balance, end of year .....	108	76	44
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7	9	42
3010 New obligations, unexpired accounts .....	285	256	256
3011 Obligations ("upward adjustments"), expired accounts .....	5		
3020 Outlays (gross) .....	-288	-223	-206
3050 Unpaid obligations, end of year .....	9	42	92
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	9	42
3200 Obligated balance, end of year .....	9	42	92
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	243	224	224
Outlays, gross:			
4010 Outlays from new discretionary authority .....	216	205	205
4011 Outlays from discretionary balances .....	72	18	1
4020 Outlays, gross (total) .....	288	223	206
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....		-1	-1
4033 Non-Federal sources .....	-22	-2	-2
4040 Offsets against gross budget authority and outlays (total) ....	-22	-3	-3
4070 Budget authority, net (discretionary) .....	221	221	221
4080 Outlays, net (discretionary) .....	266	220	203
4180 Budget authority, net (total) .....	221	221	221
4190 Outlays, net (total) .....	266	220	203

This appropriation provides funds to administer the laws and regulations pertaining to activities affecting U.S. waters, including wetlands, in accordance with the Rivers and Harbors Appropriation Act of 1899, the Clean Water Act of 1972, and the Marine Protection, Research and Sanctuaries Act of 1972.

The requested funds are needed to review and process permit applications, ensure compliance on permitted sites, and protect important aquatic resources.

## Object Classification (in millions of dollars)

Identification code 096–3126–0–1–301	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	197	182	182
11.3 Other than full-time permanent .....	3	2	2
11.5 Other personnel compensation .....	6	5	5
11.9 Total personnel compensation .....	206	189	189
12.1 Civilian personnel benefits .....	43	39	39
21.0 Travel and transportation of persons .....	4	3	3
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	2	2	2

25.3 Purchase goods & svcs. fm Government accts. ....	5	5	5
25.4 Operation and maintenance of facilities .....	1	1	1
99.0 Direct obligations .....	262	240	240
99.0 Reimbursable obligations .....	23	16	16
99.9 Total new obligations, unexpired accounts .....	285	256	256

## Employment Summary

Identification code 096–3126–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,568	1,450	1,450

## FORMERLY UTILIZED SITES REMEDIAL ACTION PROGRAM

*For expenses necessary to clean up contamination from sites in the United States resulting from work performed as part of the Nation's early atomic energy program, \$200,000,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 096–3130–0–1–053	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0007 Formerly Utilized Site Remedial Action Program .....	312	312	312
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	304	295	283
1021 Recoveries of prior year unpaid obligations .....	3		
1070 Unobligated balance (total) .....	307	295	283
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	300	300	200
1900 Budget authority (total) .....	300	300	200
1930 Total budgetary resources available .....	607	595	483
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	295	283	171
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	302	361	517
3010 New obligations, unexpired accounts .....	312	312	312
3020 Outlays (gross) .....	-250	-156	-160
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050 Unpaid obligations, end of year .....	361	517	669
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	302	361	517
3200 Obligated balance, end of year .....	361	517	669
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	300	300	200
Outlays, gross:			
4010 Outlays from new discretionary authority .....		106	70
4011 Outlays from discretionary balances .....	250	50	90
4020 Outlays, gross (total) .....	250	156	160
4180 Budget authority, net (total) .....	300	300	200
4190 Outlays, net (total) .....	250	156	160

The Budget funds the clean-up of certain low-level radioactive materials and mixed wastes, located mostly at sites contaminated as a result of the Nation's early efforts to develop atomic weapons.

## Object Classification (in millions of dollars)

Identification code 096–3130–0–1–053	2024 actual	2025 est.	2026 est.
<b>Direct obligations: Personnel compensation: Full-time permanent .....</b>	<b>24</b>	<b>24</b>	<b>24</b>
11.9 Total personnel compensation .....	24	24	24
12.1 Civilian personnel benefits .....	5	5	5
21.0 Travel and transportation of persons .....	1	1	1
25.1 Advisory and assistance services .....	144	144	144
25.2 Other services from non-Federal sources .....	39	39	39
25.3 Other goods and services from Federal sources .....	1	1	1



32.0	Land and structures .....	98	98	98
99.0	Direct obligations .....	312	312	312
99.9	Total new obligations, unexpired accounts .....	312	312	312

**Employment Summary**

Identification code 096–3130–0–1–053	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	144	150	150

**EXPENSES**

*For expenses necessary for the supervision and general administration of the civil works program in the headquarters of the Corps of Engineers and the offices of the Division Engineers; and for costs of management and operation of the Humphreys Engineer Center Support Activity, the Institute for Water Resources, the United States Army Engineer Research and Development Center, and the United States Army Corps of Engineers Finance Center allocable to the civil works program, \$220,000,000, to remain available until September 30, 2027, of which not to exceed \$5,000 may be used for official reception and representation purposes and only during the current fiscal year: Provided, That no part of any other appropriation provided in this title shall be available to fund the civil works activities of the Office of the Chief of Engineers or the civil works executive direction and management activities of the division offices: Provided further, That any Flood Control and Coastal Emergencies appropriation may be used to fund the supervision and general administration of emergency operations, repairs, and other activities in response to any flood, hurricane, or other natural disaster.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 096–3124–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0009 Executive Direction and Management .....	267	241	220
0799 Total direct obligations .....	267	241	220
0808 Intra-Corps .....	1	1	1
0899 Total reimbursable obligations .....	1	1	1
0900 Total new obligations, unexpired accounts .....	268	242	221

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	75	27	1
1021 Recoveries of prior year unpaid obligations .....	3		
1070 Unobligated balance (total) .....	78	27	1
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	216	216	220
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	1		
1900 Budget authority (total) .....	217	216	220
1930 Total budgetary resources available .....	295	243	221
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	27	1	

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	10	46
3010 New obligations, unexpired accounts .....	268	242	221
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-267	-204	-208
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3041 Recoveries of prior year unpaid obligations, expired .....	-1	-2	-2
3050 Unpaid obligations, end of year .....	10	46	57
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-2
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	10	8	44
3200 Obligated balance, end of year .....	8	44	55

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	217	216	220
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	213	201	205
4011 Outlays from discretionary balances .....	54	3	3
4020 Outlays, gross (total) .....	267	204	208
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-1		
4180 Budget authority, net (total) .....	216	216	220
4190 Outlays, net (total) .....	266	204	208

This appropriation funds the command and control, policy and guidance, program management, national and regional coordination, and quality assurance for the civil works program. These activities are carried out by Corps headquarters and eight division offices:

**Corps Headquarters.**—This office provides executive direction and management for the civil works program.

**Division Offices.**—Eight of the nine Corps division offices provide quality assurance for and supervise work of the 38 district offices that have civil works responsibilities. This appropriation also funds certain costs allocable to the civil works program of these Corps-wide support facilities:

**Institute for Water Resources.**—This institute performs studies and analyses on a wide range of water resources issues and develops project planning techniques.

**Engineer Research and Development Center.**—This center operates seven labs and conducts research and development for the Corps and other agencies.

**Finance Center.**—This center supports all Corps finance and accounting activities.

**Humphreys Engineer Center.**—This field operating activity of the Corps provides day-to-day operational support services to the Corps.

**Object Classification** (in millions of dollars)

Identification code 096–3124–0–1–301	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	144	134	134
11.3 Other than full-time permanent .....	1	2	2
11.5 Other personnel compensation .....	4	5	5
11.9 Total personnel compensation .....	149	141	141
12.1 Civilian personnel benefits .....	57	50	50
21.0 Travel and transportation of persons .....	6	5	5
23.1 Rental payments to GSA .....	4	4	4
23.2 Rental payments to others .....	1	2	2
25.1 Advisory and assistance services .....	3	4	4
25.2 Other services from non-Federal sources .....	2	1	1
25.3 Other goods and services from Federal sources .....	44	33	12
31.0 Equipment .....	1	1	1
99.0 Direct obligations .....	267	241	220
99.0 Reimbursable obligations .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	268	242	221

**Employment Summary**

Identification code 096–3124–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	831	809	786
2001 Reimbursable civilian full-time equivalent employment .....	32	41	41

**WASHINGTON AQUEDUCT****Program and Financing** (in millions of dollars)

Identification code 096–3128–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable Capital Improvement .....	71	69	69

WASHINGTON AQUEDUCT—Continued  
Program and Financing—Continued

Identification code 096–3128–0–1–301	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	86	110	89
1021 Recoveries of prior year unpaid obligations .....	4		
1070 Unobligated balance (total) .....	90	110	89
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	91	51	51
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....		-3	-3
1850 Spending auth from offsetting collections, mand (total) .....	91	48	48
1900 Budget authority (total) .....	91	48	48
1930 Total budgetary resources available .....	181	158	137
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	110	89	68
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	78	45	80
3010 New obligations, unexpired accounts .....	71	69	69
3020 Outlays (gross) .....	-100	-34	-34
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3050 Unpaid obligations, end of year .....	45	80	115
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	78	45	80
3200 Obligated balance, end of year .....	45	80	115
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	91	48	48
Outlays, gross:			
4100 Outlays from new mandatory authority .....		24	24
4101 Outlays from mandatory balances .....	100	10	10
4110 Outlays, gross (total) .....	100	34	34
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-91	-51	-51
4180 Budget authority, net (total) .....		-3	-3
4190 Outlays, net (total) .....	9	-17	-17
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....			3
5092 Unexpired unavailable balance, EOY: Offsetting collections .....		3	6

The Washington Aqueduct supplies drinking water to customers in four jurisdictions: the District of Columbia; Arlington County, Virginia; the City of Falls Church, Virginia; and part of Fairfax County, Virginia. Although the Aqueduct is owned and operated by the Corps (40 U.S.C. 9501 et seq.), the customers finance the operation, maintenance, and certain capital improvements of Aqueduct facilities. The Aqueduct's customers also pay in advance the full cost of those capital improvements.

## Object Classification (in millions of dollars)

Identification code 096–3128–0–1–301	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	15	14	14
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	18	17	17
12.1 Civilian personnel benefits .....	7	7	7
23.3 Communications, utilities, and miscellaneous charges .....	6	6	6
25.2 Other services from non-Federal sources .....	5	5	5
25.3 Other goods and services from Federal sources .....	7	7	7
25.4 Operation and maintenance of facilities .....	16	16	16
26.0 Supplies and materials .....	11	10	10
32.0 Land and structures .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	71	69	69

## Employment Summary

Identification code 096–3128–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	157	157	157

## PERMANENT APPROPRIATIONS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–9921–0–2–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	46	49	52
Receipts:			
Current law:			
1110 Licenses under Federal Power Act, Improvements of Navigable Waters, Maintenance and Operation of Dams, Etc. ....	13	12	12
1130 Receipts from Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes .....	21	17	17
1199 Total current law receipts .....	34	29	29
1999 Total receipts .....	34	29	29
2000 Total: Balances and receipts .....	80	78	81
Appropriations:			
Current law:			
2101 Permanent Appropriations .....	-32	-26	-26
2103 Permanent Appropriations .....	-1	-1	-1
2132 Permanent Appropriations .....	2	1	1
2199 Total current law appropriations .....	-31	-26	-26
2999 Total appropriations .....	-31	-26	-26
5099 Balance, end of year .....	49	52	55

## Program and Financing (in millions of dollars)

Identification code 096–9921–0–2–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Maintenance and operation of dams and other improvements of navigable waters .....	29	25	25
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	38	40	41
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	32	26	26
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-1	-1
1260 Appropriations, mandatory (total) .....	31	26	26
1930 Total budgetary resources available .....	69	66	67
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	40	41	42
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	11	12
3010 New obligations, unexpired accounts .....	29	25	25
3020 Outlays (gross) .....	-30	-24	-24
3050 Unpaid obligations, end of year .....	11	12	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	11	12
3200 Obligated balance, end of year .....	11	12	13
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	31	26	26
Outlays, gross:			
4100 Outlays from new mandatory authority .....	18	18	18
4101 Outlays from mandatory balances .....	12	6	6
4110 Outlays, gross (total) .....	30	24	24
4180 Budget authority, net (total) .....	31	26	26
4190 Outlays, net (total) .....	30	24	24

This account covers three permanent appropriations:

*Hydraulic mining debris reservoir.*—The Corps uses fees collected from the Yuba County Water Agency to help maintain the Englebright Dam, Yuba River, California project. (33 U.S.C. 683)

*Maintenance and operation of dams and other improvements of navigable waters.*—The Corps uses its share of certain fees levied by the Federal Energy Regulatory Commission (on the private use of Federal property, including facilities and land; private construction and operation of water management and appurtenant facilities; and private benefit from headwater improvement by others) for construction, operation, and maintenance of Federal water management facilities. (16 U.S.C. 810(a))

*Payments to States.*—The Corps pays to States three-fourths of the rent received from the leasing of lands acquired for flood control, navigation, and allied purposes, including the development of hydroelectric power. (33 U.S.C. 701c–3)

#### Object Classification (in millions of dollars)

Identification code 096–9921–0–2–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	2	2
12.1 Civilian personnel benefits .....	1	2	2
25.3 Other goods and services from Federal sources .....	21	15	15
25.4 Operation and maintenance of facilities .....	1	1	1
32.0 Land and structures .....	3	5	5
99.9 Total new obligations, unexpired accounts .....	29	25	25

#### Employment Summary

Identification code 096–9921–0–2–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	17	20	20

#### REVOLVING FUND

#### Program and Financing (in millions of dollars)

Identification code 096–4902–0–4–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0803 Intra-Corps .....	12,340	9,892	9,892
0809 Reimbursable program activities, subtotal .....	12,340	9,892	9,892
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	686	663	1,232
1021 Recoveries of prior year unpaid obligations .....	75	98	98
1033 Recoveries of prior year paid obligations .....	3	4	4
1070 Unobligated balance (total) .....	764	765	1,334
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	12,254	10,356	10,356
1801 Change in uncollected payments, Federal sources .....	-3	3	3
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-12		
1850 Spending auth from offsetting collections, mand (total) .....	12,239	10,359	10,359
1900 Budget authority (total) .....	12,239	10,359	10,359
1930 Total budgetary resources available .....	13,003	11,124	11,693
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	663	1,232	1,801
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,644	1,791	1,314
3010 New obligations, unexpired accounts .....	12,340	9,892	9,892
3020 Outlays (gross) .....	-12,118	-10,271	-10,271
3040 Recoveries of prior year unpaid obligations, unexpired .....	-75	-98	-98
3050 Unpaid obligations, end of year .....	1,791	1,314	837
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-109	-106	-109
3070 Change in uncollected pymts, Fed sources, unexpired .....	3	-3	-3
3090 Uncollected pymts, Fed sources, end of year .....	-106	-109	-112
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,535	1,685	1,205

3200	Obligated balance, end of year .....	1,685	1,205	725
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	12,239	10,359	10,359
Outlays, gross:				
4100	Outlays from new mandatory authority .....	9,787	8,106	8,106
4101	Outlays from mandatory balances .....	2,331	2,165	2,165
4110	Outlays, gross (total) .....	12,118	10,271	10,271
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-12,242	-10,345	-10,345
4123	Non-Federal sources .....	-15	-15	-15
4130	Offsets against gross budget authority and outlays (total) ....	-12,257	-10,360	-10,360
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	3	-3	-3
4143	Recoveries of prior year paid obligations, unexpired accounts .....	3	4	4
4150	Additional offsets against budget authority only (total) .....	6	1	1
4160	Budget authority, net (mandatory) .....	-12		
4170	Outlays, net (mandatory) .....	-139	-89	-89
4180	Budget authority, net (total) .....	-12		
4190	Outlays, net (total) .....	-139	-89	-89
<b>Memorandum (non-add) entries:</b>				
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	17	29	29
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	29	29	29

This revolving fund provides for the acquisition, operation, and maintenance of plant and equipment used by the civil works program and for temporary financing of services chargeable to the civil works program. The fund also initially finances Corps district office operating expenses, which the districts later reimburse with project-specific funds. In addition, payments are made into the fund when other agencies or entities use plant and equipment acquired by the fund.

#### Object Classification (in millions of dollars)

Identification code 096–4902–0–4–301	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
21.0 Travel and transportation of persons .....	143	100	100
22.0 Transportation of things .....	16	10	10
23.1 Rental payments to GSA .....	279	260	260
23.2 Rental payments to others .....	38	20	20
23.3 Communications, utilities, and miscellaneous charges .....	83	90	90
24.0 Printing and reproduction .....	1		
25.1 Advisory and assistance services .....	136	100	100
25.2 Other services from non-Federal sources .....	339	400	400
25.3 Other goods and services from Federal sources .....	10,832	8,445	8,445
25.4 Operation and maintenance of facilities .....	161	160	160
25.7 Operation and maintenance of equipment .....	74	75	75
26.0 Supplies and materials .....	100	80	80
31.0 Equipment .....	39	30	30
32.0 Land and structures .....	99	122	122
99.9 Total new obligations, unexpired accounts .....	12,340	9,892	9,892

#### INTERAGENCY AMERICA THE BEAUTIFUL PASS REVENUES

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–5570–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Fees, Interagency America the Beautiful Pass Revenues .....	2	2	2
2000 Total: Balances and receipts .....	2	2	2
Appropriations:			
Current law:			
2101 Interagency America the Beautiful Pass Revenues .....	-2	-2	-2
5099 Balance, end of year .....			

## INTERAGENCY AMERICA THE BEAUTIFUL PASS REVENUES—Continued

## Program and Financing (in millions of dollars)

Identification code 096–5570–0–2–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Interagency America the Beautiful Pass Revenues .....	2	2	2
0900 Total new obligations, unexpired accounts (object class 25.4) .....	2	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	2	2
1930 Total budgetary resources available .....	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1		
3010 New obligations, unexpired accounts .....	2	2	2
3020 Outlays (gross) .....	-3	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....		2	2
4101 Outlays from mandatory balances .....	3		
4110 Outlays, gross (total) .....	3	2	2
4180 Budget authority, net (total) .....	2	2	2
4190 Outlays, net (total) .....	3	2	2

Funds in this account are collected from the sale of interagency America the Beautiful National Parks and Federal Recreational Lands Passes as authorized in the Water Resources Reform and Development Act of 2014 (P.L. 113–121, section 1048). The Corps sells and distributes the passes to the public at over 200 Corps locations and deposits the funds into this account. The funds are expended as allowed by the Federal Lands Recreation Enhancement Act at the locations where they are collected.

## SPECIAL USE PERMIT FEES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–5607–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Fees, Special Use Permit Fees .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
Appropriations:			
Current law:			
2101 Special Use Permit Fees .....	-1	-1	-1
5099 Balance, end of year .....			
<b>Program and Financing</b> (in millions of dollars)			
Identification code 096–5607–0–2–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Recreational Resources .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 25.4) .....	1	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1	1	1
1930 Total budgetary resources available .....	3	3	3

1941	Memorandum (non-add) entries:			
	Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1	
3010 New obligations, unexpired accounts .....	1	1	1	
3020 Outlays (gross) .....	-1	-1	-2	
3050 Unpaid obligations, end of year .....	1	1		
Memorandum (non-add) entries:				
3100 Obligated balance, start of year .....	1	1	1	
3200 Obligated balance, end of year .....	1	1		
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090 Budget authority, gross .....	1	1	1	
Outlays, gross:				
4100 Outlays from new mandatory authority .....		1	1	
4101 Outlays from mandatory balances .....	1		1	
4110 Outlays, gross (total) .....	1	1	2	
4180 Budget authority, net (total) .....	1	1	1	
4190 Outlays, net (total) .....	1	1	2	

Funds in this account are collected from the issuance of special use permits for activities, events, facility use, and other specialized recreation uses, as authorized in the Water Resources Reform and Development Act of 2014 (P.L. 113–121, section 1047(a)). These funds are expended on labor, vehicle costs, materials, supplies, utilities, and other costs associated with administering the special permits and carrying out related operation and maintenance activities at the site where the fees are collected.

## Trust Funds

## HARBOR MAINTENANCE TRUST FUND

*For expenses necessary to perform work authorized by law to be financed from the Harbor Maintenance Trust Fund, and to be derived from such fund, \$1,700,000,000, to remain available until expended; of which \$42,626,000 shall be used to cover the Federal share of construction costs for dredged material disposal facilities; of which \$1,651,763,000 shall be used to cover the Federal share of eligible operation and maintenance costs for coastal harbors and channels and inland harbors, of which \$60,000,000 shall be available to carry out subsection (c) of section 2106 of the Water Resources Reform and Development Act of 2014 (33 U.S.C. 2238c); and of which \$5,611,000 shall be used to cover the Federal share of eligible operation and maintenance costs for inland harbors on the Mississippi River.*

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–8863–0–7–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	8,200	7,859	7,238
Receipts:			
Current law:			
1110 User Fees, Harbor Maintenance Trust Fund .....	1,891	1,960	1,966
1140 Earnings on Investments, Harbor Maintenance Trust Fund ....	582	233	243
1199 Total current law receipts .....	2,473	2,193	2,209
1999 Total receipts .....	2,473	2,193	2,209
2000 Total: Balances and receipts .....	10,673	10,052	9,447
Appropriations:			
Current law:			
2101 Operations and Maintenance .....	-40	-40	-41
2101 Operations and Support .....	-3	-3	-3
2101 Harbor Maintenance Trust Fund .....	-2,650	-2,650	-1,652
2101 Harbor Maintenance Trust Fund .....	-115	-115	-42
2101 Harbor Maintenance Trust Fund .....	-6	-6	-6
2199 Total current law appropriations .....	-2,814	-2,814	-1,744
2999 Total appropriations .....	-2,814	-2,814	-1,744
5099 Balance, end of year .....	7,859	7,238	7,703

**Program and Financing** (in millions of dollars)

Identification code 096-8863-0-7-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Commercial navigation .....	2,874	2,771	1,700
<b>Budgetary resources:</b>			
Unobligated balance:			
1045 Adjustment for change in allocation (prior year) .....	103		
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (O&M) .....	2,650	2,650	1,652
1101 Appropriation (Construction) .....	115	115	42
1101 Appropriation (MR&T) .....	6	6	6
1160 Appropriation, discretionary (total) .....	2,771	2,771	1,700
1930 Total budgetary resources available .....	2,874	2,771	1,700
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,217	2,394	3,400
3010 New obligations, unexpired accounts .....	2,874	2,771	1,700
3020 Outlays (gross) .....	-2,697	-1,765	-1,223
3050 Unpaid obligations, end of year .....	2,394	3,400	3,877
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,217	2,394	3,400
3200 Obligated balance, end of year .....	2,394	3,400	3,877
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,771	2,771	1,700
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,594	1,108	680
4011 Outlays from discretionary balances .....	103	657	543
4020 Outlays, gross (total) .....	2,697	1,765	1,223
4180 Budget authority, net (total) .....	2,771	2,771	1,700
4190 Outlays, net (total) .....	2,697	1,765	1,223
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	10,372	10,083	10,399
5001 Total investments, EOY: Federal securities: Par value .....	10,083	10,399	10,726

The Harbor Maintenance Trust Fund is authorized under the Harbor Maintenance Revenue Act of 1986 (P.L. 99-662, Title XIV), as amended. Under current law, revenue is derived from a 0.125 percent ad valorem tax imposed upon commercial users of specified U.S. ports, Saint Lawrence Seaway tolls, and investment interest. The Budget proposes to execute these appropriations within the Harbor Maintenance Trust Fund rather than to transfer and execute them in the Construction, Operation and Maintenance, and Mississippi River and Tributaries accounts.

The Harbor Maintenance Revenue Act authorizes expenditures from this fund to finance up to 100 percent of eligible Corps harbor operation and maintenance costs, including the operation and maintenance of Great Lakes navigation projects. The fund fully finances eligible operation and maintenance costs of the Saint Lawrence Seaway Development Corporation. The Water Resources Development Act of 1996 (P.L. 104-303, section 201) authorizes the fund to pay the Federal share of the costs for the construction of dredged material disposal facilities that are necessary for the operation and maintenance of coastal or inland harbors, the dredging and disposal of contaminated sediments that are in or affect the operation and maintenance of Federal navigation channels, the mitigation of impacts resulting from Federal navigation operation and maintenance activities, and the operation and maintenance of dredged material disposal facilities.

The North American Free Trade Agreement Implementation Act (26 U.S.C. 9505(c)(3)) authorizes the fund to pay all expenses of administration incurred by the Department of the Treasury, the Corps, and the Department of Commerce related to the administration of the harbor maintenance tax (under 26 U.S.C. 4461 et seq.), but not in excess of \$5 million for any fiscal year.

In 1998, the U.S. Supreme Court excluded all U.S. exports from the harbor maintenance tax. The Court found that the tax violated Article I, section 9, clause 5 of the constitution because the value of the cargo, which

is the basis for calculating this tax, does not fairly match the use of port services and facilities by exporters.

The proposed appropriations language for eligible operation and maintenance costs for inland harbors on the lower Mississippi River is intended to only apply to: Helena Harbor, Phillips County, AR; Baton Rouge Harbor, Devil Swamp, LA; Greenville Harbor, MS; Vicksburg Harbor, MS; and Memphis Harbor, McKellar Lake, Memphis, TN.

**Object Classification** (in millions of dollars)

Identification code 096-8863-0-7-301	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
94.0 Financial transfers (Operation and Maintenance) .....	2,747	2,650	1,652
94.0 Financial transfers (Construction) .....	121	115	42
94.0 Financial transfers (MR&T) .....	6	6	6
99.9 Total new obligations, unexpired accounts .....	2,874	2,771	1,700

**INLAND WATERWAYS TRUST FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 096-8861-0-7-301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	306	430	418
<b>Receipts:</b>			
Current law:			
1110 Transfer from General Fund, Inland Waterways Revenue Act			
Taxes .....	107	98	96
1140 Interest and Profits on Investments in Public Debt Securities,			
Inland Waterways Trust Fund .....	17	10	10
1199 Total current law receipts .....	124	108	106
1999 Total receipts .....	124	108	106
2000 Total: Balances and receipts .....	430	538	524
<b>Appropriations:</b>			
Current law:			
2101 Inland Waterways Trust Fund .....		-120	
5099 Balance, end of year .....	430	418	524

**Program and Financing** (in millions of dollars)

Identification code 096-8861-0-7-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Inland Waterways Trust Fund .....	56		
0900 Total new obligations, unexpired accounts (object class 25.2) .....	56		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			120
1045 Adjustment for change in allocation (trust fund portion) .....	56		
1070 Unobligated balance (total) .....	56		120
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (Construction) .....		120	
1930 Total budgetary resources available .....	56	120	120
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		120	120
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	56		
3020 Outlays (gross) .....	-56		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		120	
Outlays, gross:			
4011 Outlays from discretionary balances .....	56		
4180 Budget authority, net (total) .....		120	
4190 Outlays, net (total) .....	56		
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	265	326	343

INLAND WATERWAYS TRUST FUND—Continued  
Program and Financing—Continued

Identification code 096-8861-0-7-301	2024 actual	2025 est.	2026 est.
5001 Total investments, EOY: Federal securities: Par value .....	326	343	362

## RIVERS AND HARBORS CONTRIBUTED FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-8862-0-7-301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	9	1	5
Receipts:			
Current law:			
1130 Contributions, Rivers and Harbors, Other Than Port and Harbor User Fees .....	739	719	720
2000 Total: Balances and receipts .....	748	720	725
Appropriations:			
Current law:			
2101 Rivers and Harbors Contributed Funds .....	-739	-715	-715
2103 Rivers and Harbors Contributed Funds .....	-9	-1	-1
2132 Rivers and Harbors Contributed Funds .....	1	1	2
2199 Total current law appropriations .....	-747	-715	-714
2999 Total appropriations .....	-747	-715	-714
5099 Balance, end of year .....	1	5	11

## Program and Financing (in millions of dollars)

Identification code 096-8862-0-7-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Commercial Navigation .....	185	105	105
0002 Flood Risk Management .....	310	282	282
0003 Aquatic Ecosystem Restoration .....	27	26	26
0004 Hydropower .....	11	9	9
0005 Multipurpose and Other Programs .....	102	185	185
0006 Emergency Management .....	1	10	10
0799 Total direct obligations .....	636	617	617
0807 NON-FEDERAL AGENCIES .....	10	1	1
0899 Total reimbursable obligations .....	10	1	1
0900 Total new obligations, unexpired accounts .....	646	618	618

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,626	1,742	1,839
1021 Recoveries of prior year unpaid obligations .....	13		
1070 Unobligated balance (total) .....	1,639	1,742	1,839
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	739	715	715
1203 Appropriation (previously unavailable)(special or trust) ....	9	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-2
1260 Appropriations, mandatory (total) .....	747	715	714
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2		
1900 Budget authority (total) .....	749	715	714
1930 Total budgetary resources available .....	2,388	2,457	2,553
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,742	1,839	1,935

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,208	1,190	1,379
3010 New obligations, unexpired accounts .....	646	618	618
3020 Outlays (gross) .....	-651	-429	-434
3040 Recoveries of prior year unpaid obligations, unexpired .....	-13		
3050 Unpaid obligations, end of year .....	1,190	1,379	1,563
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,208	1,190	1,379
3200 Obligated balance, end of year .....	1,190	1,379	1,563

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	749	715	714
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	7	6
4101 Outlays from mandatory balances .....	649	422	428
4110 Outlays, gross (total) .....	651	429	434
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-2		
4180 Budget authority, net (total) .....	747	715	714
4190 Outlays, net (total) .....	649	429	434

The funds in this account are provided by non-Federal interests to cover some or all of the costs for the study, design, construction, and operation and maintenance of water resources projects. These funds include amounts for the authorized non-Federal share of the costs, amounts in excess of the authorized non-Federal share that are provided voluntarily as contributed or advanced funds, and amounts for certain work carried out in connection with a project with 100 percent non-Federal funding.

## Object Classification (in millions of dollars)

Identification code 096-8862-0-7-301	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	111	82	82
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....	4	3	3
11.9 Total personnel compensation .....	116	85	85
12.1 Civilian personnel benefits .....	21	16	16
21.0 Travel and transportation of persons .....	1	1	1
25.1 Advisory and assistance services .....		1	1
25.2 Other services from non-Federal sources .....	67	15	15
25.3 Other goods and services from Federal sources .....	17	5	5
25.4 Operation and maintenance of facilities .....	13	15	15
26.0 Supplies and materials .....		1	1
31.0 Equipment .....	1		
32.0 Land and structures .....	400	479	479
99.0 Direct obligations .....	636	618	618
99.0 Reimbursable obligations .....	10		
99.9 Total new obligations, unexpired accounts .....	646	618	618

## Employment Summary

Identification code 096-8862-0-7-301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	697	525	525

## COASTAL WETLANDS RESTORATION TRUST FUND

## Program and Financing (in millions of dollars)

Identification code 096-8333-0-7-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Coastal Wetlands Restoration Trust Fund .....	38	75	75
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	419	467	498
1021 Recoveries of prior year unpaid obligations .....	1	12	12
1070 Unobligated balance (total) .....	420	479	510
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust) ....	5	5	5
1221 Appropriations transferred from other acct [014-8151] ....	85	94	104
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-5	-5	-5
1260 Appropriations, mandatory (total) .....	85	94	104
1930 Total budgetary resources available .....	505	573	614
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	467	498	539

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	212	206	207
3010	New obligations, unexpired accounts .....	38	75	75
3020	Outlays (gross) .....	-43	-62	-104
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	-12	-12
3050	Unpaid obligations, end of year .....	206	207	166
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	212	206	207
3200	Obligated balance, end of year .....	206	207	166
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross .....	85	94	104
Outlays, gross:				
4100	Outlays from new mandatory authority .....	24	26	
4101	Outlays from mandatory balances .....	43	38	78
4110	Outlays, gross (total) .....	43	62	104
4180	Budget authority, net (total) .....	85	94	104
4190	Outlays, net (total) .....	43	62	104

The Coastal Wetlands Planning, Protection and Restoration Act (P.L. 101-646, Title III), as amended, directs the Secretary of the Interior to distribute to the Coastal Wetlands Restoration Trust Fund a portion of the amounts appropriated each fiscal year from the Sport Fish Restoration Account. The Louisiana Coastal Wetlands Conservation and Restoration Task Force, which is an interagency task force consisting of the Corps, Environmental Protection Agency, Fish and Wildlife Service, Natural Resources Conservation Service, National Marine Fisheries Service, and the State of Louisiana, uses these funds to plan, set priorities, and carry out projects for the creation, protection, and restoration of coastal wetlands in the State of Louisiana.

**Object Classification** (in millions of dollars)

Identification code 096-8333-0-7-301		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	1	1	1
25.2	Other services from non-Federal sources .....	37	74	74
99.9	Total new obligations, unexpired accounts .....	38	75	75

**Employment Summary**

Identification code 096-8333-0-7-301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	8	10	10

**SOUTH DAKOTA TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 096-8217-0-7-306		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	110	110	110
	Receipts:			
	Current law:			
1140	Earnings on Investments, South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund .....	3	2	2
2000	Total: Balances and receipts .....	113	112	112
	Appropriations:			
	Current law:			
2101	South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund .....	-3	-2	-2
5099	Balance, end of year .....	110	110	110

**Program and Financing** (in millions of dollars)

Identification code 096-8217-0-7-306		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Wildlife Habitat Restoration .....	4	2	2
0900	Total new obligations, unexpired accounts (object class 25.2) .....	4	2	2

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	8	7	7
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	3	2	2
1930	Total budgetary resources available .....	11	9	9
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	7	7	7

Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	4	2	2
3020	Outlays (gross) .....	-4	-2	-1
3050	Unpaid obligations, end of year .....			1
Memorandum (non-add) entries:				
3200	Obligated balance, end of year .....			1

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross .....	3	2	2
Outlays, gross:				
4100	Outlays from new mandatory authority .....		1	1
4101	Outlays from mandatory balances .....	4	1	.....
4110	Outlays, gross (total) .....	4	2	1
4180	Budget authority, net (total) .....	3	2	2
4190	Outlays, net (total) .....	4	2	1

Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value .....	118	118	118
5001	Total investments, EOY: Federal securities: Par value .....	118	118	118

This fund, authorized by the Water Resources Development Act of 1999 (P.L. 106-53), supports wildlife habitat restoration efforts undertaken by the State of South Dakota. The establishment of this fund satisfies the Federal obligation under the Fish and Wildlife Coordination Act (16 U.S.C. 1661 et seq.) to mitigate for the loss of habitat due to flooding from the Oahe and Big Bend projects, which the Corps constructed under the Pick-Sloan Missouri River Basin program.

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
096-143500	General Fund Proprietary Interest Receipts, not Otherwise Classified .....		
	20	20	20
096-322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....		
	78	250	250
General Fund Offsetting receipts from the public .....	98	270	270
Intragovernmental payments:			
096-388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....		
	-1	-1	-1
General Fund Intragovernmental payments .....	-1	-1	-1

**GENERAL PROVISIONS—CORPS OF ENGINEERS—CIVIL**

(INCLUDING TRANSFERS OF FUNDS)

SEC. 101. (a) None of the funds provided in this title shall be available for obligation or expenditure through a reprogramming of funds that:

(1) creates or initiates a new program, project, or activity;

(2) eliminates a program, project, or activity;

(3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by this Act, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(4) proposes to use funds directed for a specific activity for a different purpose, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(5) augments or reduces existing programs, projects, or activities in excess of the amounts contained in paragraphs (6) through (10), unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(6) **INVESTIGATIONS.**—For a base level over \$100,000, reprogramming of 25 percent of the base amount up to a limit of \$150,000 per project, study or activity is allowed: Provided, That for a base level less than \$100,000, the reprogramming limit is \$25,000: Provided further, That up to \$25,000 may be reprogrammed into any continuing study or activity that did not receive an appropriation for existing obligations and concomitant administrative expenses;

(7) **CONSTRUCTION.**—For a base level over \$2,000,000, reprogramming of 15 percent of the base amount up to a limit of \$3,000,000 per project, study or activity is allowed: Provided, That for a base level less than \$2,000,000, the reprogramming limit is \$300,000: Provided further, That up to \$3,000,000 may be reprogrammed for settled contractor claims, changed conditions, or real estate deficiency judgments: Provided further, That up to \$300,000 may be reprogrammed into any continuing study or activity that did not receive an appropriation for existing obligations and concomitant administrative expenses;

(8) **OPERATION AND MAINTENANCE.**—Unlimited reprogramming authority is granted for the Corps to be able to respond to emergencies: Provided, That the Chief of Engineers shall notify the Committees on Appropriations of both Houses of Congress of these emergency actions as soon thereafter as practicable: Provided further, That for a base level over \$1,000,000, reprogramming of 15 percent of the base amount up to a limit of \$5,000,000 per project, study, or activity is allowed: Provided further, That for a base level less than \$1,000,000, the reprogramming limit is \$150,000: Provided further, That \$150,000 may be reprogrammed into any continuing study or activity that did not receive an appropriation;

(9) **MISSISSIPPI RIVER AND TRIBUTARIES.**—The reprogramming guidelines in paragraphs (6), (7), and (8) shall apply to the Investigations, Construction, and Operation and Maintenance portions of the Mississippi River and Tributaries Account, respectively; and

(10) **FORMERLY UTILIZED SITES REMEDIAL ACTION PROGRAM.**—Reprogramming of up to 15 percent of the base of the receiving project is permitted.

(b) **DE MINIMUS REPROGRAMMINGS.**—In no case should a reprogramming for less than \$50,000 be submitted to the Committees on Appropriations of both Houses of Congress.

(c) **CONTINUING AUTHORITIES PROGRAM.**—Subsection (a)(1) shall not apply to any project or activity funded under the continuing authorities program.

(d) Not later than 60 days after the date of enactment of this Act, the Secretary shall submit a report to the Committees on Appropriations of both Houses of Congress to establish the baseline for application of reprogramming and transfer authorities for the current fiscal year which shall include:

(1) A table for each appropriation with a separate column to display the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if applicable, and the fiscal year enacted level; and

(2) A delineation in the table for each appropriation both by object class and program, project and activity as detailed in the budget appendix for the respective appropriations .

SEC. 102. None of the funds made available in this title may be used to award or modify any contract that commits funds beyond the amounts appropriated for that program, project, or activity that remain unobligated, except that such amounts may include any funds that have been made available through reprogramming pursuant to section 101.

SEC. 103. The Secretary of the Army may transfer to the Fish and Wildlife Service, and the Fish and Wildlife Service may accept and expend, such amounts as the Secretary of the Army and the Director of the Fish and Wildlife Service determine, through consultation, are appropriate from the funds provided in this title under the heading "Operation and Maintenance" to mitigate for fisheries lost due to Corps of Engineers projects.



## OTHER DEFENSE—CIVIL PROGRAMS

### MILITARY RETIREMENT

#### *Federal Funds*

#### PAYMENT TO MILITARY RETIREMENT FUND

#### Program and Financing (in millions of dollars)

Identification code 097–0040–0–1–054	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	151,521	154,387	161,888
0900 Total new obligations, unexpired accounts (object class 13.0) .....	151,521	154,387	161,888
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	151,521	154,387	161,888
1930 Total budgetary resources available .....	151,521	154,387	161,888
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	151,521	154,387	161,888
3020 Outlays (gross) .....	-151,521	-154,387	-161,888
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	151,521	154,387	161,888
Outlays, gross:			
4100 Outlays from new mandatory authority .....	151,521	154,387	161,888
4180 Budget authority, net (total) .....	151,521	154,387	161,888
4190 Outlays, net (total) .....	151,521	154,387	161,888

The 2026 payment to the Military Retirement Fund includes funds for the amortization of the unfunded liability for all retirement benefits earned by Department of Defense military personnel for service prior to 1985 and Coast Guard military personnel for service prior to 2023. The amortization schedule for the unfunded liability is determined by the Department of Defense Retirement Board of Actuaries. Included in the unfunded liability are the consolidated requirements of the military departments to cover retired officers and enlisted personnel of the Army, Navy, Marine Corps, Air Force, Space Force and Coast Guard; retainer pay of enlisted personnel of the Fleet Reserve of the Navy and Marine Corps; and survivors' benefits.

The 2004 National Defense Authorization Act (P.L. 108–136) created additional benefits for certain retirees who receive disability compensation from the Department of Veterans Affairs and moved the responsibility for payments under the Combat-Related Special Compensation program to the Military Retirement Fund. Any additional funding requirements for retirees with service prior to 1985 will be included in this payment.

The 2016 National Defense Authorization Act (P.L. 114–92) enacted substantial changes to the current military retirement system. The new retirement system, which took effect January 1, 2018, is a blend of several components, including a defined retired pay benefit, a defined contribution to the Thrift Savings Plan, and a bonus (continuation pay) paid to the member to maintain Service retention requirements. Currently serving members will remain grandfathered under the legacy retirement system.

The 2021 National Defense Authorization Act (P.L. 116–283) added the Coast Guard and their survivors to the Military Retirement Fund effective 2023. Service in the Coast Guard performed before 2023 is the original Coast Guard unfunded liability of the fund.

#### *Trust Funds*

#### MILITARY RETIREMENT FUND

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8097–0–7–602	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1,320,976	1,507,003	1,680,113

#### Receipts:

##### Current law:

1140	Employing Agency Contributions, Military Retirement Fund .....	24,931	22,811	21,785
1140	Earnings on Investments, Military Retirement Fund .....	67,904	54,834	48,599
1140	Federal Contributions, Military Retirement Fund .....	151,521	154,387	161,888
1140	Federal Contributions (concurrent Receipt Accruals), Military Retirement Fund .....	19,874	20,713	25,444
1199	Total current law receipts .....	264,230	252,745	257,716
1999	Total receipts .....	264,230	252,745	257,716
2000	Total: Balances and receipts .....	1,585,206	1,759,748	1,937,829
<b>Appropriations:</b>				
<b>Current law:</b>				
2101	Military Retirement Fund .....	-262,608	-252,137	-260,428
2135	Military Retirement Fund .....	184,405	172,502	178,541
2199	Total current law appropriations .....	-78,203	-79,635	-81,887
2999	Total appropriations .....	-78,203	-79,635	-81,887
5099	Balance, end of year .....	1,507,003	1,680,113	1,855,942

#### Program and Financing (in millions of dollars)

Identification code 097–8097–0–7–602	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Nondisability .....	68,047	68,658	70,562
0002 Temporary disability .....	45	57	60
0003 Permanent disability .....	2,620	3,330	3,477
0004 Fleet reserve .....	2,084	2,103	2,159
0005 Survivors' benefits .....	5,407	5,487	5,629
0900 Total new obligations, unexpired accounts (object class 13.0) .....	78,203	79,635	81,887
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	262,608	252,137	260,428
1235 Appropriations precluded from obligation (special or trust) .....	-184,405	-172,502	-178,541
1260 Appropriations, mandatory (total) .....	78,203	79,635	81,887
1930 Total budgetary resources available .....	78,203	79,635	81,887
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	432	6,475	6,517
3010 New obligations, unexpired accounts .....	78,203	79,635	81,887
3020 Outlays (gross) .....	-72,160	-79,593	-81,846
3050 Unpaid obligations, end of year .....	6,475	6,517	6,558
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	432	6,475	6,517
3200 Obligated balance, end of year .....	6,475	6,517	6,558
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	78,203	79,635	81,887
Outlays, gross:			
4100 Outlays from new mandatory authority .....	71,728	73,118	75,329
4101 Outlays from mandatory balances .....	432	6,475	6,517
4110 Outlays, gross (total) .....	72,160	79,593	81,846
4180 Budget authority, net (total) .....	78,203	79,635	81,887
4190 Outlays, net (total) .....	72,160	79,593	81,846
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	1,366,845	1,599,141	1,735,717
5001 Total investments, EOY: Federal securities: Par value .....	1,599,141	1,735,717	1,925,109

Public Law 98–94, amended by Public Law 116–283, provided for accrual funding of the Department of Defense military retirement system and for the establishment of a Department of Defense Military Retirement Fund in 1985. The fund has three sources of income. The first is payments from the Department of Defense military personnel accounts and the Coast Guard retired pay account, which cover the accruing costs of the future retirement benefits being earned by today's service members. The second source is interest on investments of the fund. The third source is made up of two

## MILITARY RETIREMENT FUND—Continued

payments from the general fund of the Treasury. The first Treasury payment covers a portion of the accrued unfunded liability for all Department of Defense and Coast Guard retirees and their current members who had earned benefits before entering into the accrual funding system. The second Treasury payment covers the liability for concurrent receipt of Department of Defense and Coast Guard military retired pay and disability compensation paid by the Department of Veterans Affairs. This benefit was added in the 2004 National Defense Authorization Act.

The status of the fund is as follows:

## Status of Funds (in millions of dollars)

Identification code 097–8097–0–7–602	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	1,321,409	1,513,479	1,686,631
0999 Total balance, start of year .....	1,321,409	1,513,479	1,686,631
Cash income during the year:			
Current law:			
Receipts:			
1150 Earnings on Investments, Military Retirement Fund .....	67,904	54,834	48,599
1160 Employing Agency Contributions, Military Retirement Fund .....	24,931	22,811	21,785
1160 Federal Contributions, Military Retirement Fund .....	151,521	154,387	161,888
1160 Federal Contributions (concurrent Receipt Accruals), Military Retirement Fund .....	19,874	20,713	25,444
1199 Income under present law .....	264,230	252,745	257,716
1999 Total cash income .....	264,230	252,745	257,716
Cash outgo during year:			
Current law:			
2100 Military Retirement Fund .....	-72,160	-79,593	-81,846
2199 Outgo under current law .....	-72,160	-79,593	-81,846
2999 Total cash outgo (-) .....	-72,160	-79,593	-81,846
Surplus or deficit:			
3110 Excluding interest .....	124,166	118,318	127,271
3120 Interest .....	67,904	54,834	48,599
3199 Subtotal, surplus or deficit .....	192,070	173,152	175,870
3999 Total change in fund balance .....	192,070	173,152	175,870
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-85,662	-49,086	-62,608
4200 Military Retirement Fund .....	1,599,141	1,735,717	1,925,109
4999 Total balance, end of year .....	1,513,479	1,686,631	1,862,501

## RETIREE HEALTH CARE

## Federal Funds

## PAYMENT TO DEPARTMENT OF DEFENSE MEDICARE-ELIGIBLE RETIREE HEALTH CARE FUND

## Program and Financing (in millions of dollars)

Identification code 097–0850–0–1–054	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	9,584	14,569	15,006
0900 Total new obligations, unexpired accounts (object class 13.0) .....	9,584	14,569	15,006
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	9,584	14,569	15,006
1900 Budget authority (total) .....	9,584	14,569	15,006
1930 Total budgetary resources available .....	9,584	14,569	15,006
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	9,584	14,569	15,006
3020 Outlays (gross) .....	-9,584	-14,569	-15,006
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	9,584	14,569	15,006

## Outlays, gross:

4100 Outlays from new mandatory authority .....	9,584	14,569	15,006
4180 Budget authority, net (total) .....	9,584	14,569	15,006
4190 Outlays, net (total) .....	9,584	14,569	15,006

## DEPARTMENT OF DEFENSE MEDICARE-ELIGIBLE RETIREE HEALTH CARE FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–5472–0–2–551	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	342,990	369,899	395,556
Receipts:			
Current law:			
1140 Non-DoD Employing Agency Contributions, DoD Medicare-Eligible Retiree Health Care Fund .....	304	332	343
1140 Earnings on Investments, DoD Medicare-Eligible Retiree Health Care Fund .....	18,648	13,439	14,629
1140 Federal Contributions, DoD Medicare-Eligible Retiree Health Care Fund .....	9,584	14,569	15,006
1140 Department of Defense Contributions, DoD Medicare-Eligible Retiree Health Care Fund .....	10,533	11,046	12,850
1199 Total current law receipts .....	39,069	39,386	42,828
1999 Total receipts .....	39,069	39,386	42,828
2000 Total: Balances and receipts .....	382,059	409,285	438,384
Appropriations:			
Current law:			
2101 Department of Defense Medicare-Eligible Retiree Health Care Fund .....	-38,883	-39,887	-42,959
2135 Department of Defense Medicare-Eligible Retiree Health Care Fund .....	26,723	26,158	29,401
2199 Total current law appropriations .....	-12,160	-13,729	-13,558
2999 Total appropriations .....	-12,160	-13,729	-13,558
5099 Balance, end of year .....	369,899	395,556	424,826

## Program and Financing (in millions of dollars)

Identification code 097–5472–0–2–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct Care .....	2,265	2,285	2,627
0002 Purchased Care .....	9,895	11,444	10,931
0900 Total new obligations, unexpired accounts .....	12,160	13,729	13,558
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	38,883	39,887	42,959
1235 Appropriations precluded from obligation (special or trust) .....	-26,723	-26,158	-29,401
1260 Appropriations, mandatory (total) .....	12,160	13,729	13,558
1900 Budget authority (total) .....	12,160	13,729	13,558
1930 Total budgetary resources available .....	12,160	13,729	13,558

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	500	375	549
3010 New obligations, unexpired accounts .....	12,160	13,729	13,558
3020 Outlays (gross) .....	-12,285	-13,555	-13,565
3050 Unpaid obligations, end of year .....	375	549	542
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	500	375	549
3200 Obligated balance, end of year .....	375	549	542

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	12,160	13,729	13,558
Outlays, gross:			
4100 Outlays from new mandatory authority .....	11,785	13,180	13,016
4101 Outlays from mandatory balances .....	500	375	549
4110 Outlays, gross (total) .....	12,285	13,555	13,565
4180 Budget authority, net (total) .....	12,160	13,729	13,558
4190 Outlays, net (total) .....	12,285	13,555	13,565

Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value .....	354,219	386,778	397,022
5001	Total investments, EOY: Federal securities: Par value .....	386,778	397,022	426,423

Public Law 106–398 provides for accrual funding for health care to Medicare-eligible retirees. The statute establishes an accrual health care fund which has three sources of funding. The first is contributions from employing agencies, which cover the liability for future benefits accruing to current service members. The second is an annual payment from the general fund of the Treasury on the accrued unfunded liability, and the third source is income from the investment of fund balances.

**Status of Funds** (in millions of dollars)

Identification code 097–5472–0–2–551	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	343,491	370,274	396,105
0298 Reconciliation adjustment .....			
0999 Total balance, start of year .....	343,491	370,274	396,105
Cash income during the year:			
Current law:			
Receipts:			
1150 Earnings on Investments, DoD Medicare-Eligible Retiree Health Care Fund .....	18,648	13,439	14,629
1160 Non-DoD Employing Agency Contributions, DoD Medicare-Eligible Retiree Health Care Fund .....	304	332	343
1160 Federal Contributions, DoD Medicare-Eligible Retiree Health Care Fund .....	9,584	14,569	15,006
1160 Department of Defense Contributions, DoD Medicare-Eligible Retiree Health Care Fund .....	10,533	11,046	12,850
1199 Income under present law .....	39,069	39,386	42,828
1999 Total cash income .....	39,069	39,386	42,828
Cash outgo during year:			
Current law:			
2100 Department of Defense Medicare-Eligible Retiree Health Care Fund .....	-12,285	-13,555	-13,565
2199 Outgo under current law .....	-12,285	-13,555	-13,565
2999 Total cash outgo (-) .....	-12,285	-13,555	-13,565
Surplus or deficit:			
3110 Excluding interest .....	8,136	12,392	14,634
3120 Interest .....	18,648	13,439	14,629
3199 Subtotal, surplus or deficit .....	26,784	25,831	29,263
3298 Reconciliation adjustment .....	-1		
3299 Total adjustments .....	-1		
3999 Total change in fund balance .....	26,783	25,831	29,263
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-16,504	-917	-1,055
4200 Department of Defense Medicare-Eligible Retiree Health Care Fund .....	386,778	397,022	426,423
4999 Total balance, end of year .....	370,274	396,105	425,368

**Object Classification** (in millions of dollars)

Identification code 097–5472–0–2–551	2024 actual	2025 est.	2026 est.
Direct obligations:			
13.0 Benefits for former personnel .....	9,895	11,444	10,931
94.0 Financial transfers .....	2,265	2,285	2,627
99.9 Total new obligations, unexpired accounts .....	12,160	13,729	13,558

**EDUCATIONAL BENEFITS***Trust Funds*

## EDUCATION BENEFITS FUND

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 097–8098–0–7–702	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	846	746	703

Receipts:			
Current law:			
1140 Employing Agency Contributions, Education Benefits Fund .....	36	70	109
1140 Interest on Investments, Education Benefits Fund .....	23	18	12
1199 Total current law receipts .....	59	88	121
1999 Total receipts .....	59	88	121
2000 Total: Balances and receipts .....	905	834	824
Appropriations:			
Current law:			
2101 Education Benefits Fund .....	-59	-84	-121
2103 Education Benefits Fund .....	-101	-47	-15
2199 Total current law appropriations .....	-160	-131	-136
2999 Total appropriations .....	-160	-131	-136
5098 Reconciliation adjustment .....	1		
5099 Balance, end of year .....	746	703	688

**Program and Financing** (in millions of dollars)

Identification code 097–8098–0–7–702	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Active duty program .....	27	22	23
0002 Selected Reserve program .....	133	109	113
0900 Total new obligations, unexpired accounts (object class 13.0) .....	160	131	136
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	59	84	121
1203 Appropriation (previously unavailable)(special or trust) ....	101	47	15
1260 Appropriations, mandatory (total) .....	160	131	136
1930 Total budgetary resources available .....	160	131	136
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010 New obligations, unexpired accounts .....	160	131	136
3020 Outlays (gross) .....	-160	-132	-136
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	160	131	136
Outlays, gross:			
4100 Outlays from new mandatory authority .....	159	131	136
4101 Outlays from mandatory balances .....	1	1	
4110 Outlays, gross (total) .....	160	132	136
4180 Budget authority, net (total) .....	160	131	136
4190 Outlays, net (total) .....	160	132	136

Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value .....	854	756	709
5001	Total investments, EOY: Federal securities: Par value .....	756	709	695

The 1985 Department of Defense Authorization Act, Public Law 98–525, as amended by Public Laws 100–48 and 108–375, and the Post 9/11 Veterans Educational Assistance Improvements Act of 2010, Public Law 111–377, provide for the accrual funding of certain education benefits for active duty military personnel under the authority of Chapters 30 and 33, Title 38 U.S.C., and to selected Reserve personnel under the authority of Chapters 1606 and 1607, Title 10 U.S.C. Chapter 1607 was sunset by Public Law 114–92, although the statute allows members who were receiving Chapter 1607 benefits before the statute was enacted to continue to receive these education benefits through November 2019. The fund is financed through actuarially determined Government contributions from the Department of Defense military personnel appropriations and interest on investments. Funds are transferred to the Department of Veterans Affairs

## EDUCATION BENEFITS FUND—Continued

to make benefit payments to eligible personnel. The status of the fund is as follows:

## Status of Funds (in millions of dollars)

Identification code 097–8098–0–7–702	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	847	746	702
0999 Total balance, start of year .....	847	746	702
Cash income during the year:			
Current law:			
Receipts:			
1150 Interest on Investments, Education Benefits Fund .....	23	18	12
1160 Employing Agency Contributions, Education Benefits Fund .....	36	70	109
1199 Income under present law .....	59	88	121
1999 Total cash income .....	59	88	121
Cash outgo during year:			
Current law:			
2100 Education Benefits Fund .....	-160	-132	-136
2199 Outgo under current law .....	-160	-132	-136
2999 Total cash outgo (-) .....	-160	-132	-136
Surplus or deficit:			
3110 Excluding interest .....	-124	-62	-27
3120 Interest .....	23	18	12
3199 Subtotal, surplus or deficit .....	-101	-44	-15
3999 Total change in fund balance .....	-101	-44	-15
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-10	-7	-8
4200 Education Benefits Fund .....	756	709	695
4999 Total balance, end of year .....	746	702	687

## AMERICAN BATTLE MONUMENTS COMMISSION

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses, not otherwise provided for, of the American Battle Monuments Commission, including the acquisition of land or interest in land in foreign countries; purchases and repair of uniforms for caretakers of national cemeteries and monuments outside of the United States and its territories and possessions; rent of office and garage space in foreign countries; purchase (one-for-one replacement basis only) and hire of passenger motor vehicles; not to exceed \$15,000 for official reception and representation expenses; and insurance of official motor vehicles in foreign countries, when required by law of such countries, \$106,281,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 074–0100–0–1–705	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Administration .....	40	41	38
0002 Cemetery operations .....	58	118	68
0900 Total new obligations, unexpired accounts .....	98	159	106
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	44	111	101
1010 Unobligated balance transfer to other accts [074–0101] .....		-10	
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	50	101	101
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	159	159	106
1930 Total budgetary resources available .....	209	260	207
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	111	101	101

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	40	29	54
3010 New obligations, unexpired accounts .....	98	159	106
3020 Outlays (gross) .....	-103	-134	-114
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3050 Unpaid obligations, end of year .....	29	54	46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	40	29	54
3200 Obligated balance, end of year .....	29	54	46

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	159	159	106
Outlays, gross:			
4010 Outlays from new discretionary authority .....	76	95	64
4011 Outlays from discretionary balances .....	27	39	50
4020 Outlays, gross (total) .....	103	134	114
4180 Budget authority, net (total) .....	159	159	106
4190 Outlays, net (total) .....	103	134	114

The American Battle Monuments Commission is responsible for: the maintenance and construction of U.S. monuments and memorials commemorating the achievements in battle of our Armed Forces since 1917; controlling erection of monuments and markers by U.S. citizens and organizations in foreign countries; and the design, construction, and maintenance of permanent military cemetery memorials in foreign countries. The Commission requests 528 full-time equivalent (FTE) civilian employees to manage and support the annual investment in maintenance, infrastructure, and interpretive projects.

## Object Classification (in millions of dollars)

Identification code 074–0100–0–1–705	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	26	28	29
11.3 Other than full-time permanent .....	2	2	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	29	31	31
12.1 Civilian personnel benefits .....	16	16	16
21.0 Travel and transportation of persons .....	2	2	1
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	8	9	6
25.1 Advisory and assistance services .....	8	10	5
25.2 Other services from non-Federal sources .....	3	3	3
25.3 Other goods and services from Federal sources .....	14	11	16
25.4 Operation and maintenance of facilities .....	7	27	3
26.0 Supplies and materials .....	5	4	4
31.0 Equipment .....	2	2	1
32.0 Land and structures .....	2	42	18
99.9 Total new obligations, unexpired accounts .....	98	159	106

## Employment Summary

Identification code 074–0100–0–1–705	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	495	528	528

## FOREIGN CURRENCY FLUCTUATIONS ACCOUNT

For necessary expenses, not otherwise provided for, of the American Battle Monuments Commission, such sums as may be necessary, to remain available until expended, for purposes authorized by section 2109 of title 36, United States Code.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 074–0101–0–1–705	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			10

1011	Unobligated balance transfer from other acct [074-0100] .....	10	
1070	Unobligated balance (total) .....	10	10
1930	Total budgetary resources available .....	10	10
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	10	10
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....		

The agency has a currency fluctuation account that insulates its appropriation's buying power from changes in exchange rates. Under "such sums as may be necessary" language, the Commission will reprogram prior year available funds to address exchange rate imbalances in 2025. The Commission will continue to estimate and report its Foreign Currency Fluctuations Account requirements.

### Trust Funds

#### CONTRIBUTIONS

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 074-8569-0-7-705	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Contributions, American Battle Monuments Commission .....		1	1
2000 Total: Balances and receipts .....		1	1
Appropriations:			
Current law:			
2101 Contributions .....		-1	-1
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 074-8569-0-7-705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0004 World War II Memorial .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 25.4) .....	1	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1		
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....		1	1
1930 Total budgetary resources available .....	1	1	1

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	1
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....		-1	
3050 Unpaid obligations, end of year .....	1	1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	1
3200 Obligated balance, end of year .....	1	1	2

#### Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....		1	1
Outlays, gross:			
4101 Outlays from mandatory balances .....		1	
4180 Budget authority, net (total) .....		1	1
4190 Outlays, net (total) .....		1	

*Repair of non-Federal war memorials.*—When requested to do so and upon receipt of the necessary funds, the Commission arranges for and oversees the repair of war memorials to U.S. Forces erected in foreign countries by American citizens, States, municipalities, or associations.

## ARMED FORCES RETIREMENT HOME

### Federal Funds

#### GENERAL FUND PAYMENT, ARMED FORCES RETIREMENT HOME

#### Program and Financing (in millions of dollars)

Identification code 084-0100-0-1-701	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 General fund payment .....	25	56	27
0900 Total new obligations, unexpired accounts (object class 94.0) .....	25	56	27
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	25	56	27
1930 Total budgetary resources available .....	25	56	27
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	25	56	27
3020 Outlays (gross) .....	-25	-56	-27
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	25	56	27
Outlays, gross:			
4010 Outlays from new discretionary authority .....	25	56	27
4180 Budget authority, net (total) .....	25	56	27
4190 Outlays, net (total) .....	25	56	27

### Trust Funds

#### ARMED FORCES RETIREMENT HOME TRUST FUND

*For expenses necessary for the Armed Forces Retirement Home to operate and maintain the Armed Forces Retirement Home—Washington, District of Columbia, and the Armed Forces Retirement Home—Gulfport, Mississippi, to be paid from funds available in the Armed Forces Retirement Home Trust Fund, \$77,000,000, to remain available until September 30, 2027, of which \$2,072,000 shall remain available until expended for construction and renovation of the physical plants at the Armed Forces Retirement Home—Washington, District of Columbia, and the Armed Forces Retirement Home—Gulfport, Mississippi: Provided, That of the amounts made available under this heading from funds available in the Armed Forces Retirement Home Trust Fund, \$27,000,000 shall be paid from the general fund of the Treasury to the Trust Fund.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 084-8522-0-7-701	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	41	59	66
Receipts:			
Current law:			
1110 Deductions, Armed Forces Retirement Home .....	6	6	6
1110 Fines and Forfeitures, Armed Forces Retirement Home .....	17	17	17
1130 Other Receipts, Armed Forces Retirement Home .....	17	18	19
1130 Property Sales/Leases, Armed Forces Retirement Home .....	3	3	3
1140 Interest from Investments, Armed Forces Retirement Home .....	10	11	8
1140 General Fund Payment to the Armed Forces Retirement Home .....	25	56	27
1199 Total current law receipts .....	78	111	80
1999 Total receipts .....	78	111	80
2000 Total: Balances and receipts .....	119	170	146
Appropriations:			
Current law:			
2101 Armed Forces Retirement Home Trust Fund .....	-77	-108	-77
Special and trust fund receipts returned:			
3010 Armed Forces Retirement Home Trust Fund .....	12	4	4
3010 Armed Forces Retirement Home Trust Fund .....	5		
5099 Balance, end of year .....	59	66	73

## ARMED FORCES RETIREMENT HOME TRUST FUND—Continued

## Program and Financing (in millions of dollars)

Identification code 084-8522-0-7-701	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations and maintenance .....	71	68	75
0002 Construction .....	2	40	2
0900 Total new obligations, unexpired accounts .....	73	108	77
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	106	108	108
1021 Recoveries of prior year unpaid obligations .....	2	2	2
1030 Other balances withdrawn to special or trust funds .....	-6	-6	-4
1070 Unobligated balance (total) .....	102	104	106
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	77	108	77
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	4	.....
1900 Budget authority (total) .....	79	112	77
1930 Total budgetary resources available .....	181	216	183
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	108	108	106
Special and non-revolving trust funds:			
1950 Other balances withdrawn and returned to unappropriated receipts .....	12	4	4
1952 Expired unobligated balance, start of year .....	11	7	7
1953 Expired unobligated balance, end of year .....	7	7	7
1954 Unobligated balance canceling .....	5	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	29	21	72
3010 New obligations, unexpired accounts .....	73	108	77
3020 Outlays (gross) .....	-78	-55	-126
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-2	-2
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	21	72	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	29	21	72
3200 Obligated balance, end of year .....	21	72	21
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	79	112	77
Outlays, gross:			
4010 Outlays from new discretionary authority .....	53	52	55
4011 Outlays from discretionary balances .....	25	3	71
4020 Outlays, gross (total) .....	78	55	126
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-4	.....
4180 Budget authority, net (total) .....	77	108	77
4190 Outlays, net (total) .....	76	51	126
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	178	181	206
5001 Total investments, EOY: Federal securities: Par value .....	181	206	165

Public Law 101-510 created an Armed Forces Retirement Home (AFRH) Trust Fund to finance the AFRH—Gulfport and the AFRH—Washington Homes. The Homes are financed by appropriations drawn from the Trust Fund. AFRH provides residences and related services for certain retired and former members of the Armed Forces and the Coast Guard. The members receiving domiciliary and hospital care are:

	2024 actual	2025 est.	2026 est.
Domiciliary care .....	556	565	570
Hospital care .....	137	145	160
Totals .....	693	710	730

Both AFRH facilities (Gulfport, MS and Washington, DC) are accredited in all areas by The Joint Commission (TJC) and Commission on Accreditation of Rehabilitation Facilities (CARF). AFRH is accredited with TJC for the wellness clinics (Ambulatory Care), nursing care (Assisted Living, Memory Support, Long Term Care, and Independent Living Plus (Home Health Care)), and as an Assisted Living Community. For FY 2024, AFRH

earned its 20th consecutive unmodified financial audit opinion with no weaknesses or deficiencies identified in the management letter. Since FY 2020 AFRH has worked to invest in critical capital infrastructure principally on its Washington campus to address significant deferred maintenance projects. In FY 2023, AFRH received funding to renovate its principal residential building on the Washington campus to provide larger rooms and modernize building systems to modern standards and efficiency. AFRH signed an agreement with the General Services Administration to manage the project on its behalf, with General Contractor Award expected in May 2025. Construction will occur over two phases and anticipated to last three years. In October 2023, AFRH announced the termination of its solicitation to redevelop 80 acres of its campus in Washington. The decision was made following a significant decrease in projected revenue since the original proposal was considered, changes in the economic environment, and increased risk to AFRH as the lessor. AFRH is currently evaluating market conditions and broader economic trends to inform future opportunities for the redevelopment of the 80 acres of underutilized land. The National Capital Planning Commission approved master plan authorizes 4.9 million square feet of mixed-use development (residential, commercial, retail, hotel) on underutilized property, which if developed under AFRH's statutory leasing authority would provide long-term revenue to the AFRH Trust Fund. In July 2020, AFRH executed a memorandum of understanding with the National Capital Planning Commission and the District of Columbia Office of Planning laying out the zoning process for private redevelopment on AFRH's federally-owned land.

## Object Classification (in millions of dollars)

Identification code 084-8522-0-7-701	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	21	21	22
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	24	24	25
12.1 Civilian personnel benefits .....	9	9	9
21.0 Travel and transportation of persons .....	1	.....	.....
23.3 Communications, utilities, and miscellaneous charges .....	3	4	4
25.1 Advisory and assistance services .....	1	.....	1
25.2 Other services from non-Federal sources .....	2	2	3
25.3 Other goods and services from Federal sources .....	6	5	6
25.4 Operation and maintenance of facilities .....	5	4	5
25.6 Medical care .....	5	4	5
25.7 Operation and maintenance of equipment .....	4	4	5
25.8 Subsistence and support of persons .....	10	10	10
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	1	40	2
99.9 Total new obligations, unexpired accounts .....	73	108	77

## Employment Summary

Identification code 084-8522-0-7-701	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	294	294	294

## CEMETERIAL EXPENSES

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses for maintenance, operation, and improvement of Arlington National Cemetery and Soldiers' and Airmen's Home National Cemetery, including the purchase or lease of passenger motor vehicles for replacement on a one-for-one basis only, and not to exceed \$2,000 for official reception and representation expenses, \$118,780,000, of which not to exceed \$15,000,000 shall remain available until September 30, 2028. In addition, such sums as may be necessary for parking maintenance, repairs and replacement, to be derived from the "Lease of Department of Defense Real Property for Defense Agencies" account.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 021–1805–0–1–705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0008 Direct program activity .....	99	100	125
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	9	9
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	8	9	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	100	100	119
1900 Budget authority (total) .....	100	100	119
1930 Total budgetary resources available .....	108	109	128
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	9	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	63	60	39
3010 New obligations, unexpired accounts .....	99	100	125
3011 Obligations ("upward adjustments"), expired accounts .....	13		
3020 Outlays (gross) .....	-105	-121	-131
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-9		
3050 Unpaid obligations, end of year .....	60	39	33
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	63	60	39
3200 Obligated balance, end of year .....	60	39	33
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	100	100	119
Outlays, gross:			
4010 Outlays from new discretionary authority .....	47	76	90
4011 Outlays from discretionary balances .....	58	45	41
4020 Outlays, gross (total) .....	105	121	131
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-9		
4040 Offsets against gross budget authority and outlays (total) ....	-9		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	9		
4060 Additional offsets against budget authority only (total) .....	9		
4070 Budget authority, net (discretionary) .....	100	100	119
4080 Outlays, net (discretionary) .....	96	121	131
4180 Budget authority, net (total) .....	100	100	119
4190 Outlays, net (total) .....	96	121	131

**Operation and Maintenance.**—Funding supports day-to-day operations of Arlington National Cemetery (ANC), including planning and execution for more than 7,000 interments and inurnments annually, as well as routine repairs made to facilities, contracted services, and horticultural work at Arlington National Cemetery and the Soldiers' and Airmen's Home National Cemetery.

**Construction.**—A ten-year capital investment plan has been developed to manage all construction, major rehabilitation, major maintenance, automation and study efforts. Funding supports long-term planning and capital investments made in construction of facilities, land improvements, and other major infrastructure sustainment, restoration, and maintenance.

**Sustainment, Restoration and Modernization (SRM).**—Funding supports ANC's infrastructure to include the renovation, sustainment, and maintenance of ANC facilities, infrastructure, and roadways.

**Object Classification** (in millions of dollars)

Identification code 021–1805–0–1–705	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	21	22	23
11.5 Other personnel compensation .....	2	1	1
11.9 Total personnel compensation .....	23	23	24

12.1 Civilian personnel benefits .....	8	8	8
23.3 Communications, utilities, and miscellaneous charges .....	4	3	3
25.1 Advisory and assistance services .....	13		
25.2 Other services from non-Federal sources .....	28	32	43
25.7 Operation and maintenance of equipment .....	1		
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	20	32	45
99.9 Total new obligations, unexpired accounts .....	99	100	125

**Employment Summary**

Identification code 021–1805–0–1–705	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	203	219	219

**CONSTRUCTION****Program and Financing** (in millions of dollars)

Identification code 021–1809–0–1–705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Major Construction .....	8		
0003 Planning and Design .....	7	4	3
0900 Total new obligations, unexpired accounts (object class 32.0) .....	15	4	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	180	254	339
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	89	89	
1930 Total budgetary resources available .....	269	343	339
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	254	339	336
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	125	122	75
3010 New obligations, unexpired accounts .....	15	4	3
3020 Outlays (gross) .....	-18	-51	-70
3050 Unpaid obligations, end of year .....	122	75	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	125	122	75
3200 Obligated balance, end of year .....	122	75	8
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	89	89	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		4	
4011 Outlays from discretionary balances .....	18	47	70
4020 Outlays, gross (total) .....	18	51	70
4180 Budget authority, net (total) .....	89	89	
4190 Outlays, net (total) .....	18	51	70

**NATIONAL MILITARY CEMETERIES CONCESSIONS, ARMY****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 021–5602–0–2–705	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	2
Receipts:			
Current law:			
1130 Concessions Fees, Army National Military Cemeteries .....	1	1	1
2000 Total: Balances and receipts .....	2	2	3
Appropriations:			
Current law:			
2101 National Military Cemeteries Concessions, Army .....	-1		
5099 Balance, end of year .....	1	2	3

## NATIONAL MILITARY CEMETERIES CONCESSIONS, ARMY—Continued

## Program and Financing (in millions of dollars)

Identification code 021–5602–0–2–705	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	5	5
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	1		
1900 Budget authority (total) .....	1		
1930 Total budgetary resources available .....	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1		
4180 Budget authority, net (total) .....	1		
4190 Outlays, net (total) .....			

## ADMINISTRATIVE PROVISION

SEC. 301. Amounts deposited into the special account established under 10 U.S.C. 7727 are appropriated and shall be available until expended to support activities at the Army National Military Cemeteries.

## FOREST AND WILDLIFE CONSERVATION, MILITARY RESERVATIONS

## Federal Funds

## WILDLIFE CONSERVATION

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–5095–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			8
Receipts:			
Current law:			
1130 Sales of Hunting and Fishing Permits, Military Reservations .....	16	12	12
2000 Total: Balances and receipts .....	16	12	20
Appropriations:			
Current law:			
2101 Wildlife Conservation .....	-16	-4	-11
5099 Balance, end of year .....		8	9

## Program and Financing (in millions of dollars)

Identification code 097–5095–0–2–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Department of the Army .....	16	4	11
0900 Total new obligations, unexpired accounts (object class 26.0) .....	16	4	11
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	42	46	46
1021 Recoveries of prior year unpaid obligations .....	1		
1033 Recoveries of prior year paid obligations .....	3		
1070 Unobligated balance (total) .....	46	46	46
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	16	4	11
1900 Budget authority (total) .....	16	4	11
1930 Total budgetary resources available .....	62	50	57
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	46	46	46
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13	14	8
3010 New obligations, unexpired accounts .....	16	4	11

3020 Outlays (gross) .....	-14	-10	-16
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	14	8	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13	14	8
3200 Obligated balance, end of year .....	14	8	3

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	16	4	11
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	1	3
4101 Outlays from mandatory balances .....	13	9	13
4110 Outlays, gross (total) .....	14	10	16
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-3		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	3		
4160 Budget authority, net (mandatory) .....	16	4	11
4170 Outlays, net (mandatory) .....	11	10	16
4180 Budget authority, net (total) .....	16	4	11
4190 Outlays, net (total) .....	11	10	16

These appropriations provide for development and conservation of fish and wildlife and recreational facilities on military installations. Proceeds from the sale of fishing and hunting permits are used for these programs at Army, Navy, Marine Corps, and Air Force installations charging such user fees. These programs are carried out through cooperative plans agreed upon by the local representatives of the Secretary of Defense, the Secretary of the Interior, and the appropriate agency of the State in which the installation is located.

## SELECTIVE SERVICE SYSTEM

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses of the Selective Service System, including promotion of its mission; expenses of attendance at meetings and of training for uniformed personnel assigned to the Selective Service System, as authorized by 5 U.S.C. 4101–4118 for civilian employees; hire of passenger motor vehicles; services as authorized by 5 U.S.C. 3109; and not to exceed \$1,000 for official reception and representation expenses, \$31,300,000: Provided, That during the current fiscal year, the President may exempt this appropriation from the provisions of 31 U.S.C. 1341, whenever the President deems such action to be necessary in the interest of national defense: Provided further, That none of the funds appropriated by this Act may be expended for or in connection with the induction of any person into the Armed Forces of the United States.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 090–0400–0–1–054	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Selective Service System .....	32	31	31
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		2	4
1011 Unobligated balance transfer from other acct [047–0616] ....	2	1	1
1070 Unobligated balance (total) .....	2	3	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	31	31	31
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	1	1
1900 Budget authority (total) .....	32	32	32
1930 Total budgetary resources available .....	34	35	37
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	4	6



<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	14	14	7
3010	New obligations, unexpired accounts .....	32	31	31
3020	Outlays (gross) .....	-31	-37	-33
3041	Recoveries of prior year unpaid obligations, expired .....	-1	-1	
3050	Unpaid obligations, end of year .....	14	7	5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	14	14	7
3200	Obligated balance, end of year .....	14	7	5
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	32	32	32
Outlays, gross:				
4010	Outlays from new discretionary authority .....	22	26	26
4011	Outlays from discretionary balances .....	8	11	7
4020	Outlays, gross (total) .....	30	37	33
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1	-1	-1
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	1		
4180	Budget authority, net (total) .....	31	31	31
4190	Outlays, net (total) .....	30	36	32

The Selective Service System (SSS) registers young men when they reach age 18 and maintains an active database of over 96 million registrant records. The agency stands poised to deliver personnel to the Department of Defense (DoD) when directed by Congress and the President. In the event of a national emergency and call for conscription, the agency would mobilize, conduct the lottery process, issue induction notices, and transport the first draftees to military entrance processing stations. The law also requires the agency to manage a program for conscientious objectors in lieu of military service that contributes to the maintenance of the national health, safety, and interest of the United States.

While SSS continues to strengthen its national security partnership with the Armed Services, the agency pursues strong outreach initiatives and

social media presence to inform men and their influencers of the importance of registration to achieve the most fair and equitable draft. The agency's critical national security capabilities provide young men with the opportunity to fulfill their civic duty and to serve their country if called.

The agency's strategy to modernize all operations to 21st century standards has enabled SSS to complete its mission from virtually anywhere and at anytime during this challenging period through state-of-the-art secure, agile, and redundant IT solutions. The agency strives to continually improve core business processes through best-in-class customer service, information technology and cyber services delivery, and continuous risk management. Our next generation of cloud-based solutions will deliver cost-efficient and secure data and agile applications to meet the agency's mission, while delivering robust security, higher bandwidth, and sustained services in support of more efficient and accurate registration processing and mobilization readiness.

#### Object Classification (in millions of dollars)

Identification code 090-0400-0-1-054		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	14	14	13
11.8	Special personal services payments .....	2	2	2
11.9	Total personnel compensation .....	16	16	15
12.1	Civilian personnel benefits .....	5	5	4
23.1	Rental payments to GSA .....	1	1	1
23.3	Communications, utilities, and miscellaneous charges .....	9	8	10
25.2	Other services from non-Federal sources .....	1	1	1
99.9	Total new obligations, unexpired accounts .....	32	31	31

#### Employment Summary

Identification code 090-0400-0-1-054		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	115	113	103



# ENVIRONMENTAL PROTECTION AGENCY

## Federal Funds

### OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, \$43,250,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 068–0112–0–1–304	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0008 X Cross-Agency Mission and Science Support .....	71	79	79
0801 Reimbursable from Superfund Trust Fund .....	12	12	12
0900 Total new obligations, unexpired accounts .....	83	91	91
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	96	118	135
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	96		
1021 Recoveries of prior year unpaid obligations .....		1	1
1070 Unobligated balance (total) .....	96	119	136
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	43	43	43
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [068–0103] .....	49	50	50
1173 Advance appropriations transferred from other accounts [068–0108] .....	2	2	2
1180 Advanced appropriation, discretionary (total) .....	51	52	52
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	12	12	12
1701 Change in uncollected payments, Federal sources .....	-1		
1750 Spending auth from offsetting collections, disc (total) .....	11	12	12
1900 Budget authority (total) .....	105	107	107
1930 Total budgetary resources available .....	201	226	243
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	118	135	152
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	4	34
3010 New obligations, unexpired accounts .....	83	91	91
3020 Outlays (gross) .....	-83	-60	-66
3040 Recoveries of prior year unpaid obligations, unexpired .....		-1	-1
3050 Unpaid obligations, end of year .....	4	34	58
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	31
3200 Obligated balance, end of year .....	1	31	55
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	105	107	107
Outlays, gross:			
4010 Outlays from new discretionary authority .....	69	52	52
4011 Outlays from discretionary balances .....	14	8	14
4020 Outlays, gross (total) .....	83	60	66
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-12	-12	-12
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1		
4070 Budget authority, net (discretionary) .....	94	95	95
4080 Outlays, net (discretionary) .....	71	48	54
4180 Budget authority, net (total) .....	94	95	95
4190 Outlays, net (total) .....	71	48	54

This appropriation supports the Environmental Protection Agency's (EPA) core programs by providing funds for independent Office of Inspector

General (OIG) audit, evaluation, and investigative products and advisory services. These products and services consistently provide significant positive monetary return on investment and contribute substantially to risk reduction, improved environmental quality and human health, streamlining business practices, operational efficiency, and accountability. Specifically, the OIG performs contract audits and investigations that focus on costs claimed by contractors and assess the effectiveness of contract management. Assistance agreement audits and investigations evaluate the award, administration, and costs of assistance agreements. Program audits, evaluations, and investigations determine the extent to which the desired results or benefits envisioned by the Administration and the Congress are being achieved. The OIG helps identify activities that could undermine the integrity, efficiency, and effectiveness of EPA programs. Financial statement audits review financial systems and statements to ensure that adequate controls are in place and EPA's accounting information is timely, accurate, reliable, and complies with applicable laws and regulations. Efficiency, risk assessment, and program performance audits review the economy, efficiency, and effectiveness of operations by examining EPA's structure and processes for achieving environmental goals. Some of these activities include assessing risk, setting priorities, developing implementation strategies, and measuring performance. Information resource management audits review EPA information technology and systems to test the integrity of data and systems controls, as well as compliance with a variety of Federal information security laws and requirements. Investigations prevent, detect, and seek prosecution for criminal activity and serious misconduct in EPA programs and operations. Major areas of audits and investigations include: financial fraud; infrastructure/terrorist threat; program integrity; employee integrity; cyber-crimes; and theft of intellectual or sensitive data. In addition, the EPA Inspector General serves as the IG for the U.S. Chemical Safety and Hazard Investigation Board, providing the full range of audit, evaluation, and investigative services specified by the Inspector General Act, as amended. Additional funds for audit, evaluation, and investigative activities associated with the Hazardous Substance Superfund are appropriated under that account and transferred to the Inspector General account.

#### Object Classification (in millions of dollars)

Identification code 068–0112–0–1–304	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	40	43	43
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	44	47	47
12.1 Civilian personnel benefits .....	17	19	19
21.0 Travel and transportation of persons .....	2	3	3
25.1 Advisory and assistance services .....	7	9	9
25.2 Other services from non-Federal sources .....	1	1	1
99.0 Direct obligations .....	71	79	79
99.0 Reimbursable obligations .....	12	12	12
99.9 Total new obligations, unexpired accounts .....	83	91	91

#### Employment Summary

Identification code 068–0112–0–1–304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	358	480	480

## SCIENCE AND TECHNOLOGY

For science and technology, including research and development activities, which shall include research and development activities under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980; necessary expenses for personnel and related costs, and travel expenses; procurement of laboratory

## SCIENCE AND TECHNOLOGY—Continued

equipment and supplies; hire, maintenance, and operation of aircraft; and other operating expenses in support of research and development, \$500,780,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 068–0107–0–1–304		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Tackle the Climate Crisis .....	131	.....	.....
0003	Enforce Environmental Laws and Ensure Compliance .....	15	.....	.....
0004	Ensure Clean and Healthy Air for All Communities .....	28	.....	.....
0005	Ensure Clean and Safe Water for All Communities .....	33	.....	.....
0006	Safeguard and Revitalize Communities .....	41	.....	.....
0007	Ensure Safety of Chemicals for People and the Environment .....	6	.....	.....
0010	Cross-Agency Mission and Science Support .....	574	.....	.....
0020	Protect Human Health and the Environment .....	.....	810	528
0799	Total direct obligations .....	828	810	528
0802	Other Reimbursements .....	6	6	7
0899	Total reimbursable obligations .....	6	6	7
0900	Total new obligations, unexpired accounts .....	834	816	535
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	138	113	102
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	123	.....	.....
1021	Recoveries of prior year unpaid obligations .....	18	30	30
1070	Unobligated balance (total) .....	156	143	132
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	758	756	501
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	32	19	19
1701	Change in uncollected payments, Federal sources .....	2	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	34	19	19
1900	Budget authority (total) .....	792	775	520
1930	Total budgetary resources available .....	948	918	652
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-1	.....	.....
1941	Unexpired unobligated balance, end of year .....	113	102	117
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	358	322	331
3010	New obligations, unexpired accounts .....	834	816	535
3011	Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020	Outlays (gross) .....	-847	-777	-637
3040	Recoveries of prior year unpaid obligations, unexpired .....	-18	-30	-30
3041	Recoveries of prior year unpaid obligations, expired .....	-6	.....	.....
3050	Unpaid obligations, end of year .....	322	331	199
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-35	-29	-29
3070	Change in uncollected pymts, Fed sources, unexpired .....	-2	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	8	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-29	-29	-29
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	323	293	302
3200	Obligated balance, end of year .....	293	302	170
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	792	775	520
Outlays, gross:				
4010	Outlays from new discretionary authority .....	538	472	323
4011	Outlays from discretionary balances .....	309	298	310
4020	Outlays, gross (total) .....	847	770	633
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-38	-19	-19
4033	Non-Federal sources .....	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total) ....	-39	-19	-19
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-2	.....	.....
4052	Offsetting collections credited to expired accounts .....	7	.....	.....
4060	Additional offsets against budget authority only (total) .....	5	.....	.....

4070	Budget authority, net (discretionary) .....	758	756	501
4080	Outlays, net (discretionary) .....	808	751	614
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	.....	7	4
4180	Budget authority, net (total) .....	758	756	501
4190	Outlays, net (total) .....	808	758	618

This appropriation finances salary, travel, science, technology, environmental monitoring, research, and development activities including laboratory and center supplies, certain operating expenses (including activities under the Working Capital Fund), contracts, grants, intergovernmental agreements, and purchases of scientific equipment.

The Air and Energy (AE) research program will conduct a range of science and technology activities to develop and implement strategies to improve air quality. These include: research to inform the review of the national ambient air quality standards to improve understanding of ozone, particulate matter, lead, sulfur dioxide, carbon monoxide, and nitrogen dioxide; system research and life cycle analysis to understand the production, operation, and impacts of energy systems on health and the environment; research on the generation, fate, transport, and chemical transformation of air emissions; development and evaluation of new approaches for monitoring levels of air pollutants (including air toxics); development of tools to provide technical assistance to State and local governments and Tribes to use in developing clean air plans to achieve air quality standards; and the production of information and decision support tools. EPA will continue to implement the renewable fuels provisions of the Energy Policy Act of 2005 (P.L. 109–58) and the Energy Independence and Security Act of 2007 (P.L. 110–140), and will develop, implement, and ensure compliance with regulatory programs that will significantly reduce emissions from highway and non-road sources.

The Safe and Sustainable Water Resources (SSWR) research program conducts research to meet the science needs in EPA's water program, including: evaluating groups of contaminants for the protection of human health and the environment; developing innovative tools, technologies, and strategies for managing water resources (including stormwater); and supporting a systems approach for protecting and restoring aquatic systems. The systems approach includes: research to inform setting water quality criteria; establishing measures to assess and manage watersheds; and developing effective source control and management methods, especially for urban uses. Within the SSWR program, research will assess, develop, and compile scientifically rigorous tools and models that will be used by the Agency, States, Tribes, and municipalities to address issues such as lead in drinking water and excess nutrient loading.

The Sustainable and Healthy Communities (SHC) research program, including Superfund research, implements system-based research to develop a new generation of smart technologies to address environmental conditions in a community. Superfund research costs are appropriated to the Hazardous Substance Superfund Trust Fund appropriation and transferred to this account to allow for proper accounting. The SHC research program develops decision support tools to enable communities' decision makers to solve complex human health and environmental problems. The program will identify health risks and stressors, especially those that impact sensitive populations such as children and the elderly. The decision support tools support critical policy, regulatory, and non-regulatory needs related to contaminated site remediation, children's health protection, waste management, and our economy's reliance on quality ecosystem goods and services.

The Health and Environmental Risk Assessment (HERA) research program develops assessments and scientific products that are used extensively by EPA's Program and Regional offices, and other parties, to estimate the potential risk to public health from exposure to environmental contaminants, to develop regulatory standards, and to manage environmental clean-ups. This includes EPA's All Ages Lead Model which predicts lead concentration in body tissues and organs for a hypothetical individual, based on a simulated lifetime of lead exposure.

The Homeland Security Research Program (HSRP) will continue to support research efforts on evaluating chemical, biological, and radiological (CBR) analytical methods. The HSRP will conduct research on decontamination and methods to manage potential public health consequences and develop methods to protect water infrastructures and assess threats and consequences. In 2026, decontamination research will continue to address existing scientific knowledge gaps in responding to and recovering from wide-area CBR attacks on urban centers and public areas. Water Infrastructure Protection Research will focus on developing and testing decontamination approaches for water infrastructure and on treating CBR contaminated water caused by terrorist attacks, natural disasters, and/or accidents. Research on real-time distribution system models and methods to isolate and treat contaminated water, clean distribution systems, redirect water, and return water systems to service quickly and affordably is in progress. EPA also will continue to support water sector-specific agency responsibilities to protect the Nation's critical water infrastructure.

EPA's Chemical Safety for Sustainability (CSS) research program is designed to strengthen the Agency's ability to evaluate and predict the potential environmental and human health impacts from use of manufactured chemicals throughout their lifecycle. The CSS program supports the development and application of improved and new computational systems; models of pathways and tissues; rapid cost-efficient exposure models; and user-friendly web-based tools for analysis and decision support. The CSS program will continue to develop approaches for using toxicity and exposure data to inform screening and prioritization of the over 40,000 chemicals currently on the TSCA Active List and will continue to inform the Agency's implementation of key environmental regulations and to address contaminants of emerging concern, such as Per- and Polyfluoroalkyl Substances (PFAS). This program works on ensuring the availability of appropriate analytical methods for detecting pesticide residues in food and feed; ensuring suitability for monitoring pesticide residues; and enforcing tolerances. The program accomplishes this by developing and validating multi-residue pesticide analytical methods for food, feed, and water for use by other Federal and State laboratories and EPA's programs and regions. Laboratories further support the estimation of human health risks from pesticide use by operating the National Pesticide Standard Repository (NPSR).

EPA's Forensics Support program provides expert scientific and technical support for criminal and civil environmental enforcement cases, as well as technical support for the Agency's compliance efforts. EPA's National Enforcement Investigations Center (NEIC) is an environmental forensic center accredited for both laboratory and field sampling operations that generate environmental data for law enforcement purposes. It is fully accredited under International Standards Organization 17025, the main standard used by testing and calibration laboratories, as recommended by the National Academy of Sciences (see Strengthening Forensic Science in the United States: A Path Forward, National Academy of Sciences, 2009). The NEIC maintains a sophisticated chemistry laboratory and a corps of highly trained inspectors and scientists with expertise across media. The NEIC works closely with EPA's Criminal Investigation Division to provide technical support (e.g., sampling, analysis, consultation, and testimony) to criminal investigations. The NEIC also works closely with EPA's Program and Regional Offices to provide technical support, consultation, on-site inspection, investigation, and case resolution services in support of the Agency's Civil Enforcement program.

EPA's internal operations programs provide centralized management services to ensure that EPA is fulfilling its mission. The enabling office and the functions it performs with the Science & Technology appropriation is the Office of Mission Support (facilities infrastructure and operations and information technology/data management).

Additional funds for science, technology, research, and development activities associated with the Hazardous Substance Superfund are appropriated under that account and transferred to the Science and Technology account.

### Object Classification (in millions of dollars)

Identification code 068–0107–0–1–304	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	263	255	167
11.3 Other than full-time permanent .....	15	15	10
11.5 Other personnel compensation .....	7	7	4
11.7 Military personnel .....	2	2	1
11.9 Total personnel compensation .....	287	279	182
12.1 Civilian personnel benefits .....	107	105	67
21.0 Travel and transportation of persons .....	4	4	3
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	34	32	22
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	10	10	6
24.0 Printing and reproduction .....	3	3	2
25.1 Advisory and assistance services .....	59	58	38
25.2 Other services from non-Federal sources .....	84	82	54
25.3 Other goods and services from Federal sources .....	45	44	29
25.4 Operation and maintenance of facilities .....	42	41	27
25.5 Research and development contracts .....	59	58	38
25.7 Operation and maintenance of equipment .....	9	9	6
26.0 Supplies and materials .....	10	10	6
31.0 Equipment .....	21	21	13
41.0 Grants, subsidies, and contributions .....	52	51	33
99.0 Direct obligations .....	828	809	528
99.0 Reimbursable obligations .....	6	7	7
99.9 Total new obligations, unexpired accounts .....	834	816	535

### Employment Summary

Identification code 068–0107–0–1–304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,063	1,884	1,526
1101 Direct military average strength employment .....	9	9	9
2001 Reimbursable civilian full-time equivalent employment .....	1		

### ENVIRONMENTAL PROGRAMS AND MANAGEMENT

*For environmental programs and management, including necessary expenses not otherwise provided for, for personnel and related costs and travel expenses; hire of passenger motor vehicles; hire, maintenance, and operation of aircraft; purchase of reprints; library memberships in societies or associations which issue publications to members only or at a price to members lower than to subscribers who are not members; administrative costs of the brownfields program under the Small Business Liability Relief and Brownfields Revitalization Act of 2002; implementation of a coal combustion residual permit program under section 2301 of the Water and Waste Act of 2016; and not to exceed \$40,000 for official reception and representation expenses, \$2,481,704,000, to remain available until September 30, 2027: Provided further, That of the funds included under this heading—*

*(1) \$598,419,000, shall be for Geographic Programs as specified in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act); and*

*(2) \$20,000,000, to remain available until expended, shall be for grants, including grants that may be awarded on a non-competitive basis, interagency agreements, and associated program support costs to establish and implement a program to assist Alaska Native Regional Corporations, Alaskan Native Village Corporations, federally-recognized tribes in Alaska, Alaska Native Non-Profit Organizations and Alaska Native Nonprofit Associations, and intertribal consortia comprised of Alaskan tribal entities to address contamination on lands conveyed under or pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.) that were or are contaminated at the time of conveyance and are on an inventory of such lands developed and maintained by the Environmental Protection Agency: Provided, That grants awarded using funds made available in this paragraph may be used by a recipient to supplement other funds provided by the Environmental Protection Agency through individual media or multi-media grants or cooperative agreements: Provided further, That of the amounts made available in this paragraph, in addition to amounts otherwise available for such purposes, the Environmental Protection Agency may reserve up to \$2,000,000 for salaries, expenses, and administration of the program and for grants related to such program that address contamination on lands conveyed under or pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.) that were or are contaminated at the time of conveyance and are on the EPA inventory of such lands; and*

## ENVIRONMENTAL PROGRAMS AND MANAGEMENT—Continued

(3) In addition to amounts otherwise available for such purposes, not to exceed \$9,000,000, to remain available until expended, shall be for addressing water emergencies, as determined by the Administrator, under the authorities in the Safe Drinking Water Act (42 U.S.C. 300f et seq.) or the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 068–0108–0–1–304	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Tackle the Climate Crisis .....	132	.....	.....
0002 Take Decisive Action to Advance Environmental Justice and Civil Rights .....	519	.....	.....
0003 Enforce Environmental Laws and Ensure Compliance .....	420	.....	.....
0004 Ensure Clean and Healthy Air for All Communities .....	246	.....	.....
0005 Ensure Clean and Safe Water for All Communities .....	1,388	.....	.....
0006 Safeguard and Revitalize Communities .....	202	.....	.....
0007 Ensure Safety of Chemicals for People and the Environment .....	282	.....	.....
0008 Cross-Agency Mission and Science Support .....	803	.....	.....
0020 Protect Human Health and the Environment .....	4,220	.....	2,759
0799 Total direct obligations .....	3,992	4,220	2,759
0801 Environmental Programs and Management (Reimbursable) .....	65	50	50
0900 Total new obligations, unexpired accounts .....	4,057	4,270	2,809
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4,402	4,101	3,605
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	897	.....	.....
1021 Recoveries of prior year unpaid obligations .....	83	70	70
1033 Recoveries of prior year paid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	4,486	4,171	3,675
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3,183	3,195	2,482
1100 Appropriation - TSCA Appropriation Offset .....	.....	4	.....
1121 Appropriations transferred from other acct [068–5664] .....	4	5	.....
1160 Appropriation, discretionary (total) .....	3,187	3,204	2,482
Advance appropriations, discretionary:			
1170 Advance appropriation .....	387	387	387
1172 Advance appropriations transferred to other accounts [068–0112] .....	-2	-2	-2
1180 Advanced appropriation, discretionary (total) .....	385	385	385
Spending authority from offsetting collections, discretionary:			
1700 Collected [Offsetting Collections] .....	97	115	168
1701 Change in uncollected payments, Federal sources .....	5	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	102	115	168
1900 Budget authority (total) .....	3,674	3,704	3,035
1930 Total budgetary resources available .....	8,160	7,875	6,710
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2	.....	.....
1941 Unexpired unobligated balance, end of year .....	4,101	3,605	3,901
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,299	2,902	3,184
3010 New obligations, unexpired accounts .....	4,057	4,270	2,809
3011 Obligations ("upward adjustments"), expired accounts .....	5	.....	.....
3020 Outlays (gross) .....	-3,351	-3,918	-3,685
3040 Recoveries of prior year unpaid obligations, unexpired .....	-83	-70	-70
3041 Recoveries of prior year unpaid obligations, expired .....	-25	.....	.....
3050 Unpaid obligations, end of year .....	2,902	3,184	2,238
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-164	-95	-95
3070 Change in uncollected pymts, Fed sources, unexpired .....	-5	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	74	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-95	-95	-95
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,135	2,807	3,089
3200 Obligated balance, end of year .....	2,807	3,089	2,143
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3,674	3,704	3,035
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,075	1,713	1,301

4011	Outlays from discretionary balances .....	1,165	1,319	1,508
4020	Outlays, gross (total) .....	3,240	3,032	2,809
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-91	-60	-61
4033	Non-Federal sources .....	-49	-55	-107
4040	Offsets against gross budget authority and outlays (total) ....	-140	-115	-168
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-5	.....	.....
4052	Offsetting collections credited to expired accounts .....	42	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4060	Additional offsets against budget authority only (total) .....	38	.....	.....
4070	Budget authority, net (discretionary) .....	3,572	3,589	2,867
4080	Outlays, net (discretionary) .....	3,100	2,917	2,641
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	111	886	876
4180	Budget authority, net (total) .....	3,572	3,589	2,867
4190	Outlays, net (total) .....	3,211	3,803	3,517

This appropriation includes funds for salaries, travel, contracts, grants, and cooperative agreements for pollution abatement, control, and compliance activities and administrative activities of the operating programs, including activities under the Working Capital Fund. This appropriation supports core agency programs implementing environmental statutes.

To protect and improve air quality, the Environmental Protection Agency (EPA) applies a variety of approaches and tools that include the following: developing and implementing strategies to attain ambient air quality standards for the six criteria pollutants; reducing regional haze through regional approaches where significant transport of pollutants occurs; and developing control measures for sources that are appropriately regulated at the Federal level. EPA develops and issues national technology-based and risk-based standards using a sector-based approach to reduce the quantity of toxic air pollutants emitted from industrial and manufacturing processes, as well as from urban sources. The Acid Rain program will continue its market-based approach to achieving reduced emissions of sulfur dioxide, primarily from electric utilities. The market-based approach also will be used in other programs, where permitted under the Clean Air Act, to reduce emissions of air pollutants. In addition, EPA will develop and use public information and training to reduce public exposure to radiation. EPA will focus its domestic efforts to ensure that ozone-depleting substance production and import caps under the Montreal Protocol and Clean Air Act continue to be met.

EPA works to protect and restore our waters to ensure that drinking water is safe, and that aquatic ecosystems sustain fish, plants, and wildlife, as well as support economic, recreational, and subsistence activities. EPA will focus on core statutory requirements and water infrastructure. EPA will support the following Clean Water Act program components: water quality criteria, standards, and technology; National Pollutant Discharge Elimination System (NPDES); water monitoring; Total Maximum Daily Loads (TMDLs); watershed management; water infrastructure and grants management; core wetlands programs and Clean Water Act section 106 program management. EPA also will work with States and Tribes to reduce risks to drinking water contaminants. EPA will respond to drinking water emergencies where EPA has determined that drinking water quality poses a risk to the public health, and the public water system and primacy agency are not able to ensure the community has access to safe drinking water in a timely or effective manner.

EPA's programs work to preserve land by ensuring proper management of waste under multiple environmental statutes. EPA will continue to assist States in putting in place and maintaining permits at facilities that treat, store, or dispose of hazardous waste. Although States are the primary implementers of the Corrective Action program, which requires facilities managing hazardous waste to clean up past releases, EPA directly implements the program in some States and provides technical support and oversight for State activities. EPA also works with Tribes to maintain the Tribal Underground Storage Tank (UST) programs. EPA also supports the

operations and management of the Brownfields program, including training and technical support to assist communities to address issues associated with redevelopment or reuse of properties that may be complicated by the presence of contamination. EPA works with State, local, and tribal partners to help protect the public and the environment from the release of hazardous substances from chemical handling facilities by helping them develop area-wide emergency response and contingency plans. EPA conducts audits and inspections of those facilities handling more than a threshold quantity of certain extremely hazardous chemicals and that are required to implement a Risk Management Program to prevent releases.

In collaboration with our tribal government partners, EPA works to strengthen human health and environmental protection in Indian Country. In addition, EPA works to ensure that its environmental protection programs are implemented in Indian Country either by EPA or by the Tribes. EPA will continue the direct implementation assessment to better understand EPA's direct implementation responsibilities and activities on a program-by-program basis in Indian Country. EPA also provides resources and technical assistance for federally recognized Tribes to create and maintain effective environmental programs by collaborating with Tribes to develop long-term EPA-Tribal Environmental Plans (ETEP) for all federally recognized Tribes.

To ensure that food will be free from unsafe levels of pesticide residues, EPA applies strict health-based standards in establishing and reevaluating tolerances for residues in food or animal feed. EPA also works to expedite the registration of reduced risk pesticides when possible, and to ensure that older pesticides meet current health and environmental standards. To respond to emerging health issues, EPA develops methods to evaluate the efficacy of products intended to combat public health pests. EPA intends to reduce potential human and environmental risks from commercial and residential exposure to pesticides through programs that focus on farm worker protection, pollinator health and protection, endangered species protection, environmental stewardship, and integrated pest management. EPA's toxics program will continue to make substantial progress in protecting public health and the environment from potentially harmful industrial chemicals by assessing the safety of new and existing chemicals, reducing gaps in the availability of chemical data, strengthening management of chemical information, and providing easier and more complete public access to non-confidential chemical data. EPA will conduct existing chemical prioritization and evaluations under the provisions of the Toxic Substances Control Act (TSCA) as amended by the Frank R. Lautenberg Chemical Safety for the Twenty-First Century Act, and address any unreasonable risks identified through such evaluations.

EPA will engage both bilaterally and through multilateral institutions to improve international cooperation to prevent and address the transboundary movement of pollution and coordinate with other nations to protect the environment and human health.

Combined with public demand for information, unprecedented changes in information technology are altering the way EPA, States, and Tribes collect, manage, analyze, use, secure, and provide access to quality environmental information. EPA is working with the States and Tribes to strengthen our information quality, leverage information maintained by other government organizations, and develop new tools that provide the public with simultaneous access to multiple data sets, allowing users to understand local, tribal, State, regional, and national environmental conditions. EPA will continue to reduce reporting burdens, improve data quality, and accelerate data publications by accelerating the replacement of paper-based submissions with electronic reporting under the Toxic Release Inventory (TRI) and other programs.

EPA works in partnership with State and tribal agencies to enforce and build compliance with Federal environmental laws passed by Congress that ensure our communities have clean air, water, and land. EPA will enforce environmental laws to correct noncompliance and promote cleanup of contaminated sites. To improve compliance with environmental laws, EPA works to provide easy access to tools that help regulated entities,

Federal agencies, and the public understand these laws and find efficient, and cost-effective resources for putting them into practice. EPA's enforcement program targets inspections and other compliance monitoring activities according to the degree of health and environmental risk. The program collaborates with the Department of Justice, States, local government agencies, and tribal governments to ensure consistent and fair enforcement of all environmental laws and regulations. The program seeks to pursue violations that threaten communities, ensure a level economic playing field by so that violators do not realize an economic benefit from noncompliance, and deter future violations. The Civil Enforcement program develops, litigates, and settles administrative and civil judicial cases against serious violators of environmental laws. The Criminal Enforcement program enforces the nation's environmental laws through targeted investigations of criminal conduct, committed by individual and corporate defendants, that threatens public health and the environment. To maximize compliance, the Agency will refocus efforts towards areas with significant noncompliance issues and where enforcement can address the most substantial impacts to human health and the environment.

The FY 2026 President's Budget also includes resources to address environmental issues regarding the 44 million acres transferred from Federal ownership to Alaska Native corporations as part of the Alaska Native Claims Settlement Act (ANCSA). Many of these lands were contaminated while not under Alaska Native ownership, and the contaminants on some of these lands - arsenic, asbestos, lead, mercury, pesticides, polychlorinated biphenyls (PCBs), and other petroleum products - pose health concerns to Alaska Native communities, negatively impact subsistence resources, and hamper economic activity.

EPA's internal operations programs provide centralized management services and leadership to ensure that EPA is fulfilling its mission. The enabling offices and the functions they perform within the Environmental Programs and Management appropriation are: the Office of the Administrator (civil rights/Title VII compliance; congressional, intergovernmental and external relations; Science Advisory Board; children's health; Small Business Ombudsman; Small Minority Business Assistance; NEPA Implementation; and regulatory and economic management and analysis work); the Office of the Chief Financial Officer (strategic planning, annual planning, and budgeting, financial services, financial management, analysis, and accountability); the Office of General Counsel (FOIA management, , and legal advice); and the Office of Mission Support (facilities, infrastructure and operations; acquisition management; human resources management services; grants and interagency agreements; suspension and debarment; administrative law; information security; and information technology/data management). Since these centralized services provide support across EPA, many of these programs are funded across EPA's appropriations.

#### Object Classification (in millions of dollars)

Identification code 068-0108-0-1-304		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	1,186	1,255	820
11.3	Other than full-time permanent .....	43	46	30
11.5	Other personnel compensation .....	35	37	24
11.7	Military personnel .....	3	3	2
11.8	Special personal services payments .....	1	1	1
11.9	Total personnel compensation .....	1,268	1,342	877
12.1	Civilian personnel benefits .....	462	489	320
13.0	Benefits for former personnel .....	4	4	3
21.0	Travel and transportation of persons .....	23	24	16
23.1	Rental payments to GSA .....	137	145	95
23.2	Rental payments to others .....	2	2	1
23.3	Communications, utilities, and miscellaneous charges .....	6	6	4
24.0	Printing and reproduction .....	5	5	3
25.1	Advisory and assistance services .....	293	310	203
25.2	Other services from non-Federal sources .....	391	414	270
25.3	Other goods and services from Federal sources .....	358	379	248
25.4	Operation and maintenance of facilities .....	15	16	10
25.5	Research and development contracts .....	1	1	1
25.7	Operation and maintenance of equipment .....	2	2	1
26.0	Supplies and materials .....	5	5	3

## ENVIRONMENTAL PROGRAMS AND MANAGEMENT—Continued

## Object Classification—Continued

Identification code 068–0108–0–1–304		2024 actual	2025 est.	2026 est.
31.0	Equipment .....	8	8	6
41.0	Grants, subsidies, and contributions .....	1,006	1,066	697
42.0	Insurance claims and indemnities .....	2	2	1
99.0	Direct obligations .....	3,988	4,220	2,759
99.0	Reimbursable obligations .....	69	50	50
99.9	Total new obligations, unexpired accounts .....	4,057	4,270	2,809

## Employment Summary

Identification code 068–0108–0–1–304		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	8,929	8,919	7,804
1101	Direct military average strength employment .....	19	19	19
2001	Reimbursable civilian full-time equivalent employment .....	37	37	37
2101	Reimbursable military average strength employment .....	4	4	4

## BUILDINGS AND FACILITIES

For construction, repair, improvement, extension, alteration, and purchase of fixed equipment or facilities of, or for use by, the Environmental Protection Agency, \$35,076,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 068–0110–0–1–304		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0006	Safeguard and Revitalize Communities .....	6		
0010	Cross-Agency Mission and Science Support .....	27		
0020	Protect human Health and the Environment .....		71	71
0900	Total new obligations, unexpired accounts .....	33	71	71
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	45	53	39
1021	Recoveries of prior year unpaid obligations .....		15	15
1070	Unobligated balance (total) .....	45	68	54
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	41	42	35
1930	Total budgetary resources available .....	86	110	89
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	53	39	18
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	39	46	61
3010	New obligations, unexpired accounts .....	33	71	71
3020	Outlays (gross) .....	-26	-41	-40
3040	Recoveries of prior year unpaid obligations, unexpired .....		-15	-15
3050	Unpaid obligations, end of year .....	46	61	77
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	39	46	61
3200	Obligated balance, end of year .....	46	61	77
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	41	42	35
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1	7	6
4011	Outlays from discretionary balances .....	25	34	34
4020	Outlays, gross (total) .....	26	41	40
4180	Budget authority, net (total) .....	41	42	35
4190	Outlays, net (total) .....	26	41	40

This appropriation provides for the construction, repair, improvement, extension, alteration, and purchase of fixed equipment or facilities of, or for use by the Environmental Protection Agency (EPA). This appropriation

supports providing centralized management services to ensure that EPA is fulfilling its mission. EPA will set and implement quality standards for effective internal management and fiscal responsibility. The facilities funded by this account will provide quality work environments and laboratories that maintain employee safety and security and prevent pollution.

## Object Classification (in millions of dollars)

Identification code 068–0110–0–1–304		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.3	Other goods and services from Federal sources .....		15	15
32.0	Land and structures .....	33	56	56
99.9	Total new obligations, unexpired accounts .....	33	71	71

## STATE AND TRIBAL ASSISTANCE GRANTS

For environmental programs and infrastructure assistance, including capitalization grants for State revolving funds and performance partnership grants, \$744,844,000, to remain available until expended, of which—

(1) \$155,000,000 shall be for making capitalization grants for the Clean Water State Revolving Funds under title VI of the Federal Water Pollution Control Act; and of which \$150,000,000 shall be for making capitalization grants for the Drinking Water State Revolving Funds under section 1452 of the Safe Drinking Water Act: Provided, That for fiscal year 2026, to the extent there are sufficient eligible project applications and projects are consistent with State Intended Use Plans, not less than 10 percent of the funds made available under this title to each State for Clean Water State Revolving Fund capitalization grants shall be used by the State for projects to address green infrastructure, water or energy efficiency improvements, or other environmentally innovative activities: Provided further, That for fiscal year 2026, funds made available under this title to each State for Drinking Water State Revolving Fund capitalization grants may, at the discretion of each State, be used for projects to address green infrastructure, water or energy efficiency improvements, or other environmentally innovative activities: Provided further, That the Administrator is authorized to use up to \$1,500,000 of funds made available for the Clean Water State Revolving Funds under this heading under title VI of the Federal Water Pollution Control Act (33 U.S.C. 1381) to conduct the Clean Watersheds Needs Survey: Provided further, That notwithstanding section 603(d)(7) of the Federal Water Pollution Control Act, the limitation on the amounts in a State water pollution control revolving fund that may be used by a State to administer the fund shall not apply to amounts included as principal in loans made by such fund in fiscal year 2026 and prior years where such amounts represent costs of administering the fund to the extent that such amounts are or were deemed reasonable by the Administrator, accounted for separately from other assets in the fund, and used for eligible purposes of the fund, including administration: Provided further, That for fiscal year 2026, notwithstanding the provisions of subsections (g)(1), (h), and (l) of section 201 of the Federal Water Pollution Control Act, grants made under title II of such Act for American Samoa, Guam, the Commonwealth of the Northern Marianas, the United States Virgin Islands, and the District of Columbia may also be made for the purpose of providing assistance: (1) solely for facility plans, design activities, or plans, specifications, and estimates for any proposed project for the construction of treatment works; and (2) for the construction, repair, or replacement of privately owned treatment works serving one or more principal residences or small commercial establishments: Provided further, That for fiscal year 2026, notwithstanding the provisions of such subsections (g)(1), (h), and (l) of section 201 and section 518(c) of the Federal Water Pollution Control Act, funds reserved by the Administrator for grants under section 518(c) of the Federal Water Pollution Control Act may also be used to provide assistance: (1) solely for facility plans, design activities, or plans, specifications, and estimates for any proposed project for the construction of treatment works; and (2) for the construction, repair, or replacement of privately owned treatment works serving one or more principal residences or small commercial establishments: Provided further, That for fiscal year 2026, funds reserved under section 518(c) of such Act shall be available for grants only to Indian tribes, as defined in section 518(h) of such Act and former Indian reservations in Oklahoma (as determined by the Secretary of the Interior) and Native Villages as defined in Public Law 92–203: Provided further, That for fiscal year 2026, notwithstanding the limitation on amounts in section 518(c) of the Federal Water Pollution Control Act, up to a total of 2 percent of the funds appropriated, and notwithstanding the limitation on amounts in section 1452(i) of the Safe Drinking Water Act, up to a total of 2 percent of the funds appropriated, for State Revolving



Funds under such Acts may be reserved by the Administrator for grants under section 518(c) and section 1452(i) of such Acts: Provided further, That for fiscal year 2026, notwithstanding the amounts specified in section 205(c) of the Federal Water Pollution Control Act, up to 1.5 percent of the aggregate funds appropriated for the Clean Water State Revolving Fund program under the Act less any sums reserved under section 518(c) of the Act, may be reserved by the Administrator for grants made under title II of the Federal Water Pollution Control Act for American Samoa, Guam, the Commonwealth of the Northern Marianas, and United States Virgin Islands: Provided further, That for fiscal year 2026, notwithstanding the limitations on amounts specified in section 1452(j) of the Safe Drinking Water Act, up to 1.5 percent of the funds appropriated for the Drinking Water State Revolving Fund programs under the Safe Drinking Water Act may be reserved by the Administrator for grants made under section 1452(j) of the Safe Drinking Water Act: Provided further, That 10 percent of the funds made available under this title to each State for Clean Water State Revolving Fund capitalization grants and 14 percent of the funds made available under this title to each State for Drinking Water State Revolving Fund capitalization grants shall be used by the State to provide additional subsidy to eligible recipients in the form of forgiveness of principal, negative interest loans, or grants (or any combination of these), and shall be so used by the State only where such funds are provided as initial financing for an eligible recipient or to buy, refinance, or restructure the debt obligations of eligible recipients only where such debt was incurred on or after the date of enactment of this Act, or where such debt was incurred prior to the date of enactment of this Act if the State, with concurrence from the Administrator, determines that such funds could be used to help address a threat to public health from heightened exposure to lead in drinking water or if a Federal or State emergency declaration has been issued due to a threat to public health from heightened exposure to lead in a municipal drinking water supply before the date of enactment of this Act: Provided further, That in a State in which such an emergency declaration has been issued, the State may use more than 14 percent of the funds made available under this title to the State for Drinking Water State Revolving Fund capitalization grants to provide additional subsidy to eligible recipients: Provided further, That notwithstanding section 1452(o) of the Safe Drinking Water Act (42 U.S.C. 300j–12(o)), the Administrator shall reserve up to \$2,000,000 of the amounts made available for fiscal year 2026 for making capitalization grants for the Drinking Water State Revolving Funds to pay the costs of monitoring for unregulated contaminants under section 1445(a)(2)(C) of such Act: Provided further, That the funds made available under this heading for Community Project Funding/Congressionally Directed Spending grants in this or prior appropriations Acts are not subject to compliance with Federal procurement requirements for competition and methods of procurement applicable to Federal financial assistance, if a Community Project Funding/Congressionally Directed Spending recipient has procured services or products through contracts entered into prior to the date of enactment of this legislation that complied with state and/or local laws governing competition;

(2) \$10,000,000 shall be for architectural, engineering, planning, design, construction and related activities in connection with the construction of high priority water and wastewater facilities in the area of the United States-Mexico Border, after consultation with the appropriate border commission: Provided, That no funds provided by this appropriations Act to address the water, wastewater and other critical infrastructure needs of the colonias in the United States along the United States-Mexico border shall be made available to a county or municipal government unless that government has established an enforceable local ordinance, or other zoning rule, which prevents in that jurisdiction the development or construction of any additional colonia areas, or the development within an existing colonia the construction of any new home, business, or other structure which lacks water, wastewater, or other necessary infrastructure;

(3) \$10,000,000 shall be for grants to the State of Alaska to address drinking water and wastewater infrastructure needs of rural and Alaska Native Villages: Provided, That of these funds: (A) the State of Alaska shall provide a match of 25 percent; (B) no more than 5 percent of the funds may be used for administrative and overhead expenses; and (C) the State of Alaska shall make awards consistent with the Statewide priority list established in conjunction with the Agency and the U.S. Department of Agriculture for all water, sewer, waste disposal, and similar projects carried out by the State of Alaska that are funded under section 221 of the Federal Water Pollution Control Act (33 U.S.C. 1301) or the Consolidated Farm and Rural Development Act (7 U.S.C. 1921 et seq.) which shall allocate not less than 25 percent of the funds provided for projects in regional hub communities;

(4) \$80,000,000 shall be to carry out section 104(k) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), including grants, interagency agreements, and associated program support costs;

(5) \$67,800,000 shall be for targeted airshed grants in accordance with the terms and conditions in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act);

(6) \$28,000,000 shall be for grants under section 1464(d) of the Safe Drinking Water Act (42 U.S.C. 300j–24(d));

(7) \$20,000,000 shall be for grants under section 1459B of the Safe Drinking Water Act (42 U.S.C. 300j–19b);

(8) \$6,500,000 shall be for grants under section 1459A(l) of the Safe Drinking Water Act (42 U.S.C. 300j–19a(l));

(9) \$10,000,000 shall be for grants under section 104(b)(8) of the Federal Water Pollution Control Act (33 U.S.C. 1254(b)(8));

(10) \$41,000,000 shall be for grants under section 221 of the Federal Water Pollution Control Act (33 U.S.C. 1301);

(11) \$5,000,000 shall be for grants under section 4304(b) of the America's Water Infrastructure Act of 2018 (Public Law 115–270);

(12) \$5,000,000 shall be for carrying out section 302(a) of the Save Our Seas 2.0 Act (33 U.S.C. 4282(a)), of which not more than 2 percent shall be for administrative costs to carry out such section: Provided, That notwithstanding section 302(a) of such Act, the Administrator may also provide grants pursuant to such authority to intertribal consortia consistent with the requirements in 40 CFR 35.504(a), to former Indian reservations in Oklahoma (as determined by the Secretary of the Interior), and Alaska Native Villages as defined in Public Law 92–203;

(13) \$7,000,000 shall be for grants under section 103(b)(3) of the Clean Air Act for wildfire smoke preparedness grants in accordance with the terms and conditions in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): Provided, That not more than 3 percent shall be for administrative costs to carry out such section;

(14) \$2,250,000 shall be for grants under section 1459F of the Safe Drinking Water Act (42 U.S.C. 300j–19g);

(15) \$31,000,000 shall be for carrying out section 2001 of the America's Water Infrastructure Act of 2018 (Public Law 115–270, 42 U.S.C. 300j–3c note): Provided, That the Administrator may award grants to and enter into contracts with tribes, intertribal consortia, public or private agencies, institutions, organizations, and individuals, without regard to section 3324(a) and (b) of title 31 and section 6101 of title 41, United States Code, and enter into interagency agreements as appropriate;

(16) \$2,000,000 shall be for grants under section 50217(b) of the Infrastructure Investment and Jobs Act (33 U.S.C. 1302f(b); Public Law 117–58);

(17) \$3,500,000 shall be for grants under section 124 of the Federal Water Pollution Control Act (33 U.S.C. 1276); and

(18) \$100,794,000 shall be for grants, including associated program support costs, to States, federally recognized tribes, interstate agencies, tribal consortia, and air pollution control agencies for multi-media or single media pollution prevention, control and abatement, and related activities, including activities pursuant to the provisions set forth under this heading in Public Law 104–134, of which: \$72,200,000 shall be for grants under the Indian Environmental General Assistance Program Act (42 U.S.C. 4368b); \$16,300,000 shall be for grants to Tribes and Intertribal Consortia authorized under section 103 of the Clean Air Act (42 U.S.C. 7403), section 105 of the Clean Air Act (42 U.S.C. 7405), and section 301(d) of the Clean Air Act (42 U.S.C. 7601(d)); and \$12,294,000 shall be for grants under section 1443(b) of the Safe Drinking Water Act (42 U.S.C. 300j–2(b)).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### STATE AND TRIBAL ASSISTANCE GRANTS

【For an additional amount for "State and Tribal Assistance Grants", \$3,000,000,000 to remain available until expended, of which \$1,230,000,000 shall be for capitalization grants for the Clean Water State Revolving Funds under title VI of the Federal Water Pollution Control Act, and of which \$1,770,000,000 shall be for capitalization grants under section 1452 of the Safe Drinking Water Act: Provided, That notwithstanding section 604(a) of the Federal Water Pollution Control Act and】section 1452(a)(1)(D) of the Safe Drinking Water Act, funds appropriated under this paragraph in this Act shall be provided to States or territories in EPA Regions 3, 4, and 9 in amounts determined by the Administrator of the Environmental Protection Agency for wastewater treatment works and drinking water facilities impacted by Hurricanes Helene and Milton and Hawaii wildfires: Provided further, That notwithstanding the requirements of section 603(j) of the Federal Water Pollution Control Act and section 1452(d) of the Safe Drinking Water Act, for the funds appropriated under this paragraph in this Act, each State shall use not less than 30 percent of the amount of its capitalization grants to provide additional subsidization to eligible recipients in the form of forgiveness of principal, negative interest loans or grants, or any combination of these: Provided further, That the funds appropriated under this paragraph in this Act shall be used for eligible projects whose purpose is to re-

## STATE AND TRIBAL ASSISTANCE GRANTS—Continued

duce flood or fire damage risk and vulnerability or to enhance resiliency to rapid hydrologic change or natural disaster at treatment works, as defined by section 212 of the Federal Water Pollution Control Act, or any eligible facilities under section 1452 of the Safe Drinking Water Act, and for other eligible tasks at such treatment works or facilities necessary to further such purposes: *Provided further*, That the funds provided under this paragraph in this Act shall not be subject to the matching or cost share requirements of section 1452(e) of the Safe Drinking Water Act: *Provided further*, That funds provided under this paragraph in this Act shall not be subject to the matching or cost share requirements of sections 602(b)(2), 602(b)(3), or 202 of the Federal Water Pollution Control Act: *Provided further*, That the Administrator of the Environmental Protection Agency may retain up to \$5,000,000 of the funds appropriated under this paragraph in this Act for management and oversight: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

【For an additional amount for "State and Tribal Assistance Grants", \$85,000,000, to remain available until expended, for capitalization grants for the Clean Water State Revolving Funds under title VI of the Federal Water Pollution Control Act: *Provided*, That notwithstanding section 604(a) of the Federal Water Pollution Control Act, funds appropriated under this paragraph in this Act shall be provided to States or territories in EPA Regions 3 and 4 impacted by Hurricanes Helene and Milton in amounts determined by the Administrator of the Environmental Protection Agency to improve the resilience of decentralized wastewater treatment systems to flooding, to assess the potential to connect homes served by decentralized wastewater treatment systems to centralized wastewater systems, and to fund such connections: *Provided further*, That notwithstanding the requirements of section 603(i) of the Federal Water Pollution Control Act, for the funds appropriated under this paragraph in this Act, each State shall use 100 percent of the amount of its capitalization grants to provide additional subsidization to eligible recipients in the form of forgiveness of principal, grants, negative interest loans, other loan forgiveness, and through buying, refinancing, or restructuring debt or any combination thereof: *Provided further*, That funds appropriated under this paragraph in this Act shall not be subject to the matching or cost share requirements of sections 602(b)(2), 602(b)(3), or 202 of the Federal Water Pollution Control Act: *Provided further*, That the Administrator of the Environmental Protection Agency may retain up to \$3,000,000 of the funds appropriated under this paragraph in this Act for management and oversight: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

【For an additional amount for "State and Tribal Assistance Grants", \$60,000,000, to remain available until expended, for necessary expenses to address water emergencies under section 1442(b) of the Safe Drinking Water Act (42 U.S.C. 300j-1(b)) or section 504(a) of the Federal Water Pollution Control Act (33 U.S.C. 1364) in States or territories in EPA Regions 3 and 4 impacted by Hurricanes Helene and Milton: *Provided*, That notwithstanding section 1442(b) of the Safe Drinking Water Act, funds appropriated under this paragraph in this Act may be used to provide technical assistance and grants regardless of whether the emergency situation presents a substantial danger to public health: *Provided further*, That notwithstanding section 1442(b) of the Safe Drinking Water Act, funds appropriated under this paragraph in this Act may be used to provide grants regardless of whether such grants will be used to support actions that would not otherwise be taken without emergency assistance: *Provided further*, That funds appropriated under this paragraph in this Act may be used to provide technical assistance and grants under section 1442(b) of the Safe Drinking Water Act to any appropriate recipient, as determined by the Administrator of the Environmental Protection Agency, to assist in responding to and alleviating an emergency situation affecting a privately owned water system: *Provided further*, That funds appropriated under this paragraph in this Act may be used to take actions authorized under section 504(a) of the Federal Water Pollution Control Act that the Administrator of the Environmental Protection Agency deems necessary to protect the health or welfare of persons affected by a water emergency, including other necessary actions and for providing technical assistance and grants to address such water emergency: *Provided further*, That the Administrator of the Environmental Protection Agency may retain up to \$1,000,000 of the funds appropriated under this paragraph in this Act for management and oversight: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

【For an additional amount for "State and Tribal Assistance Grants", \$10,000,000, to remain available until expended, for grants and other activities authorized by subsections (a) through (c) of section 103 of the Clean Air Act (42 U.S.C. 7403) or section 105 of such Act (42 U.S.C. 7405) for necessary expenses related to the

consequences of Hurricanes Milton and Helene, including repair or replacement of damaged air monitoring equipment: *Provided*, That funds appropriated under this paragraph in this Act may be awarded noncompetitively: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. For an additional amount for "State and Tribal Assistance Grants", \$95,000,000, to remain available until expended, for the hazardous waste financial assistance grants program and other solid waste management activities for necessary expenses related to the consequences of Hurricanes Helene and Milton: *Provided*, That none of the funds appropriated under this paragraph in this Act shall be subject to section 3011(b) of the Solid Waste Disposal Act: *Provided further*, That the Administrator of the Environmental Protection Agency may retain up to \$500,000 of the funds appropriated under this paragraph in this Act for management and oversight: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 068–0103–0–1–304		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Tackle the Climate Crisis .....	1,718		
0002	Take Decisive Action to Advance Environmental Justice .....	77		
0003	Enforce Environmental Laws .....	27,682		
0011	Ensure Clean and Healthy Air .....	331		
0012	Ensure Clean and Safe Water .....	13,455		
0013	Safeguard and Revitalize Communities .....	722		
0014	Ensure Safety of Chemicals for People and the Environment .....	51		
0015	Cross Agency Mission and Science Support .....	28		
0020	Protect Human Health and the Environment .....	8,469		4,983
0900	Total new obligations, unexpired accounts .....	44,064	8,469	4,983
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	48,737	20,376	31,171
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	12,457		
1021	Recoveries of prior year unpaid obligations .....	119	63	63
1070	Unobligated balance (total) .....	48,856	20,439	31,234
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	4,420	7,630	745
1120	Appropriations transferred to other acct [513–1200] .....	-7		
1131	Unobligated balance permanently reduced (balances cancelled) .....	-1		
1160	Appropriation, discretionary (total) .....	4,412	7,630	745
Advance appropriations, discretionary:				
1170	Advance appropriation .....	11,221	11,621	11,621
1172	Advance appropriations transferred to other accounts [068–0112] .....	-49	-50	-50
1180	Advanced appropriation, discretionary (total) .....	11,172	11,571	11,571
1900	Budget authority (total) .....	15,584	19,201	12,316
1930	Total budgetary resources available .....	64,440	39,640	43,550
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	20,376	31,171	38,567
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	17,321	53,951	28,699
3010	New obligations, unexpired accounts .....	44,064	8,469	4,983
3020	Outlays (gross) .....	-7,315	-33,658	-15,855
3040	Recoveries of prior year unpaid obligations, unexpired .....	-119	-63	-63
3050	Unpaid obligations, end of year .....	53,951	28,699	17,764
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	17,321	53,951	28,699
3200	Obligated balance, end of year .....	53,951	28,699	17,764
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	15,584	19,201	12,316
Outlays, gross:				
4010	Outlays from new discretionary authority .....	449	984	38
4011	Outlays from discretionary balances .....	6,660	8,905	11,675
4020	Outlays, gross (total) .....	7,109	9,889	11,713
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	206	23,769	4,142
4180	Budget authority, net (total) .....	15,584	19,201	12,316

4190	Outlays, net (total) .....	7,315	33,658	15,855
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This appropriation supports core Environmental Protection Agency (EPA) programs through grants to States, Tribes, and U.S. districts and Territories. Funding is provided to assist State and tribal partners in implementing their environmental programs to protect human health and the environment. EPA is using common elements for State and tribal grant agreements.

EPA funding supports work to reduce human exposure to contaminants in drinking water, fish and shellfish, and recreational waters and to protect and restore watersheds and aquatic ecosystems. EPA will continue to work with its partners to enhance the capacity of communities, States, and private investors to plan and finance drinking water and wastewater infrastructure improvements.

Direct grants also are provided to help address the significant water and wastewater infrastructure needs of Alaska Native Villages. EPA has implemented a management plan that optimizes the pace of the program. EPA will continue to strengthen core water quality protection and water enforcement programs.

The Budget proposes funds for the America's Water Infrastructure Act and Water Infrastructure Improvements for the Nation Act grant programs that will assist in lead testing in schools, reducing lead in drinking water, increasing resiliency at drinking water systems, sewer overflow control, and water infrastructure workforce investment. These resources would complement State and local drinking water and wastewater infrastructure investments.

EPA's Brownfields program supports land revitalization by providing grants to States, Tribes, and local communities to assess and clean up real property which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. EPA Brownfields assessment and clean-up projects assist local communities in paving the way for the productive reuse of contaminated properties and abandoned sites.

The Budget includes resources for carrying out section 302(a) of the Save our Seas 2.0 Act to help EPA's partners to achieve progress on the ground with investments in solid waste management infrastructure and post-consumer materials management.

Under Federal environmental statutes, EPA is responsible for protecting human health and the environment in Indian Country. EPA works with over 574 federally recognized Tribes located across the United States to improve environmental and human health outcomes. Indian Country totals more than 70 million acres, with reservations ranging from less than 10 acres to more than 14 million acres. EPA will provide funding to build and enhance the capacity of Tribes to address environmental and public health challenges in Indian Country, including lack of access to safe drinking water, sanitation, adequate waste facilities, and other environmental safeguards taken for granted elsewhere. The Budget provides ample funding to the Indian Reservation Drinking Water Program, which can be used for drinking water and wastewater infrastructure.

EPA also will be implementing expansion of wildfire smoke monitoring support, including improving instrumentation, technical assistance, and outreach, with a focus on traditionally underserved or under-monitored communities.

#### Object Classification (in millions of dollars)

Identification code 068-0103-0-1-304	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	71	40	33
11.3 Other than full-time permanent .....	7	4	3
11.5 Other personnel compensation .....	1	1	
11.9 Total personnel compensation .....	79	45	36
12.1 Civilian personnel benefits .....	28	16	13
21.0 Travel and transportation of persons .....	2		
25.1 Advisory and assistance services .....	32	6	4
25.2 Other services from non-Federal sources .....	240	46	27
25.3 Other goods and services from Federal sources .....	501	96	56
25.5 Research and development contracts .....	10	2	1
31.0 Equipment .....	3	1	

41.0	Grants, subsidies, and contributions .....	43,169	8,257	4,846
99.9	Total new obligations, unexpired accounts .....	44,064	8,469	4,983

#### Employment Summary

Identification code 068-0103-0-1-304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	648	671	621

#### WATER INFRASTRUCTURE FINANCE AND INNOVATION PROGRAM ACCOUNT

*For the purposes of carrying out the Congressional Budget Act of 1974, the Director of the Congressional Budget Office may request, and the Administrator shall promptly provide, documentation and information relating to a project identified in a Letter of Interest submitted to the Administrator pursuant to a Notice of Funding Availability for applications for credit assistance under the Water Infrastructure Finance and Innovation Act Program, including with respect to a project that was initiated or completed before the date of enactment of this Act.*

*In addition, fees authorized to be collected pursuant to sections 5029 and 5030 of the Water Infrastructure Finance and Innovation Act of 2014 shall be deposited in this account, to remain available until expended.*

*In addition, for administrative expenses to carry out the direct and guaranteed loan programs, notwithstanding section 5033 of the Water Infrastructure Finance and Innovation Act of 2014, \$8,000,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 068-0254-0-1-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
<b>Credit program obligations:</b>			
0701 Direct loan subsidy .....	13	80	15
0703 Subsidy for modifications of direct loans .....	2		
0705 Reestimates of direct loan subsidy .....	479	954	
0706 Interest on reestimates of direct loan subsidy .....	77	139	
0709 Administrative expenses .....	13	14	14
0900 Total new obligations, unexpired accounts .....	584	1,187	29
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	256	309	298
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	232		
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	258	309	298
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	72	73	8
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....	556	1,093	
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	7	10	10
1900 Budget authority (total) .....	635	1,176	18
1930 Total budgetary resources available .....	893	1,485	316
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	309	298	287
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	130	106	147
3010 New obligations, unexpired accounts .....	584	1,187	29
3020 Outlays (gross) .....	-606	-1,146	-71
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	106	147	105
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	130	106	147
3200 Obligated balance, end of year .....	106	147	105

#### Budget authority and outlays, net:

	2024 actual	2025 est.	2026 est.
<b>Discretionary:</b>			
4000 Budget authority, gross .....	79	83	18
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	9	31	18
4011 Outlays from discretionary balances .....	41	22	53

## WATER INFRASTRUCTURE FINANCE AND INNOVATION PROGRAM ACCOUNT—Continued

## Program and Financing—Continued

Identification code 068–0254–0–1–301	2024 actual	2025 est.	2026 est.
4020 Outlays, gross (total) .....	50	53	71
Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-7	-10	-10
4040 Offsets against gross budget authority and outlays (total) ....	-7	-10	-10
Mandatory:			
4090 Budget authority, gross .....	556	1,093	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	556	1,093	.....
4180 Budget authority, net (total) .....	628	1,166	8
4190 Outlays, net (total) .....	599	1,136	61

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 068–0254–0–1–301	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Water Infrastructure Direct Loans .....	1,763	8,781	1,695
Direct loan subsidy (in percent):			
132002 Water Infrastructure Direct Loans .....	0.70	0.91	0.89
132999 Weighted average subsidy rate .....	0.70	0.91	0.89
Direct loan subsidy budget authority:			
133002 Water Infrastructure Direct Loans .....	13	80	15
Direct loan subsidy outlays:			
134002 Water Infrastructure Direct Loans .....	35	35	53
Direct loan reestimates:			
135002 Water Infrastructure Direct Loans .....	538	846	.....
Administrative expense data:			
3510 Budget authority .....	13	14	14
3590 Outlays from new authority .....	13	14	14

This appropriation supports all activities necessary for the implementation of the Water Infrastructure Finance and Innovation program established by the Water Resources Reform and Development Act of 2014, Title V, Subtitle C. The program will provide low-interest Federal loans or loan guarantees to eligible entities for a wide range of nationally and regionally significant water and wastewater projects. Eligible assistance recipients include corporations, partnerships, government entities, and State Revolving Fund (SRF) programs, among others. Eligible projects include, among others: Clean and Drinking Water State Revolving Fund eligible projects; projects for enhanced energy efficiency at drinking water and wastewater facilities; brackish or seawater desalination, aquifer recharge, water recycling; acquisition of property if it is integral to the project or will mitigate the environmental impact of a project; bundled SRF projects under one application; and a combination of projects secured by a common security pledge. The \$8 million request to implement the Water Infrastructure Finance and Innovation Act (WIFIA) program is for the Environmental Protection Agency's (EPA) management and operation of the program, including contract support and associated payroll. The WIFIA program will be administered by EPA's Office of Water.

## Object Classification (in millions of dollars)

Identification code 068–0254–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	5	5	5
12.1 Civilian personnel benefits .....	2	2	2
25.1 Advisory and assistance services .....	5	6	6
25.2 Other services from non-Federal sources .....	1	1	1
41.0 Grants, subsidies, and contributions .....	571	1,173	15
99.9 Total new obligations, unexpired accounts .....	584	1,187	29

## Employment Summary

Identification code 068–0254–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	37	40	38

## WATER INFRASTRUCTURE FINANCE AND INNOVATION DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 068–4372–0–3–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	1,763	8,781	1,695
0713 Payment of interest to Treasury .....	236	355	532
0741 Modification savings .....	.....	2	.....
0742 Downward reestimates paid to receipt accounts .....	17	223	.....
0743 Interest on downward reestimates .....	1	24	.....
0900 Total new obligations, unexpired accounts .....	2,017	9,385	2,227

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	1	599
1021 Recoveries of prior year unpaid obligations .....	.....	383	.....
1024 Unobligated balance of borrowing authority withdrawn .....	.....	-383	.....
1070 Unobligated balance (total) .....	.....	1	599
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation .....	.....	5	.....
1236 Appropriations applied to repay debt .....	.....	-5	.....
Borrowing authority, mandatory:			
1400 Borrowing authority .....	1,896	8,701	1,680
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	718	1,283	283
1801 Change in uncollected payments, Federal sources .....	-22	25	25
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-7	-2	.....
1825 Spending authority from offsetting collections applied to repay debt .....	-567	-24	-30
1850 Spending auth from offsetting collections, mand (total) .....	122	1,282	278
1900 Budget authority (total) .....	2,018	9,983	1,958
1930 Total budgetary resources available .....	2,018	9,984	2,557
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	599	330

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15,646	13,019	17,496
3010 New obligations, unexpired accounts .....	2,017	9,385	2,227
3020 Outlays (gross) .....	-4,644	-4,525	-6,064
3040 Recoveries of prior year unpaid obligations, unexpired .....	.....	-383	.....
3050 Unpaid obligations, end of year .....	13,019	17,496	13,659
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-117	-95	-120
3070 Change in uncollected pymts, Fed sources, unexpired .....	22	-25	-25
3090 Uncollected pymts, Fed sources, end of year .....	-95	-120	-145
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	15,529	12,924	17,376
3200 Obligated balance, end of year .....	12,924	17,376	13,514

<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2,018	9,983	1,958
Financing disbursements:			
4110 Outlays, gross (total) .....	4,644	4,525	6,064
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-592	-1,128	-53
4122 Interest on uninvested funds .....	-76	-76	-115
4123 Non-Federal sources (Interest) .....	-50	-55	-66
4123 Non-Federal sources (Principal) .....	.....	-24	-49
4130 Offsets against gross budget authority and outlays (total) ....	-718	-1,283	-283
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	22	-25	-25
4160 Budget authority, net (mandatory) .....	1,322	8,675	1,650
4170 Outlays, net (mandatory) .....	3,926	3,242	5,781
4180 Budget authority, net (total) .....	1,322	8,675	1,650

4190	Outlays, net (total)	3,926	3,242	5,781
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**Status of Direct Loans** (in millions of dollars)

Identification code 068-4372-0-3-301	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	1,763	7,143	
1121 Limitation available from carry-forward		57,564	62,790
1143 Unobligated limitation carried forward (P.L. xx) (-)		-55,926	-61,095
1150 Total direct loan obligations	1,763	8,781	1,695
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	3,262	7,697	11,629
1231 Disbursements: Direct loan disbursements	4,421	3,921	5,532
1251 Repayments: Repayments and prepayments	-15	-24	-30
1261 Adjustments: Capitalized interest	29	35	130
1290 Outstanding, end of year	7,697	11,629	17,261

**Balance Sheet** (in millions of dollars)

Identification code 068-4372-0-3-301	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	17	17
Investments in U.S. securities:		
1106 Receivables, net	552	552
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	3,262	7,697
1402 Interest receivable	1	1
1405 Allowance for subsidy cost (-)	-861	-861
1499 Net present value of assets related to direct loans	2,402	6,837
1999 Total assets	2,971	7,406
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable		
2103 Debt	2,953	7,388
2105 Other	18	18
2999 Total liabilities	2,971	7,406
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	2,971	7,406

**LEAKING UNDERGROUND STORAGE TANK TRUST FUND PROGRAM**

For an additional amount for "Leaking Underground Storage Tank Trust Fund Program", \$17,000,000, to remain available until expended, for necessary expenses related to the consequences of Hurricanes Helene and Hilary: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

**PAYMENT TO THE HAZARDOUS SUBSTANCE SUPERFUND****Program and Financing** (in millions of dollars)

Identification code 068-0250-0-1-304	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Payment to the hazardous substance superfund	283	111	20
0900 Total new obligations, unexpired accounts (object class 25.2)	283	111	20
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	283	111	20
1930 Total budgetary resources available	283	111	20
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	283	111	20
3020 Outlays (gross)	-283	-111	-20

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross	283	111	20
Outlays, gross:			
4010 Outlays from new discretionary authority	283	111	20
4180 Budget authority, net (total)	283	111	20
4190 Outlays, net (total)	283	111	20

The Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, authorizes appropriations from the general fund to finance activities conducted through the Hazardous Substance Superfund. The Administration proposes to continue the payment from the general fund in 2026 in amounts necessary to reach the full authorized amount for carrying out CERCLA. In addition, Superfund excise tax revenues collected in 2025 will be available for use in 2026.

**ENVIRONMENTAL SERVICES****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 068-5295-0-2-304	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	604	637	669
Receipts:			
Current law:			
1120 Environmental Services	33	32	32
2000 Total: Balances and receipts	637	669	701
5099 Balance, end of year	637	669	701

The Environmental Services special fund was established for the deposit of fee receipts associated with environmental programs that may, by statute, be deposited into the fund.

**TSCA SERVICE FEE FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 068-5664-0-2-304	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 User Fees, TSCA Service Fee Fund	4	5	11
2000 Total: Balances and receipts	4	5	11
Appropriations:			
Current law:			
2101 TSCA Service Fee Fund		-5	-11
2103 TSCA Service Fee Fund	-4		
2199 Total current law appropriations	-4	-5	-11
2999 Total appropriations	-4	-5	-11
5099 Balance, end of year			

**Program and Financing** (in millions of dollars)

Identification code 068-5664-0-2-304	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0020 Protect Human Health and Environment			1
0900 Total new obligations, unexpired accounts (object class 25.3)			1
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)		5	11
1103 Appropriation (previously unavailable)(special or trust)	4		
1120 Appropriations transferred to other acct [068-0108]	-4	-5	
1160 Appropriation, discretionary (total)			11
1930 Total budgetary resources available			11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			10

TSCA SERVICE FEE FUND—Continued  
Program and Financing—Continued

Identification code 068–5664–0–2–304	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			1
3020 Outlays (gross) .....			-1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			11
Outlays, gross:			
4010 Outlays from new discretionary authority .....			1
4180 Budget authority, net (total) .....			11
4190 Outlays, net (total) .....			1

TSCA Service Fees are authorized by section 26 of the Toxic Substances Control Act, as amended by Public Law 114–182, the Frank R. Lautenberg Chemical Safety for the 21st Century Act. Fees deposited in this account are paid by chemical manufacturers (including importers) and, in limited circumstances, processors who are required to: submit test data (TSCA section 4); submit notification of or information related to intent to manufacture a new chemical or significant new use of a chemical (TSCA section 5); manufacture a chemical substance that is subject to a risk evaluation (TSCA section 6); or request that the Environmental Protection Agency (EPA) conduct a risk evaluation on an existing chemical (TSCA section 6), subject to the agency's approval of the request. TSCA Service Fees are estimated to offset 25 percent of the costs to administer sections 4, 5, and 6 of the law as well as collecting, processing, reviewing, and protecting information about chemical substances from disclosure as appropriate under TSCA section 14. The statute requires that fees for manufacturer-requested risk evaluations offset 50 or 100 percent of the costs of those evaluations. EPA finalized a rule for the collection of TSCA fees on September 27, 2018. The final rule became effective in October 2018. EPA revised the TSCA fees rule in February 2024 and the final rule became effective in April 2024.

## PESTICIDE REGISTRATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 068–5374–0–2–304	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Registration Service Fees, Pesticide Registration Fund .....	18	20	17
1198 Rounding adjustment .....	1		
1199 Total current law receipts .....	19	20	17
1999 Total receipts .....	19	20	17
2000 Total: Balances and receipts .....	19	20	17
Appropriations:			
Current law:			
2101 Pesticide Registration Fund .....	-19	-20	-17
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 068–5374–0–2–304	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Core Mission .....	22	17	19
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	9	14
1021 Recoveries of prior year unpaid obligations .....	1	2	1
1070 Unobligated balance (total) .....	12	11	15

## Budget authority:

Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	19	20	17
1930 Total budgetary resources available .....	31	31	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	14	13

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	5	
3010 New obligations, unexpired accounts .....	22	17	19
3020 Outlays (gross) .....	-22	-20	-18
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-2	-1
3050 Unpaid obligations, end of year .....	5		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	5	
3200 Obligated balance, end of year .....	5		

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	19	20	17
Outlays, gross:			
4010 Outlays from new discretionary authority .....	17	12	10
4011 Outlays from discretionary balances .....	5	8	8
4020 Outlays, gross (total) .....	22	20	18
4180 Budget authority, net (total) .....	19	20	17
4190 Outlays, net (total) .....	22	20	18

Fees deposited in this account are paid by industry to partially offset the costs associated with reviewing all applications for which registration service fees have been paid, including for associated establishment of tolerances for pesticides to be used in or on food and animal feed; and to partially fund the enhancement of scientific and regulatory activities relating to worker protection, to partially fund partnership grants, and to partially fund the pesticide safety education program. These Pesticide Registration Service fees are authorized by section 33 of the Federal Insecticide, Fungicide, and Rodenticide Act, as amended by the Pesticide Registration Improvement Act of 2022 (PRIA 5; Division HH, Title VI of Public Law 117–328).

## Object Classification (in millions of dollars)

Identification code 068–5374–0–2–304	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	8	6	7
11.9 Total personnel compensation .....	8	6	7
12.1 Civilian personnel benefits .....	3	2	2
25.1 Advisory and assistance services .....	6	5	6
25.2 Other services from non-Federal sources .....	5	4	4
99.9 Total new obligations, unexpired accounts .....	22	17	19

## Employment Summary

Identification code 068–5374–0–2–304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	144	144	144

## REREGISTRATION AND EXPEDITED PROCESSING REVOLVING FUND

## Program and Financing (in millions of dollars)

Identification code 068–4310–0–3–304	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Core Mission .....	47		
0803 Rule of Law and Process .....		45	45
0899 Total reimbursable obligations .....	47	45	45
0900 Total new obligations, unexpired accounts .....	47	45	45
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	17	20
1021 Recoveries of prior year unpaid obligations .....	4	2	2
1070 Unobligated balance (total) .....	18	19	22

Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	46	46	42
1802	Offsetting collections (previously unavailable) .....	2	3	2
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-2	-3	-2
1850	Spending auth from offsetting collections, mand (total) .....	46	46	42
1900	Budget authority (total) .....	46	46	42
1930	Total budgetary resources available .....	64	65	64
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	17	20	19
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	15	16	26
3010	New obligations, unexpired accounts .....	47	45	45
3020	Outlays (gross) .....	-42	-33	-31
3040	Recoveries of prior year unpaid obligations, unexpired .....	-4	-2	-2
3050	Unpaid obligations, end of year .....	16	26	38
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	15	16	26
3200	Obligated balance, end of year .....	16	26	38
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	46	46	42
Outlays, gross:				
4100	Outlays from new mandatory authority .....	35	21	21
4101	Outlays from mandatory balances .....	7	12	10
4110	Outlays, gross (total) .....	42	33	31
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4121	Interest on Federal securities .....	-1	-1	-1
4123	Non-Federal sources .....	-45	-45	-41
4130	Offsets against gross budget authority and outlays (total) ....	-46	-46	-42
4170	Outlays, net (mandatory) .....	-4	-13	-11
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-4	-13	-11
<b>Memorandum (non-add) entries:</b>				
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	2	2	2
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	2	2	2

Pesticide maintenance fees are paid by industry to partially offset the costs of pesticide reregistration and expedited processing of certain registration applications; to partially offset the costs of registration review; to review and evaluate inert ingredients; to support enhancements to the Good Laboratory Practices program inspections and audits; and to support efficacy guideline development and rulemaking. This fee is authorized in section 4(i) of the Federal Insecticide, Fungicide, and Rodenticide Act, as amended by the Pesticide Registration Improvement Act of 2022 (PRIA 5; Division HH, Title VI of Public Law 117–328).

**Object Classification** (in millions of dollars)

Identification code 068–4330–0–3–304	2024 actual	2025 est.	2026 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent .....	19	18	18
11.9 Total personnel compensation .....	19	18	18
12.1 Civilian personnel benefits .....	7	7	7
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	5	5	5
25.2 Other services from non-Federal sources .....	10	9	9
25.3 Other goods and services from Federal sources .....	1	1	1
25.7 Operation and maintenance of equipment .....	2	2	2
41.0 Grants, subsidies, and contributions .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	47	45	45

**Employment Summary**

Identification code 068–4330–0–3–304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	144	221	221

## HAZARDOUS WASTE ELECTRONIC MANIFEST SYSTEM FUND

**Program and Financing** (in millions of dollars)

Identification code 068–4330–0–3–304	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Core Mission .....	17	20	20
0799 Total direct obligations .....	17	20	20
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	36	43	43
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	24	20	21
1930 Total budgetary resources available .....	60	63	64
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	43	43	44
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	13	23
3010 New obligations, unexpired accounts .....	17	20	20
3020 Outlays (gross) .....	-14	-10	-14
3050 Unpaid obligations, end of year .....	13	23	29
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	13	23
3200 Obligated balance, end of year .....	13	23	29
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	24	20	21
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	4	4
4011 Outlays from discretionary balances .....	8	6	10
4020 Outlays, gross (total) .....	14	10	14
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-24	-20	-21
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-10	-10	-7

The Administrator of the Environmental Protection Agency is authorized to collect and obligate fees in accordance with Section 3024 of the Solid Waste Disposal Act (42 U.S.C. 6939g) for fiscal year 2026, to remain available until expended. In 2026, EPA will continue to operate the e-Manifest system established by the Hazardous Waste Electronic Manifest Establishment Act (Public Law 112–195). Based upon authority to collect and spend e-Manifest fees provided by the Congress in annual appropriations bills, the Agency anticipates collecting and depositing approximately \$20 million in e-Manifest user fees into the Hazardous Waste Electronic Manifest System Fund. Fees deposited in this account will fully support the e-Manifest program, including operation of the system, necessary program expenses, and future development costs.

**Object Classification** (in millions of dollars)

Identification code 068–4330–0–3–304	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	3	3
12.1 Civilian personnel benefits .....	1	11	11
25.1 Advisory and assistance services .....	13	1	1
25.2 Other services from non-Federal sources .....	1	5	5
99.0 Direct obligations .....	17	20	20
99.9 Total new obligations, unexpired accounts .....	17	20	20

**Employment Summary**

Identification code 068–4330–0–3–304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	15	15

## DAMAGE ASSESSMENT AND RESTORATION REVOLVING FUND

## Program and Financing (in millions of dollars)

Identification code 068–4365–0–3–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Core Mission .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 31.0) .....	1	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	3
Budget authority:			
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [014–1618] ....	1	2	2
1900 Budget authority (total) .....	1	2	2
1930 Total budgetary resources available .....	3	4	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	3	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	.....
3050 Unpaid obligations, end of year .....	.....	.....	1
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....	.....	.....	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	1	.....
4101 Outlays from mandatory balances .....	1	.....	.....
4110 Outlays, gross (total) .....	1	1	.....
4180 Budget authority, net (total) .....	1	2	2
4190 Outlays, net (total) .....	1	1	.....

These funds pay for the Environmental Protection Agency's (EPA) assessment and restoration activities resulting from the Deepwater Horizon Oil Spill in conjunction with injury to, destruction of, or loss of the use of natural resources, including their supporting ecosystems. EPA was designated as a trustee for Natural Resource Damage Assessment (NRDA) under Executive Order 13626, and this fund was established under the authority of section 1006(f) (33 U.S.C. 2706(f)) of the Oil Pollution Act of 1990.

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 068–4565–0–4–304	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 ETSD Operations .....	386	370	370
0802 Postage .....	.....	3	3
0804 eRelocation .....	33	51	51
0805 COOP .....	2	1	1
0806 Background Investigations .....	12	16	16
0808 Legal Services .....	7	10	10
0810 Cincy VoIP .....	2	5	5
0811 Regional IT .....	9	13	13
0812 Enterprise HR .....	11	12	12
0813 Agency wide Contracts .....	1	8	8
0814 Budget Formulation .....	3	6	6
0815 Financial and Administrative Service .....	24	37	37
0816 Multimedia Service .....	2	.....	.....
0817 Language Access .....	1	.....	.....
0900 Total new obligations, unexpired accounts .....	493	532	532
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	53	104	183
1021 Recoveries of prior year unpaid obligations .....	47	38	38
1070 Unobligated balance (total) .....	100	142	221
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	491	573	560

1701	Change in uncollected payments, Federal sources .....	6	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	497	573	560
1930	Total budgetary resources available .....	597	715	781
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	104	183	249
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	235	232	175
3010	New obligations, unexpired accounts .....	493	532	532
3020	Outlays (gross) .....	-449	-551	-582
3040	Recoveries of prior year unpaid obligations, unexpired .....	-47	-38	-38
3050	Unpaid obligations, end of year .....	232	175	87
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-171	-177	-177
3070	Change in uncollected pymts, Fed sources, unexpired .....	-6	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-177	-177	-177
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	64	55	-2
3200	Obligated balance, end of year .....	55	-2	-90
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	497	573	560
Outlays, gross:				
4010	Outlays from new discretionary authority .....	297	401	392
4011	Outlays from discretionary balances .....	152	150	190
4020	Outlays, gross (total) .....	449	551	582
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-491	-573	-560
4040	Offsets against gross budget authority and outlays (total) ....	-491	-573	-560
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-6	.....	.....
4080	Outlays, net (discretionary) .....	-42	-22	22
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	-42	-22	22

The Environmental Protection Agency (EPA) received authority to establish a Working Capital Fund (WCF) and was designated a pilot franchise fund under Public Law 103–356, the Government Management and Reform Act of 1994. EPA received permanent authority for the WCF in Public Law 105–65, as part of an effort to increase competition for governmental administrative services. The Modernizing Government Technology (MGT) Act (Public Law 115–91) provided additional authority for information technology development activities in agency working capital funds. EPA's WCF became operational in 1997 and funds the following main activities: information technology services, agency postage costs, Cincinnati voice services, background investigations, enterprise human resources IT services, facilities alterations, and the occupational health and safety software platform managed by the Office of Mission Support; financial and administrative systems, employee relocations, and a budget formulation system managed by the Office of the Chief Financial Officer; the Agency's Continuity of Operations site managed by the Office of Land and Emergency Management; legal services managed by the Office of General Counsel; regional information technology service and support managed by EPA Region 8; multimedia services, EPA Action Management System, language access services, and agency servicing contracts managed by the Office of the Administrator. The 2026 amount reflects only base resources and may change during the year in accordance with programmatic needs.

## Object Classification (in millions of dollars)

Identification code 068–4565–0–4–304		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	32	37	37
11.5	Other personnel compensation .....	1	2	2
11.9	Total personnel compensation .....	33	39	39
12.1	Civilian personnel benefits .....	45	46	46
23.1	Rental payments to GSA .....	4	3	3
23.3	Communications, utilities, and miscellaneous charges .....	7	8	8
25.1	Advisory and assistance services .....	22	42	42
25.2	Other services from non-Federal sources .....	87	116	116



25.3	Other goods and services from Federal sources .....	269	251	251
25.4	Operation and maintenance of facilities .....	1	1	1
25.7	Operation and maintenance of equipment .....	5	4	4
26.0	Supplies and materials .....	2	1	1
31.0	Equipment .....	18	21	21
99.9	Total new obligations, unexpired accounts .....	493	532	532

**Employment Summary**

Identification code 068–4565–0–4–304	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	261	334	221

**Trust Funds****HAZARDOUS SUBSTANCE SUPERFUND**

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses to carry out the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), including sections 111(c)(3), (c)(5), (c)(6), and (e)(4) (42 U.S.C. 9611), and hire, maintenance, and operation of aircraft, \$282,749,000, to remain available until expended, consisting of such sums as are available in the Trust Fund on September 30, 2025, and not otherwise appropriated from the Trust Fund, as authorized by section 517(a) of the Superfund Amendments and Reauthorization Act of 1986 (SARA) and up to \$282,749,000 as a payment from general revenues to the Hazardous Substance Superfund for purposes as authorized by section 517(b) of SARA: Provided, That funds appropriated under this heading may be allocated to other Federal agencies in accordance with section 111(a) of CERCLA: Provided further, That for fiscal year 2026, section 122(b)(3) of CERCLA (42 U.S.C. 9622(b)(3)) shall be applied by inserting before the period at the end: ", including for the hire, maintenance, and operation of aircraft": Provided further, That for fiscal year 2026, the matter preceding the first proviso in section 443(b) of title IV of division G of the Consolidated Appropriations Act, 2023 (Public Law 117–328) shall be applied by inserting before the colon ", including for the hire, maintenance, and operation of aircraft": Provided further, That amounts in the preceding proviso shall continue to be treated as amounts specified in section 103(b) of division A of Public Law 118–5: Provided further, That of the funds appropriated under this heading, \$11,328,000 shall be paid to the "Office of Inspector General" appropriation to remain available until September 30, 2027, and \$17,607,000 shall be paid to the "Science and Technology" appropriation to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 068–8145–0–7–304	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1,745	1,898	1,980
0198 Rounding adjustment .....	-1		
0199 Balance, start of year .....	1,744	1,898	1,980
Receipts:			
Current law:			
1110 Excise Taxes, Hazardous Substance Superfund .....	1,405	1,592	1,660
1110 Fines and Penalties, and Miscellaneous, Hazardous Substance Superfund .....	1	1	1
1130 Recoveries, Hazardous Substance Superfund .....	49	49	49
1130 Future Clean Up Cost Settlements, Hazardous Substance Superfund Trust Fund .....	218	350	350
1140 Interest and Profits on Investments, Hazardous Substance Superfund .....	377	272	263
1140 Interest and Profits on Investments, Hazardous Substance Superfund .....	226	165	159
1140 Interfund Transactions, Hazardous Substance Superfund .....	283	111	20
1199 Total current law receipts .....	2,559	2,540	2,502
1999 Total receipts .....	2,559	2,540	2,502
2000 Total: Balances and receipts .....	4,303	4,438	4,482
Appropriations:			
Current law:			
2101 Hazardous Substance Superfund .....	-1,936	-1,901	-1,846
2101 Hazardous Substance Superfund .....	-12	-11	-11
2101 Hazardous Substance Superfund .....	-30	-31	-18
2101 Hazardous Substance Superfund .....	-206	-350	-350
2101 Hazardous Substance Superfund .....	-226	-165	-159
2103 Hazardous Substance Superfund .....	-6	-9	-9

2132 Hazardous Substance Superfund .....	13	9	9
2199 Total current law appropriations .....	-2,403	-2,458	-2,384
2999 Total appropriations .....	-2,403	-2,458	-2,384
5098 Reconciliation adjustment .....	-2		
5099 Balance, end of year .....	1,898	1,980	2,098

**Program and Financing** (in millions of dollars)

Identification code 068–8145–0–7–304	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Enforce Environmental Laws and Ensure Compliance .....	212		
0003 Ensure Clean and Healthy Air for All Communities .....	4		
0004 Safeguard and Revitalize Communities .....	2,944		
0005 Cross Agency Strategies .....	224		
0006 Take Decisive Action to Advance .....	7		
0020 Protect Human Health and the Environment .....		2,956	2,956
0100 Subtotal direct program .....	3,391	2,956	2,956
0799 Total direct obligations .....	3,391	2,956	2,956
0801 Hazardous Substance Superfund (Reimbursable) .....	5	295	295
0809 Reimbursable program activities, subtotal .....	5	295	295
0900 Total new obligations, unexpired accounts .....	3,396	3,251	3,251

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5,266	4,916	4,439
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,890		
1021 Recoveries of prior year unpaid obligations .....	544	250	250
1033 Recoveries of prior year paid obligations .....	12		
1070 Unobligated balance (total) .....	5,822	5,166	4,689
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	1,936	1,901	1,846
1101 Appropriation (special or trust fund) IG Transfer .....	12	11	11
1101 Appropriation (special or trust fund) S&T Transfer .....	30	31	18
1160 Appropriation, discretionary (total) .....	1,978	1,943	1,875
Appropriations, mandatory:			
1201 Appropriation [Special Account Collections] .....	206	350	350
1201 Appropriation [Special Account Interest] .....	226	165	159
1203 Appropriation (previously unavailable)(special or trust) ....	6	9	9
1232 Appropriations temporarily reduced - Sequester .....	-13	-9	-9
1260 Appropriations, mandatory (total) .....	425	515	509
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	18	66	66
1701 Change in uncollected payments, Federal sources .....	69		
1750 Spending auth from offsetting collections, disc (total) .....	87	66	66
1900 Budget authority (total) .....	2,490	2,524	2,450
1930 Total budgetary resources available .....	8,312	7,690	7,139
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4,916	4,439	3,888
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	1	1	1
1953 Expired unobligated balance, end of year .....	1	1	1

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,612	4,428	4,999
3010 New obligations, unexpired accounts .....	3,396	3,251	3,251
3020 Outlays (gross) .....	-2,036	-2,430	-2,698
3040 Recoveries of prior year unpaid obligations, unexpired .....	-544	-250	-250
3050 Unpaid obligations, end of year .....	4,428	4,999	5,302
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-21	-90	-90
3070 Change in uncollected pymts, Fed sources, unexpired .....	-69		
3090 Uncollected pymts, Fed sources, end of year .....	-90	-90	-90
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3,591	4,338	4,909
3200 Obligated balance, end of year .....	4,338	4,909	5,212

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	2,065	2,009	1,941
Outlays, gross:			
4010 Outlays from new discretionary authority .....	603	371	360
4011 Outlays from discretionary balances .....	1,154	1,662	1,925
4020 Outlays, gross (total) .....	1,757	2,033	2,285

HAZARDOUS SUBSTANCE SUPERFUND—Continued  
Program and Financing—Continued

Identification code 068-8145-0-7-304	2024 actual	2025 est.	2026 est.
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-18	-16
4033 Non-Federal sources .....	-27	-48	-50
4040 Offsets against gross budget authority and outlays (total) ....	-30	-66	-66
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-69		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	12		
4060 Additional offsets against budget authority only (total) .....	-57		
4070 Budget authority, net (discretionary) .....	1,978	1,943	1,875
4080 Outlays, net (discretionary) .....	1,727	1,967	2,219
Mandatory:			
4090 Budget authority, gross .....	425	515	509
Outlays, gross:			
4100 Outlays from new mandatory authority .....	56	120	120
4101 Outlays from mandatory balances .....	223	277	293
4110 Outlays, gross (total) .....	279	397	413
4180 Budget authority, net (total) .....	2,403	2,458	2,384
4190 Outlays, net (total) .....	2,006	2,364	2,632
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	11,006	11,534	12,088
5001 Total investments, EOY: Federal securities: Par value .....	11,534	12,088	12,668

This appropriation provides funds for the implementation of the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (CERCLA). This appropriation supports core Environmental Protection Agency (EPA) programs.

To preserve and restore land and to protect human health and the environment, EPA reduces the risks posed by releases of hazardous substances, pollutants, and contaminants, and protects against unacceptable exposure by cleaning up contaminated sites and restoring ground water to beneficial use. EPA applies the most effective methods to address the risks associated with the presence of hazardous substances, pollutants, and contaminants, improve response capabilities, and maximize the effectiveness of response and cleanup actions. Cleanup and response activity at contaminated sites addresses environmental concerns, such as the removal of contaminated soil and treatment of contaminated groundwater, to reduce human exposures to hazardous substances, pollutants, and contaminants, and to provide long-term human health protection. EPA works to ensure that releases of hazardous substances, pollutants, and contaminants into the environment are appropriately addressed by responding to incidents and providing technical support. To prepare for and respond to incidents of national significance, EPA includes among its efforts improving decontamination readiness. EPA conducts research to improve methods and models and to accelerate scientifically defensible and cost-effective decisions for cleanup at complex contaminated sites in accordance with CERCLA. EPA also works to maximize responsible parties' participation in site cleanups and pursue greater recovery of EPA's cleanup costs.

EPA protects communities and helps return contaminated properties to productive use by ensuring that responsible parties pay for and/or conduct cleanups. The enforcement program recovers Federal cleanup funds from responsible parties to save taxpayer dollars. The goal is to maximize the participation of liable and viable parties in performing and paying for cleanups in both the remedial and removal programs. EPA investigates and refers for prosecution criminal and civil violations of CERCLA.

EPA's internal operations programs provide centralized management services to ensure that EPA is fulfilling its mission. The enabling offices and the functions they perform within the Superfund appropriation are: the Office of Chief Financial Officer (strategic planning, annual planning and budgeting, financial services, and financial management, analysis, and accountability); the Office of General Counsel (legal advice); and the Office of Mission Support (facilities infrastructure and operations; acquisition

management; human resources management services; grant and interagency agreement management; suspension and debarment; exchange network; information security; and information technology/data management). Because these centralized services provide support across EPA, the internal operations programs are funded across EPA's appropriations.

In FY 2026, the Administration proposes to transition the Superfund Remedial program solely to the Superfund excise tax revenues like the Superfund Enforcement program. In addition, since FY 2024, the Superfund Emergency Response and Removal and Superfund Federal Facilities Enforcement programs have been partially transitioned to the Superfund excise tax revenues. After providing sufficient resources to the transitioned programs, the Superfund excise tax revenues will be applied to Superfund clean-up sites.

## Status of Funds (in millions of dollars)

Identification code 068-8145-0-7-304	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	10,601	11,153	11,329
0999 Total balance, start of year .....	10,601	11,153	11,329
Cash income during the year:			
Current law:			
Receipts:			
1110 Excise Taxes, Hazardous Substance Superfund .....	1,405	1,592	1,660
1110 Fines and Penalties, and Miscellaneous, Hazardous Substance Superfund .....	1	1	1
1130 Hazardous Substance Superfund .....	27	48	50
1130 Recoveries, Hazardous Substance Superfund .....	49	49	49
1130 Future Clean Up Cost Settlements, Hazardous Substance Superfund Trust Fund .....	218	350	350
1150 Interest and Profits on Investments, Hazardous Substance Superfund .....	377	272	263
1150 Interest and Profits on Investments, Hazardous Substance Superfund .....	226	165	159
1160 Hazardous Substance Superfund .....	3	18	16
1160 Interfund Transactions, Hazardous Substance Superfund .....	283	111	20
1199 Income under present law .....	2,589	2,606	2,568
1999 Total cash income .....	2,589	2,606	2,568
Cash outgo during year:			
Current law:			
2100 Hazardous Substance Superfund .....	-2,036	-2,430	-2,698
2199 Outgo under current law .....	-2,036	-2,430	-2,698
2999 Total cash outgo (-) .....	-2,036	-2,430	-2,698
Surplus or deficit:			
3110 Excluding interest .....	-50	-261	-552
3120 Interest .....	603	437	422
3199 Subtotal, surplus or deficit .....	553	176	-130
3298 Reconciliation adjustment .....	-1		
3299 Total adjustments .....	-1		
3999 Total change in fund balance .....	552	176	-130
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-381	-759	-1,469
4200 Hazardous Substance Superfund .....	11,534	12,088	12,668
4999 Total balance, end of year .....	11,153	11,329	11,199

## Object Classification (in millions of dollars)

Identification code 068-8145-0-7-304	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	371	392	392
11.3 Other than full-time permanent .....	7	11	11
11.5 Other personnel compensation .....	13	23	23
11.9 Total personnel compensation .....	391	426	426
12.1 Civilian personnel benefits .....	144	243	243
13.0 Benefits for former personnel .....	1	2	2
21.0 Travel and transportation of persons .....	14	14	14
23.1 Rental payments to GSA .....	46	108	108
23.2 Rental payments to others .....	1	2	2
23.3 Communications, utilities, and miscellaneous charges .....	3	5	5
25.1 Advisory and assistance services .....	92	115	115
25.2 Other services from non-Federal sources .....	1,319	1,359	1,359
25.3 Other goods and services .....	1,210	471	471

25.4	Operation and maintenance of facilities .....	7	16	16
25.5	Research and development contracts .....	1	.....	.....
25.7	Operation and maintenance of equipment .....	5	18	18
26.0	Supplies and materials .....	4	7	7
31.0	Equipment .....	9	18	18
41.0	Grants, subsidies, and contributions .....	134	138	138
42.0	Insurance claims and indemnities .....	10	14	14
99.0	Direct obligations .....	3,391	2,956	2,956
99.0	Reimbursable obligations .....	5	295	295
99.9	Total new obligations, unexpired accounts .....	3,396	3,251	3,251

**Employment Summary**

Identification code 068-8145-0-7-304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,876	2,732	2,610

**LEAKING UNDERGROUND STORAGE TANK TRUST FUND PROGRAM**

*For necessary expenses to carry out leaking underground storage tank cleanup activities authorized by subtitle I of the Solid Waste Disposal Act, \$47,922,000, to remain available until expended, of which \$38,840,000 shall be for carrying out leaking underground storage tank cleanup activities authorized by section 9003(h) of the Solid Waste Disposal Act: Provided, That the Administrator is authorized to use appropriations made available under this heading to implement section 9013 of the Solid Waste Disposal Act to provide financial assistance to federally recognized Indian tribes for the development and implementation of programs to manage underground storage tanks.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 068-8153-0-7-999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1,295	1,493	1,642
Receipts:			
Current law:			
1110 Transfer from the General Fund Amounts Equivalent to Taxes, Leaking Underground Storage Tank Trust Fund .....	208	196	195
1140 Earnings on Investments, Leaking Underground Storage Tank Trust Fund .....	79	59	57
1199 Total current law receipts .....	287	255	252
1999 Total receipts .....	287	255	252
2000 Total: Balances and receipts .....	1,582	1,748	1,894
Appropriations:			
Current law:			
2101 Leaking Underground Storage Tank Trust Fund .....	-89	-106	-48
5099 Balance, end of year .....	1,493	1,642	1,846

**Program and Financing** (in millions of dollars)

Identification code 068-8153-0-7-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Enforce Environmental Laws and Ensure Compliance .....	.....	1	1
0006 Safeguard and Revitalize Communities .....	95	106	67
0010 Cross Agency Mission and Science Support .....	2	2	2
0900 Total new obligations, unexpired accounts .....	97	109	70
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	19	15	19
1021 Recoveries of prior year unpaid obligations .....	4	7	3
1070 Unobligated balance (total) .....	23	22	22
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	89	106	48
1900 Budget authority (total) .....	89	106	48
1930 Total budgetary resources available .....	112	128	70
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	15	19	.....

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	87	89	95
3010 New obligations, unexpired accounts .....	97	109	70
3020 Outlays (gross) .....	-91	-96	-83
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-7	-3
3050 Unpaid obligations, end of year .....	89	95	79
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	87	89	95
3200 Obligated balance, end of year .....	89	95	79

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	89	106	48
Outlays, gross:			
4010 Outlays from new discretionary authority .....	18	37	17
4011 Outlays from discretionary balances .....	73	59	66
4020 Outlays, gross (total) .....	91	96	83
4180 Budget authority, net (total) .....	89	106	48
4190 Outlays, net (total) .....	91	96	83

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	1,432	1,633	1,862
5001 Total investments, EOY: Federal securities: Par value .....	1,633	1,862	2,088

The Leaking Underground Storage Tank (LUST) Trust Fund, authorized by the Superfund Amendments and Reauthorization Act of 1986, as amended by the Omnibus Budget Reconciliation Act of 1990, the Taxpayer Relief Act of 1997, the Energy Policy Act (EPAct) of 2005, the Moving Ahead for Progress in the 21st Century Act (MAP-21), and the Fixing America's Surface Transportation Act (FAST Act), provides funds for preventing and responding to releases from underground storage tanks. The Trust Fund is financed by a 0.1 cent per gallon tax on motor fuels through September 30, 2028.

LUST funds are allocated to States through cooperative agreements to clean up sites posing the greatest threat to human health and the environment as authorized under section 9003(h) of the Solid Waste Disposal Act of 1965, as amended, and to implement the activities authorized by Title XV, Subtitle B of EPAct. Funds also are used for grants to non-state entities under section 8001 of the Resource Conservation and Recovery Act of 1976, as amended. Federally recognized Tribes receive grant funding under Public Law 105-276. The Environmental Protection Agency (EPA) supports oversight, clean-up, and enforcement programs which are implemented by the States. LUST Trust Fund dollars can be used for State -led clean-ups and for State oversight of responsible party clean-ups. The LUST program promotes effective responses to releases from federally regulated underground storage tanks containing petroleum by enhancing State, local, and Tribal enforcement and response capability. This appropriation supports core agency programs.

To protect the Nation's groundwater and drinking water from petroleum releases from Underground Storage Tanks (USTs), EPA provides compliance assistance tools, technical assistance, and training to promote and enforce UST systems compliance and clean-ups. EPA also focuses its LUST research efforts on assessing sites and evaluating the implications of alternative remediation technologies, policies, and management actions to assess and cleanup leaks at fueling stations.

EPA's internal operations programs provide centralized management services to ensure that EPA is fulfilling its mission. The offices and the functions they perform within the LUST appropriation are: Office of Mission Support (facilities infrastructure and operations, and acquisition management); and the Office of the Chief Financial Officer (strategic planning; annual planning and budgeting; financial services; and financial management, analysis, and accountability).

**Status of Funds** (in millions of dollars)

Identification code 068-8153-0-7-999	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	1,401	1,597	1,756
0999 Total balance, start of year .....	1,401	1,597	1,756

LEAKING UNDERGROUND STORAGE TANK TRUST FUND PROGRAM—Continued  
Status of Funds—Continued

Identification code 068–8153–0–7–999	2024 actual	2025 est.	2026 est.
Cash income during the year:			
Current law:			
Receipts:			
1110 Transfer from the General Fund Amounts Equivalent to Taxes, Leaking Underground Storage Tank Trust Fund .....	208	196	195
1150 Earnings on Investments, Leaking Underground Storage Tank Trust Fund .....	79	59	57
1199 Income under present law .....	287	255	252
1999 Total cash income .....	287	255	252
Cash outgo during year:			
Current law:			
2100 Leaking Underground Storage Tank Trust Fund .....	-91	-96	-83
2199 Outgo under current law .....	-91	-96	-83
2999 Total cash outgo (-) .....	-91	-96	-83
Surplus or deficit:			
3110 Excluding interest .....	117	100	112
3120 Interest .....	79	59	57
3199 Subtotal, surplus or deficit .....	196	159	169
3999 Total change in fund balance .....	196	159	169
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-36	-106	-163
4200 Leaking Underground Storage Tank Trust Fund .....	1,633	1,862	2,088
4999 Total balance, end of year .....	1,597	1,756	1,925

## Object Classification (in millions of dollars)

Identification code 068–8153–0–7–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	6	6	6
12.1 Civilian personnel benefits .....	2	2	2
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	4	1	1
25.3 Other goods and services from Federal sources .....	3	.....	.....
41.0 Grants, subsidies, and contributions .....	81	98	59
99.9 Total new obligations, unexpired accounts .....	97	109	70

## Employment Summary

Identification code 068–8153–0–7–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	43	42	41

## INLAND OIL SPILL PROGRAMS

For expenses necessary to carry out the Environmental Protection Agency's responsibilities under the Oil Pollution Act of 1990, including hire, maintenance, and operation of aircraft, \$16,395,000, to be derived from the Oil Spill Liability trust fund, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 068–8221–0–7–304	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Enforce Environmental Laws and Ensure Compliance .....	3	.....	.....
0002 Safeguard and Revitalize Communities .....	19	.....	.....
0003 Cross-Agency Mission and Science Support .....	1	.....	.....
0020 Protect Human Health and the Environment .....	.....	23	20
0100 Direct Program .....	23	23	20
0799 Total direct obligations .....	23	23	20
0801 Inland Oil Spill Programs (Reimbursable) .....	14	14	14
0900 Total new obligations, unexpired accounts .....	37	37	34

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	53	50	47
1021 Recoveries of prior year unpaid obligations .....	6	6	6
1070 Unobligated balance (total) .....	59	56	53
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	21	21	16
Spending authority from offsetting collections, discretionary:			
1700 Collected [Offsetting Collections] .....	7	7	7
1900 Budget authority (total) .....	28	28	23
1930 Total budgetary resources available .....	87	84	76
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	50	47	42

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	18	18	19
3010 New obligations, unexpired accounts .....	37	37	34
3020 Outlays (gross) .....	-31	-30	-30
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6	-6	-6
3050 Unpaid obligations, end of year .....	18	19	17
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-50	-50	-50
3090 Uncollected pymts, Fed sources, end of year .....	-50	-50	-50
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-32	-32	-31
3200 Obligated balance, end of year .....	-32	-31	-33

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	28	28	23
Outlays, gross:			
4010 Outlays from new discretionary authority .....	22	18	17
4011 Outlays from discretionary balances .....	9	12	13
4020 Outlays, gross (total) .....	31	30	30
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-7	-7	-7
4040 Offsets against gross budget authority and outlays (total) ....	-7	-7	-7
4180 Budget authority, net (total) .....	21	21	16
4190 Outlays, net (total) .....	24	23	23

This appropriation provides for the Environmental Protection Agency's (EPA) responsibilities for prevention, preparedness, response, and enforcement activities authorized under the Federal Water Pollution Control Act, as amended by the Oil Pollution Act of 1990 (OPA). This appropriation supports core Agency programs.

EPA's Inland Oil Spill Programs protects U.S. waters by preventing, preparing for, responding to, and monitoring oil discharges. Under the regulatory framework established by the Spill Prevention, Control, and Countermeasure (SPCC) and Federal Response Plan (FRP) regulations, EPA conducts oil spill prevention, preparedness, inspection, and enforcement activities associated with more than 600,000 non-transportation-related oil storage facilities. The National Oil and Hazardous Substances Pollution Contingency Plan (NCP) identifies EPA's jurisdiction over inland oil spills and sets forth the framework for response. EPA accesses the Oil Spill Liability Trust Fund, administered by the U.S. Coast Guard, to obtain reimbursement for site-specific spill response activities. More than 30,000 oil and hazardous substance discharges occur in the United States every year, with a significant portion of these discharges occurring in the inland zone over which EPA has jurisdiction.

EPA develops and manages the regulations and protocols under Subpart J of the NCP which require manufacturers of various oil spill response products to test their products prior to listing on a Product Schedule. The Product Schedule identifies those oil spill remediation agents, such as dispersants and surface washing agents, which could be authorized for use by an On-Scene Coordinator (OSC) on an oil discharge. Product testing ensures their effectiveness and provides toxicity information used by OSCs and Regional Response Teams in making informed decisions regarding the use of certain products in response to specific spills. EPA focuses its oil spill research efforts on human health impacts, ecological effects, and shoreline

and coastal impacts from oil discharges and use of dispersants and other chemical agents, as well as spill remediation alternatives and innovative technology development and evaluation, including green technologies. Spill response is a priority for the Agency, and EPA has been instrumental in providing guidance for various response technologies. A key factor in providing guidance on spill response technologies is developing a firm understanding of the science behind spill behavior in the environment.

Appropriated funds for the Inland Oil Spill Programs support work designed to prevent oil spills using civil enforcement and compliance assistance approaches, as well as to prepare for and respond to any oil discharges affecting the inland waters of the United States. Pursuant to Clean Water Act section 311 (Oil Spill and Hazardous Substances Liability) requirements, EPA's Civil Enforcement program develops policies; issues administrative clean-up and removal orders and orders protecting public health; pursues administrative remedies and/or refers civil judicial actions to the Department of Justice; assesses civil penalties for discharges into the environment or violations of administrative orders or oil pollution prevention regulations; assists regulated entities in understanding their legal requirements under the Clean Water Act; and assists in the recovery of clean-up costs expended by the Government.

EPA's internal operations programs provide centralized management services to ensure that EPA is fulfilling its mission. The office and function it performs within the Inland Oil Spill Programs appropriation is the Office of Mission Support (facilities infrastructure and operations).

#### Object Classification (in millions of dollars)

Identification code 068-8221-0-7-304	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	11	11	10
11.9 Total personnel compensation .....	11	11	10
12.1 Civilian personnel benefits .....	4	4	3
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	6	6	5
99.0 Direct obligations .....	24	24	21
99.0 Reimbursable obligations .....	13	13	13
99.9 Total new obligations, unexpired accounts .....	37	37	34

#### Employment Summary

Identification code 068-8221-0-7-304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	76	76	73
2001 Reimbursable civilian full-time equivalent employment .....	4	4	4

### GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
068-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	28	28	28
068-268330 Water Infrastructure Finance and Innovation Downward Reestimate Receipt Account .....	25	247	.....
068-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	24	1	1
068-322900 Cellulosic Biofuel Waiver Credits, Renewal Fuel Program .....	40	40	40
General Fund Offsetting receipts from the public .....	117	316	69
Intragovernmental payments:			
068-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	-22	.....	.....
General Fund Intragovernmental payments .....	-22	.....	.....

### ADMINISTRATIVE PROVISIONS—ENVIRONMENTAL PROTECTION AGENCY

(INCLUDING TRANSFERS OF FUNDS)

For fiscal year 2026, notwithstanding 31 U.S.C. 6303(1) and 6305(1), the Administrator of the Environmental Protection Agency, in carrying out the Agency's function to implement directly Federal environmental programs required or authorized by law in the absence of an acceptable tribal program, may award cooperative agreements to federally recognized Indian tribes or Intertribal consortia, if authorized by their member tribes, to assist the Administrator in implementing Federal environmental programs for Indian tribes required or authorized by law, except that no such cooperative agreements may be awarded from funds designated for State financial assistance agreements.

The Administrator of the Environmental Protection Agency is authorized to collect and obligate pesticide registration service fees in accordance with section 33 of the Federal Insecticide, Fungicide, and Rodenticide Act (7 U.S.C. 136w-8), to remain available until expended.

Notwithstanding section 33(d)(2) of the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) (7 U.S.C. 136w-8(d)(2)), the Administrator of the Environmental Protection Agency may assess fees under section 33 of FIFRA (7 U.S.C. 136w-8) for fiscal year 2026.

The Administrator of the Environmental Protection Agency is authorized to collect and obligate fees in accordance with section 3024 of the Solid Waste Disposal Act (42 U.S.C. 6939g) for fiscal year 2026, to remain available until expended.

The Administrator is authorized to transfer up to \$368,000,000 of the funds appropriated for the Great Lakes Restoration Initiative under the heading "Environmental Programs and Management" to the head of any Federal department or agency, with the concurrence of such head, to carry out activities that would support the Great Lakes Restoration Initiative and Great Lakes Water Quality Agreement programs, projects, or activities; to enter into an interagency agreement with the head of such Federal department or agency to carry out these activities; and to make grants to governmental entities, nonprofit organizations, institutions, and individuals for planning, research, monitoring, outreach, and implementation in furtherance of the Great Lakes Restoration Initiative and the Great Lakes Water Quality Agreement.

The Science and Technology, Environmental Programs and Management, Office of Inspector General, Hazardous Substance Superfund, and Leaking Underground Storage Tank Trust Fund Program Accounts, are available for the construction, alteration, repair, rehabilitation, and renovation of facilities, provided that the cost does not exceed \$300,000 per project.

For fiscal year 2026, and notwithstanding section 518(f) of the Federal Water Pollution Control Act (33 U.S.C. 1377(f)), the Administrator is authorized to use the amounts appropriated for any fiscal year under section 319 of the Act to make grants to Indian tribes pursuant to sections 319(h) and 518(e) of that Act.

The Administrator is authorized to use the amounts appropriated under the heading "Environmental Programs and Management" for fiscal year 2026 to provide grants to implement the Southeast New England Watershed Restoration Program.

Notwithstanding the limitations on amounts in section 320(i)(2)(B) of the Federal Water Pollution Control Act, not less than \$1,000,000 of the funds made available under this title for the National Estuary Program shall be for making competitive awards described in section 320(g)(4).

For fiscal year 2026, the Office of Chemical Safety and Pollution Prevention and the Office of Water may, using funds appropriated under the headings "Environmental Programs and Management" and "Science and Technology", contract directly with individuals or indirectly with institutions or nonprofit organizations, without regard to 41 U.S.C. 5, for the temporary or intermittent personal services of students or recent graduates, who shall be considered employees for the purposes of chapters 57 and 81 of title 5, United States Code, relating to compensation for travel and work injuries, and chapter 171 of title 28, United States Code, relating to tort claims, but shall not be considered to be Federal employees for any other purpose: Provided, That amounts used for this purpose by the Office of Chemical Safety and Pollution Prevention and the Office of Water collectively may not exceed \$2,000,000.

For fiscal years 2026 through 2029, there is hereby established in the Treasury of the United States a fund to be known as the "Environmental Protection Agency Nonrecurring Expenses Fund" (the Fund): Provided, That unobligated balances of expired funds appropriated for this, any prior, or any succeeding fiscal year to the Environmental Protection Agency by this or any other Act may be transferred (not later than the end of the fifth fiscal year or seventh fiscal year after the last fiscal year for which such funds are available for the purposes for which they were appropriated, as appropriate) into the Fund: Provided further, That amounts transferred into the Fund may not exceed \$50,000,000 per fiscal year: Provided further, That amounts deposited in the Fund shall be available through September 30 of the same fiscal year, in addition to such other funds as may be available for such purposes, for information technology expenses necessary for the operation of the Environmental

*Protection Agency, and associated administrative expenses, subject to approval by the Office of Management and Budget.*

*The Environmental Protection agency shall provide the Committees on Appropriations of the House of Representatives and Senate with copies of any available Department of Treasury quarterly certification of trust fund receipts collected from*

*section 13601 of Public Law 117–169 and section 80201 of Public Law 117–58, an annual operating plan for such receipts showing amounts allocated by program area and program project, and quarterly reports for such receipts of obligated balances by program area and program project.*

# EXECUTIVE OFFICE OF THE PRESIDENT

## THE WHITE HOUSE

### Federal Funds

#### SALARIES AND EXPENSES

For necessary expenses for the White House as authorized by law, including not to exceed \$3,850,000 for services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 105; subsistence expenses as authorized by 3 U.S.C. 105, which shall be expended and accounted for as provided in that section; hire of passenger motor vehicles, and travel (not to exceed \$100,000 to be expended and accounted for as provided by 3 U.S.C. 103); and not to exceed \$19,000 for official reception and representation expenses, to be available for allocation within the Executive Office of the President; and for necessary expenses of the Office of Policy Development, including services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 107, \$80,000,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 011–0209–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	79	79	80
0801 The White House (Reimbursable) .....	1	2	2
0900 Total new obligations, unexpired accounts .....	80	81	82
<b>Budgetary resources:</b>			
Unobligated balance:			
1012 Unobligated balance transfers between expired and unexpired accounts .....	2		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	79	79	80
1120 Appropriations transferred to other acct [011–0038] .....	-1		
1160 Appropriation, discretionary (total) .....	78	79	80
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	2	2
1900 Budget authority (total) .....	79	81	82
1930 Total budgetary resources available .....	81	81	82
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	12	4
3010 New obligations, unexpired accounts .....	80	81	82
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-81	-89	-82
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....	12	4	4
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13	11	3
3200 Obligated balance, end of year .....	11	3	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	79	81	82
Outlays, gross:			
4010 Outlays from new discretionary authority .....	72	77	78
4011 Outlays from discretionary balances .....	9	12	4
4020 Outlays, gross (total) .....	81	89	82
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-2	-2
4180 Budget authority, net (total) .....	78	79	80
4190 Outlays, net (total) .....	80	87	80

These funds provide the President with staff assistance and provide administrative services for the direct support of the President, to include support for the offices and councils in the White House as directed by the President.

#### Object Classification (in millions of dollars)

Identification code 011–0209–0–1–802	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	52	52	52
12.1 Civilian personnel benefits .....	17	18	18
21.0 Travel and transportation of persons .....	5	3	4
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	2	4	4
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	1		
99.0 Direct obligations .....	79	79	80
99.0 Reimbursable obligations .....	1	2	2
99.9 Total new obligations, unexpired accounts .....	80	81	82

#### Employment Summary

Identification code 011–0209–0–1–802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	491	460	468

## EXECUTIVE RESIDENCE AT THE WHITE HOUSE

### Federal Funds

#### OPERATING EXPENSES

For necessary expenses of the Executive Residence at the White House, \$16,100,000, to be expended and accounted for as provided by 3 U.S.C. 105, 109, 110, and 112–114.

#### REIMBURSABLE EXPENSES

For the reimbursable expenses of the Executive Residence at the White House, such sums as may be necessary: Provided, That all reimbursable operating expenses of the Executive Residence shall be made in accordance with the provisions of this paragraph: Provided further, That, notwithstanding any other provision of law, such amount for reimbursable operating expenses shall be the exclusive authority of the Executive Residence to incur obligations and to receive offsetting collections, for such expenses: Provided further, That the Executive Residence shall require each person sponsoring a reimbursable political event to pay in advance an amount equal to the estimated cost of the event, and all such advance payments shall be credited to this account and remain available until expended: Provided further, That the Executive Residence shall require the national committee of the political party of the President to maintain on deposit \$25,000, to be separately accounted for and available for expenses relating to reimbursable political events sponsored by such committee during such fiscal year: Provided further, That the Executive Residence shall ensure that a written notice of any amount owed for a reimbursable operating expense under this paragraph is submitted to the person owing such amount within 60 days after such expense is incurred, and that such amount is collected within 30 days after the submission of such notice: Provided further, That the Executive Residence shall charge interest and assess penalties and other charges on any such amount that is not reimbursed within such 30 days, in accordance with the interest and penalty provisions applicable to an outstanding debt on a United States Government claim under 31 U.S.C. 3717: Provided further, That each such amount that is reimbursed, and any accompanying interest and charges, shall be deposited in the Treasury as miscellaneous receipts: Provided further, That the Executive Residence shall prepare and submit to the Committees on Appropriations of the House of Representatives and the Senate, by not later than 90 days after the end of the fiscal year covered by this Act, a report setting forth the reimbursable operating expenses of the Executive Residence during the preceding fiscal year, including the total amount of such expenses, the amount of such total that consists of reimbursable official and ceremonial events, the amount of such total that consists of reimbursable political events, and the portion of each such amount that has been reimbursed as of the date of the report: Provided further, That the Executive Residence shall maintain a system for the tracking of expenses related to reimbursable events within the Executive Residence that includes a standard for the classification of any such expense as political or nonpolitical: Provided further, That no provision of this paragraph may be construed to exempt the Executive Residence from any other applicable requirement of subchapter I or II of chapter 37 of title 31, United States Code.

## OPERATING EXPENSES—Continued

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 011–0210–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operating Expenses (Direct) .....	15	15	16
0831 Operating Expenses (Reimbursable) .....	9	10	18
0900 Total new obligations, unexpired accounts .....	24	25	34
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	16	15	16
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	8	10	18
1701 Change in uncollected payments, Federal sources .....	2		
1750 Spending auth from offsetting collections, disc (total) .....	10	10	18
1900 Budget authority (total) .....	26	25	34
1930 Total budgetary resources available .....	26	25	34
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	3
3010 New obligations, unexpired accounts .....	24	25	34
3020 Outlays (gross) .....	-23	-24	-33
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	2	3	4
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired .....	-2		
3071 Change in uncollected pymts, Fed sources, expired .....	2		
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	26	25	34
Outlays, gross:			
4010 Outlays from new discretionary authority .....	23	21	29
4011 Outlays from discretionary balances .....		3	4
4020 Outlays, gross (total) .....	23	24	33
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-4	-5	-8
4033 Non-Federal sources .....	-4	-5	-10
4040 Offsets against gross budget authority and outlays (total) ....	-8	-10	-18
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-2		
4060 Additional offsets against budget authority only (total) .....	-2		
4070 Budget authority, net (discretionary) .....	16	15	16
4080 Outlays, net (discretionary) .....	15	14	15
4180 Budget authority, net (total) .....	16	15	16
4190 Outlays, net (total) .....	15	14	15

These funds provide for the care, maintenance, and operation of the Executive Residence.

## Object Classification (in millions of dollars)

Identification code 011–0210–0–1–802	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	9	9	10
12.1 Civilian personnel benefits .....	3	3	3
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	1	1	1
26.0 Supplies and materials .....	1	1	1
99.0 Direct obligations .....	15	15	16
99.0 Reimbursable obligations .....	9	10	18

99.9	Total new obligations, unexpired accounts .....	24	25	34
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## Employment Summary

Identification code 011–0210–0–1–802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	82	83	89

## WHITE HOUSE REPAIR AND RESTORATION

*For the repair, alteration, and improvement of the Executive Residence at the White House pursuant to 3 U.S.C. 105(d), \$2,475,000, to remain available until expended, for required maintenance, resolution of safety and health issues, and continued preventative maintenance.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 011–0109–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 White House Repair and Restoration (Direct) .....	3	2	2
0801 Reimbursable program activity .....		1	1
0809 Reimbursable program activities, subtotal .....		1	1
0900 Total new obligations, unexpired accounts .....	3	3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2	2	2
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		1	1
1900 Budget authority (total) .....	2	3	3
1930 Total budgetary resources available .....	7	7	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		2	1
3010 New obligations, unexpired accounts .....	3	3	3
3020 Outlays (gross) .....	-1	-4	-4
3050 Unpaid obligations, end of year .....	2	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		2	1
3200 Obligated balance, end of year .....	2	1	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	3	3
4011 Outlays from discretionary balances .....		1	1
4020 Outlays, gross (total) .....	1	4	4
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....		-1	-1
4040 Offsets against gross budget authority and outlays (total) ....		-1	-1
4180 Budget authority, net (total) .....	2	2	2
4190 Outlays, net (total) .....	1	3	3

These funds provide for the repair, alteration, and improvement of the Executive Residence at the White House.

## Object Classification (in millions of dollars)

Identification code 011–0109–0–1–802	2024 actual	2025 est.	2026 est.
25.2 Direct obligations: Other services from non-Federal sources .....	3	2	2
99.0 Direct obligations .....	3	2	2
99.0 Reimbursable obligations .....		1	1



99.9	Total new obligations, unexpired accounts .....	3	3	3
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## SPECIAL ASSISTANCE TO THE PRESIDENT AND THE OFFICIAL RESIDENCE OF THE VICE PRESIDENT

### Federal Funds

#### SPECIAL ASSISTANCE TO THE PRESIDENT

##### SALARIES AND EXPENSES

*For necessary expenses to enable the Vice President to provide assistance to the President in connection with specially assigned functions; services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 106, including subsistence expenses as authorized by 3 U.S.C. 106, which shall be expended and accounted for as provided in that section; and hire of passenger motor vehicles, \$6,015,000.*

#### OFFICIAL RESIDENCE OF THE VICE PRESIDENT

##### OPERATING EXPENSES

##### (INCLUDING TRANSFER OF FUNDS)

*For the care, operation, refurbishing, improvement, and to the extent not otherwise provided for, heating and lighting, including electric power and fixtures, of the official residence of the Vice President; the hire of passenger motor vehicles; and not to exceed \$90,000 pursuant to 3 U.S.C. 106(b)(2), \$318,000: Provided, That advances, repayments, or transfers from this appropriation may be made to any department or agency for expenses of carrying out such activities.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 011-1454-0-1-802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Special Assistance to the President and the Official Residence			
0 (Direct) .....	6	6	6
0801 Special Assistance to the President and the Official Residence			
0 (Reimbursable) .....	2	3	3
0900 Total new obligations, unexpired accounts .....	8	9	9
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	6	6	6
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	3	3
1900 Budget authority (total) .....	8	9	9
1930 Total budgetary resources available .....	8	9	9
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	1
3010 New obligations, unexpired accounts .....	8	9	9
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-9	-10	-9
3050 Unpaid obligations, end of year .....	2	1	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8	9	9
Outlays, gross:			
4010 Outlays from new discretionary authority .....	8	8	8
4011 Outlays from discretionary balances .....	1	2	1
4020 Outlays, gross (total) .....	9	10	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-3	-3
4180 Budget authority, net (total) .....	6	6	6
4190 Outlays, net (total) .....	7	7	6

These funds are used by the Vice President to carry out responsibilities assigned to the Vice President by the President and by various statutes. These funds also provide for the care and operation of the Vice President's official residence.

#### Object Classification (in millions of dollars)

Identification code 011-1454-0-1-802	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	4	4	4
12.1 Civilian personnel benefits .....	1	1	1
21.0 Travel and transportation of persons .....	1	1	1
99.0 Direct obligations .....	6	6	6
99.0 Reimbursable obligations .....	2	3	3
99.9 Total new obligations, unexpired accounts .....	8	9	9

#### Employment Summary

Identification code 011-1454-0-1-802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	28	26	26
1001 Direct civilian full-time equivalent employment .....		1	1

## COUNCIL OF ECONOMIC ADVISERS

### Federal Funds

#### SALARIES AND EXPENSES

*For necessary expenses of the Council of Economic Advisers in carrying out its functions under the Employment Act of 1946 (15 U.S.C. 1021 et seq.), \$4,854,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 011-1900-0-1-802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	4	5	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	5
1930 Total budgetary resources available .....	5	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	4	5	5
3020 Outlays (gross) .....	-4	-5	-5
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	5	5
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	4	4
4011 Outlays from discretionary balances .....	1	1	1
4020 Outlays, gross (total) .....	4	5	5
4180 Budget authority, net (total) .....	5	5	5
4190 Outlays, net (total) .....	4	5	5

The Council of Economic Advisers analyzes the national economy and its various segments, advises the President on economic developments, recommends policies for economic growth and stability, appraises economic programs and policies of the Federal Government, and assists in preparation of the annual Economic Report of the President to the Congress.

## SALARIES AND EXPENSES—Continued

## Object Classification (in millions of dollars)

Identification code 011–1900–0–1–802	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	4	4
12.1 Civilian personnel benefits .....	1	1	1
99.0 Direct obligations .....	4	5	5
99.9 Total new obligations, unexpired accounts .....	4	5	5

## Employment Summary

Identification code 011–1900–0–1–802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	24	28	28

## Mandatory:

Outlays, gross:			
4101 Outlays from mandatory balances .....	7	9	7
4180 Budget authority, net (total) .....	5	5	5
4190 Outlays, net (total) .....	12	14	12

This appropriation provides funds for the Council on Environmental Quality (CEQ) and the Office of Environmental Quality (OEQ) to coordinate environmental policy development across the Federal Government and support consistent and effective implementation of the National Environmental Policy Act (NEPA). The Inflation Reduction Act of 2022 (P.L. 117–169) provided \$62.5 million in mandatory funding for CEQ to improve the efficiency and effectiveness of Federal environmental reviews, environmental data collection, and community engagement and carry out other functions.

## Object Classification (in millions of dollars)

Identification code 011–1453–0–1–802	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	8	8	8
12.1 Civilian personnel benefits .....	2	3	3
25.3 Other goods and services from Federal sources .....	1	1	1
99.0 Direct obligations .....	11	12	12
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	12	12	12

## Employment Summary

Identification code 011–1453–0–1–802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	48	51	51

COUNCIL ON ENVIRONMENTAL QUALITY AND OFFICE  
OF ENVIRONMENTAL QUALITY

## Federal Funds

COUNCIL ON ENVIRONMENTAL QUALITY AND OFFICE OF ENVIRONMENTAL  
QUALITY

For necessary expenses to continue functions assigned to the Council on Environmental Quality and Office of Environmental Quality pursuant to the National Environmental Policy Act of 1969, the Environmental Quality Improvement Act of 1970, and Reorganization Plan No. 1 of 1977, and not to exceed \$750 for official reception and representation expenses, \$4,629,000: Provided, That notwithstanding section 202 of the National Environmental Policy Act of 1970, the Council shall consist of one member, appointed by the President, by and with the advice and consent of the Senate, serving as chairman and exercising all powers, functions, and duties of the Council.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 011–1453–0–1–802	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Council on Environmental Quality and Office of Environmental Quality .....	4	4	4
0002 Environmental and Climate Data Collection .....	3	3	3
0003 Council on Environmental Quality Efficient and Effective Environmental Reviews .....	5	5	5
0900 Total new obligations, unexpired accounts .....	12	12	12

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	57	50	43
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	5
1900 Budget authority (total) .....	5	5	5
1930 Total budgetary resources available .....	62	55	48
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	50	43	36

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	
3010 New obligations, unexpired accounts .....	12	12	12
3020 Outlays (gross) .....	-12	-14	-12
3050 Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	
3200 Obligated balance, end of year .....	2		

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	5	5	5
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4	4	4
4011 Outlays from discretionary balances .....	1	1	1
4020 Outlays, gross (total) .....	5	5	5

## MANAGEMENT FUND, OFFICE OF ENVIRONMENTAL QUALITY

## Program and Financing (in millions of dollars)

Identification code 011–3963–0–1–802	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Management Fund, Office of Environmental Quality (Reimbursable) .....		3	3
0809 Reimbursable program activities, subtotal .....		3	3
0900 Total new obligations, unexpired accounts (object class 25.2) .....		3	3

## Budgetary resources:

Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		3	3
1930 Total budgetary resources available .....		3	3

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....		3	3
3020 Outlays (gross) .....		-3	-3

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....		3	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....		3	3
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....		-3	-3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The Office of Environmental Quality Management Fund finances study contracts that are jointly sponsored by the Office of Environmental Quality and one or more other Federal agencies. The Management Fund also fin-

ances Federal interagency environmental projects (including task forces) in which the Office participates.

## NATIONAL SECURITY COUNCIL AND HOMELAND SECURITY COUNCIL

### Federal Funds

#### SALARIES AND EXPENSES

*For necessary expenses of the National Security Council and the Homeland Security Council, including services as authorized by 5 U.S.C. 3109, \$16,800,000, of which not to exceed \$10,000 shall be available for official reception and representation expenses.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 011–2000–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Security Council .....	20	19	17
0801 Salaries and Expenses (Reimbursable) .....	1	2	2
0900 Total new obligations, unexpired accounts .....	21	21	19
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	19	19	17
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	2	2
1900 Budget authority (total) .....	20	21	19
1930 Total budgetary resources available .....	21	21	19
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	5	
3010 New obligations, unexpired accounts .....	21	21	19
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-20	-26	-19
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	5		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-2	-2
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	3	-2
3200 Obligated balance, end of year .....	3	-2	-2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	20	21	19
Outlays, gross:			
4010 Outlays from new discretionary authority .....	17	20	18
4011 Outlays from discretionary balances .....	3	6	1
4020 Outlays, gross (total) .....	20	26	19
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-2	-2
4040 Offsets against gross budget authority and outlays (total) ....	-2	-2	-2
Additional offsets against gross budget authority only:			
Offsetting collections credited to expired accounts .....	1		
4052 .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	19	19	17
4080 Outlays, net (discretionary) .....	18	24	17
4180 Budget authority, net (total) .....	19	19	17
4190 Outlays, net (total) .....	18	24	17

The National Security Council and Homeland Security Council advise the President on the integration of domestic, foreign, and military policies relating to national security.

#### Object Classification (in millions of dollars)

Identification code 011–2000–0–1–802	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	11	12	11
12.1 Civilian personnel benefits .....	3	3	3
21.0 Travel and transportation of persons .....	3	2	1
23.3 Communications, utilities, and miscellaneous charges .....		1	1
25.2 Other services from non-Federal sources .....	2	1	1
99.0 Direct obligations .....	19	19	17
99.0 Reimbursable obligations .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	21	21	19

#### Employment Summary

Identification code 011–2000–0–1–802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	70	83	69
2001 Reimbursable civilian full-time equivalent employment .....	1	1	1

## OFFICE OF THE NATIONAL CYBER DIRECTOR

### Federal Funds

#### SALARIES AND EXPENSES

*For necessary expenses of the Office of the National Cyber Director, as authorized by section 1752 of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (6 U.S.C. 1500), \$20,000,000, of which not to exceed \$5,000 shall be available for official reception and representation expenses.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 011–1800–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses .....	22	22	20
<b>Budgetary resources:</b>			
Unobligated balance:			
1012 Unobligated balance transfers between expired and unexpired accounts .....	1		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	22	22	20
1900 Budget authority (total) .....	22	22	20
1930 Total budgetary resources available .....	23	22	20
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	13	6
3010 New obligations, unexpired accounts .....	22	22	20
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-21	-29	-26
3050 Unpaid obligations, end of year .....	13	6	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	13	6
3200 Obligated balance, end of year .....	13	6	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	22	22	20
Outlays, gross:			
4010 Outlays from new discretionary authority .....	15	22	20
4011 Outlays from discretionary balances .....	6	7	6
4020 Outlays, gross (total) .....	21	29	26
4180 Budget authority, net (total) .....	22	22	20
4190 Outlays, net (total) .....	21	29	26

The National Cyber Director was created in the National Defense Authorization Act of 2021. The National Cyber Director advises the President on cybersecurity and related emerging technology issues and leads national

## SALARIES AND EXPENSES—Continued

level coordination of cybersecurity strategy and policy, including Executive Branch development of an integrated national cybersecurity strategy.

## Object Classification (in millions of dollars)

Identification code 011–1800–0–1–802	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	13	12	14
12.1 Civilian personnel benefits .....	3	4	4
23.3 Communications, utilities, and miscellaneous charges .....	1	.....	.....
25.3 Other goods and services from Federal sources .....	5	5	2
99.0 Direct obligations .....	22	21	20
99.0 Reimbursable obligations .....	.....	1	.....
99.9 Total new obligations, unexpired accounts .....	22	22	20

## Employment Summary

Identification code 011–1800–0–1–802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	65	85	85

## OFFICE OF ADMINISTRATION

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses of the Office of Administration, including services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 107, and hire of passenger motor vehicles, \$114,308,000, of which not to exceed \$12,800,000 shall remain available until expended for continued modernization of information resources within the Executive Office of the President.

In addition, \$10,000,000, to remain available until expended, for security and continuity of operations improvements for the Executive Office of the President, in addition to other amounts otherwise available for such purposes.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 011–0038–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries & Expenses .....	109	114	124
0013 Capital Investment Plan .....	10	9	9
0100 Direct program activities, subtotal .....	119	123	133
0799 Total direct obligations .....	119	123	133
0880 Salaries and Expenses (Reimbursable) .....	.....	7	3
0900 Total new obligations, unexpired accounts .....	119	130	136

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	17	10
1012 Unobligated balance transfers between expired and unexpired accounts (CIP Acct) .....	5	2	.....
1070 Unobligated balance (total) .....	21	19	10
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	115	114	124
1121 Appropriations transferred from other acct [011–0110] ....	1	.....	.....
1160 Appropriation, discretionary (total) .....	116	114	124
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	.....	7	7
1900 Budget authority (total) .....	116	121	131
1930 Total budgetary resources available .....	137	140	141
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	17	10	5

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	51	40	37
3010 New obligations, unexpired accounts .....	119	130	136
3011 Obligations ("upward adjustments"), expired accounts .....	2	.....	.....

3020 Outlays (gross) .....	-126	-133	-131
3041 Recoveries of prior year unpaid obligations, expired .....	-6	.....	.....
3050 Unpaid obligations, end of year .....	40	37	42
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	51	40	37
3200 Obligated balance, end of year .....	40	37	42

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	116	121	131
Outlays, gross:			
4010 Outlays from new discretionary authority .....	96	92	99
4011 Outlays from discretionary balances .....	30	41	32
4020 Outlays, gross (total) .....	126	133	131
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-7	-7
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	116	114	124
4080 Outlays, net (discretionary) .....	125	126	124
4180 Budget authority, net (total) .....	116	114	124
4190 Outlays, net (total) .....	125	126	124

The Office of Administration's mission is to provide a full array of customer-based administrative services to all entities of the Executive Office of the President. These services, defined by Executive Order 12028 of 1977, include financial, personnel, library, information management systems, security and emergency preparedness, and general office administrative services.

## Object Classification (in millions of dollars)

Identification code 011–0038–0–1–802	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	34	35	35
12.1 Civilian personnel benefits .....	13	14	15
23.1 Rental payments to GSA .....	19	21	21
25.2 Other services from non-Federal sources .....	40	43	52
26.0 Supplies and materials .....	3	4	4
31.0 Equipment .....	9	6	6
99.0 Direct obligations .....	118	123	133
99.0 Reimbursable obligations .....	.....	7	3
99.5 Adjustment for rounding .....	1	.....	.....
99.9 Total new obligations, unexpired accounts .....	119	130	136

## Employment Summary

Identification code 011–0038–0–1–802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	248	253	253

## PRESIDENTIAL TRANSITION ADMINISTRATIVE SUPPORT

## Program and Financing (in millions of dollars)

Identification code 011–0108–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	.....	25	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	25	.....
1930 Total budgetary resources available .....	.....	25	.....

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	20
3010 New obligations, unexpired accounts .....	.....	25	.....
3020 Outlays (gross) .....	.....	-5	-20
3050 Unpaid obligations, end of year .....	.....	20	.....

Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....		20
3200	Obligated balance, end of year .....	20	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	25	
Outlays, gross:			
4010	Outlays from new discretionary authority .....	5	
4011	Outlays from discretionary balances .....		20
4020	Outlays, gross (total) .....	5	20
4180	Budget authority, net (total) .....	25	
4190	Outlays, net (total) .....	5	20

This account supplements the resources of the Office of Administration (OA) for data migration services for processing of records of the departing President and Vice President for transfer to the National Archives and Records Administration (NARA) and other transition-related administrative expenses. This amount is in addition to regular appropriations for the expenses of OA and separate from funding required by the General Services Administration and NARA for Presidential transition expenses.

#### Object Classification (in millions of dollars)

Identification code 011-0108-0-1-802	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3	Other goods and services from Federal sources .....	22	
31.0	Equipment .....	3	
99.9	Total new obligations, unexpired accounts .....	25	

## OFFICE OF MANAGEMENT AND BUDGET

### Federal Funds

#### SALARIES AND EXPENSES

For necessary expenses of the Office of Management and Budget, including hire of passenger motor vehicles and services as authorized by 5 U.S.C. 3109, to carry out the provisions of chapter 35 of title 44, United States Code, and to prepare and submit the budget of the United States Government, in accordance with section 1105(a) of title 31, United States Code, \$146,147,000, of which not to exceed \$3,000 shall be available for official representation expenses: Provided, That none of the funds appropriated in this Act for the Office of Management and Budget may be used for the purpose of reviewing any agricultural marketing orders or any activities or regulations under the provisions of the Agricultural Marketing Agreement Act of 1937 (7 U.S.C. 601 et seq.): Provided further, That none of the funds made available for the Office of Management and Budget by this Act may be expended for the altering of the transcript of actual testimony of witnesses, except for testimony of officials of the Office of Management and Budget, before the Committees on Appropriations or their subcommittees: Provided further, That none of the funds made available for the Office of Management and Budget by this Act may be expended for the altering of the annual work plan developed by the Corps of Engineers for submission to the Committees on Appropriations: Provided further, That none of the funds provided in this or prior Acts shall be used, directly or indirectly, by the Office of Management and Budget, for evaluating or determining if water resource project or study reports submitted by the Chief of Engineers acting through the Secretary of the Army are in compliance with all applicable laws, regulations, and requirements relevant to the Civil Works water resource planning process: Provided further, That the Office of Management and Budget shall have not more than 60 days in which to perform budgetary policy reviews of water resource matters on which the Chief of Engineers has reported: Provided further, That the Director of the Office of Management and Budget shall notify the appropriate authorizing and appropriating committees when the 60-day review is initiated: Provided further, That if water resource reports have not been transmitted to the appropriate authorizing and appropriating committees within 15 days after the end of the Office of Management and Budget review period based on the notification from the Director, Congress shall assume Office of Management and Budget concurrence with the report and act accordingly: Provided further, That no later than 14 days after the submission of the budget of the United States Government for fiscal year 2026, the Director of the Office of Management and Budget shall make publicly available on a website a tabular list for each agency that submits budget justification materials (as defined in section 3 of the Federal Funding Accountability and Transparency Act of 2006)

that shall include, at minimum, the name of the agency, the date on which the budget justification materials of the agency were submitted to Congress, and a uniform resource locator where the budget justification materials are published on the website of the agency.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 011-0300-0-1-802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	National Security Programs .....	15	
0002	Justice and Transportation Programs .....	14	6
0003	Housing, Treasury, and Commerce Programs .....		6
0005	Natural Resources, Energy, Science, and Water Programs .....	11	13
0006	Health Programs .....	10	10
0007	Education, Income Maintenance, and Labor Programs .....	8	8
0008	Office of Federal Financial Management .....	5	5
0009	Information and Regulatory Affairs .....	16	16
0010	Office of Federal Procurement Policy .....	5	5
0011	OMB-wide Offices .....	45	44
0012	IRA .....	5	9
0013	Defense Programs .....		8
0014	Intelligence and International Affairs Programs .....		5
0015	Homeland Security Programs .....		3
0100	Direct program activities, subtotal .....	134	138
0799	Total direct obligations .....	134	138
0801	Reimbursable Program Activities .....	12	
0900	Total new obligations, unexpired accounts .....	146	138

#### Budgetary resources:

Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	24	19
1033	Recoveries of prior year paid obligations .....		1
1070	Unobligated balance (total) .....	24	20
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	129	129
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	3	
1701	Change in uncollected payments, Federal sources .....	10	
1750	Spending auth from offsetting collections, disc (total) .....	13	
1900	Budget authority (total) .....	142	129
1930	Total budgetary resources available .....	166	149
Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-1	
1941	Unexpired unobligated balance, end of year .....	19	11

#### Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	25	26
3010	New obligations, unexpired accounts .....	146	138
3011	Obligations ("upward adjustments"), expired accounts .....	2	
3020	Outlays (gross) .....	-144	-135
3041	Recoveries of prior year unpaid obligations, expired .....	-3	
3050	Unpaid obligations, end of year .....	26	29
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-12
3070	Change in uncollected pymts, Fed sources, unexpired .....	-10	
3071	Change in uncollected pymts, Fed sources, expired .....	4	
3090	Uncollected pymts, Fed sources, end of year .....	-12	-12
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	19	14
3200	Obligated balance, end of year .....	14	17

#### Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross .....	142	129
Outlays, gross:			
4010	Outlays from new discretionary authority .....	119	118
4011	Outlays from discretionary balances .....	20	11
4020	Outlays, gross (total) .....	139	129
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-5	-1
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-10	
4052	Offsetting collections credited to expired accounts .....	2	

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 011–0300–0–1–802	2024 actual	2025 est.	2026 est.
4053 Recoveries of prior year paid obligations, unexpired accounts .....		1	
4060 Additional offsets against budget authority only (total) .....	-8	1	
4070 Budget authority, net (discretionary) .....	129	129	146
4080 Outlays, net (discretionary) .....	134	128	144
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	5	6	6
4180 Budget authority, net (total) .....	129	129	146
4190 Outlays, net (total) .....	139	134	150

The Office of Management and Budget (OMB) assists the President in the discharge of budgetary, management, and other executive responsibilities.

*Defense Programs; Intelligence and International Affairs Programs; Justice and Transportation Programs; Housing, Treasury, and Commerce Programs; Homeland Security Programs; Natural Resources, Energy, Science, and Water Programs; Health Programs; and Education, Income Maintenance, and Labor Programs.*—These offices examine Federal agency programs, budget requests, and management activities, analyze legislation, apportion appropriations, study proposed changes in agency functions, and conduct special studies aimed at establishing goals and objectives that would result in long- and short-range improvements in the agencies' financial, administrative, and operational management.

*Financial Management.*—The OMB Office of Federal Financial Management develops and provides direction on the implementation of financial management policies and systems. This office also supports the effective and transparent use of Federal financial resources by improving the quality, utility, and transparency of financial information, and protecting against waste, fraud and abuse in the Federal government.

*Information and Regulatory Affairs.*—The OMB Office of Information and Regulatory Affairs reviews and coordinates agency proposals to implement or revise Federal regulations and information collection requirements. In addition, it analyses, develops, coordinates, and maintains information resources management and statistical policies and practices.

*Procurement Policy.*—The OMB Office of Federal Procurement Policy provides overall direction of Government-wide procurement policies, regulations, and procedures for executive agencies.

*Economic Policy and Made in America.*—The OMB Made in America Office establishes standards and manages compliance with domestic content preferences in statute. It reviews agency waiver requests to assess consistency and compliance and establishes policies in an effort to ensure Federal funds are supporting domestic content and jobs. Economic Policy collaborates with other OMB offices, supplying technical expertise on statistical analysis, policy simulation, and various other economic methods and concepts, and maintains and implements guidance on benefit-cost analysis for Federal spending and engages in the development of tax policy and macroeconomic forecasts.

*OMB-wide Offices.*—These offices provide executive direction and coordination for all OMB activities. This includes the Director's Office; the Deputy Director, the Deputy Director for Management and the Executive Associate Director; Communications; General Counsel; Legislative Affairs; Management and Operations Division; Chief Information Officer; the Legislative Reference Division; the Budget Review Division; and Performance and Personnel Management. In addition, these offices provide overall leadership for OMB's activities; develop instructions and procedures on a wide range of management, legislative, legal, economic, budgetary, administrative, and IT-related issues; coordinate OMB review of agency activities; and prepare the President's Budget documents.

## Object Classification (in millions of dollars)

Identification code 011–0300–0–1–802	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	84	89	95
12.1 Civilian personnel benefits .....	29	32	34
23.1 Rental payments to GSA .....	7	7	7
25.2 Other services from non-Federal sources .....	13	9	18
26.0 Supplies and materials .....	1	1	1
99.0 Direct obligations .....	134	138	155
99.0 Reimbursable obligations .....	12		
99.9 Total new obligations, unexpired accounts .....	146	138	155

## Employment Summary

Identification code 011–0300–0–1–802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	520	514	533
2001 Reimbursable civilian full-time equivalent employment .....	7		

## OFFICE OF NATIONAL DRUG CONTROL POLICY

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses of the Office of National Drug Control Policy; for research activities pursuant to the Office of National Drug Control Policy Reauthorization Act of 1998, as amended; not to exceed \$10,000 for official reception and representation expenses; and for participation in joint projects or in the provision of services on matters of mutual interest with nonprofit, research, or public organizations or agencies, with or without reimbursement, \$21,785,000: Provided, That the Office is authorized to accept, hold, administer, and utilize gifts, both real and personal, public and private, without fiscal year limitation, for the purpose of aiding or facilitating the work of the Office.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 011–1457–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	21	22	22
0002 Congressionally Directed Spending .....	13		
0799 Total direct obligations .....	34	22	22
0801 Reimbursable program activity .....	2		
0900 Total new obligations, unexpired accounts .....	36	22	22
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	35	22	22
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2		
1900 Budget authority (total) .....	37	22	22
1930 Total budgetary resources available .....	37	23	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	18	25	4
3010 New obligations, unexpired accounts .....	36	22	22
3020 Outlays (gross) .....	-28	-43	-22
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	25	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	18	25	4
3200 Obligated balance, end of year .....	25	4	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	37	22	22

Outlays, gross:				
4010	Outlays from new discretionary authority .....	18	18	18
4011	Outlays from discretionary balances .....	10	25	4
4020	Outlays, gross (total) .....	28	43	22
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-2		
4180	Budget authority, net (total) .....	35	22	22
4190	Outlays, net (total) .....	26	43	22

The Office of National Drug Control Policy (ONDCP), pursuant to the Office of National Drug Control Policy Reauthorization Act of 1998, as amended, is charged with developing policies, objectives, and priorities for the National Drug Control Program. This account provides funding for personnel compensation, travel, rent, and other basic operations of the Office.

For FY 2026, the Budget proposes to transfer the High Intensity Drug Trafficking Areas (HIDTA) program to the Department of Justice. Also, the Budget proposes to transfer the Drug-Free Communities Support (DFC) program, the Anti-Doping Activities program and the World Anti-Doping Agency (WADA) Dues to the Department of Health and Human Services. These proposals will enable ONDCP to focus resources on its core mission: to reduce drug use and its consequences by leading and coordinating the development, implementation, and assessment of U.S. drug policy.

#### Object Classification (in millions of dollars)

Identification code 011-1457-0-1-802		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	10	12	12
12.1	Civilian personnel benefits .....	4	3	4
23.1	Rental payments to GSA .....	3	3	3
25.2	Other services from non-Federal sources .....	1	1	1
25.3	Other goods and services from Federal sources .....	2	3	2
41.0	Grants, subsidies, and contributions .....	14		
99.0	Direct obligations .....	34	22	22
99.0	Reimbursable obligations .....	2		
99.9	Total new obligations, unexpired accounts .....	36	22	22

#### Employment Summary

Identification code 011-1457-0-1-802		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	64	72	72

## OFFICE OF SCIENCE AND TECHNOLOGY POLICY

### Federal Funds

#### OFFICE OF SCIENCE AND TECHNOLOGY POLICY

*For necessary expenses of the Office of Science and Technology Policy, in carrying out the purposes of the National Science and Technology Policy, Organization, and Priorities Act of 1976 (42 U.S.C. 6601 et seq.), hire of passenger motor vehicles, and services as authorized by section 3109 of title 5, United States Code, not to exceed \$5,000 for official reception and representation expenses, and rental of conference rooms in the District of Columbia, \$7,965,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 011-2600-0-1-802		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Office of Science and Technology Policy .....	8	8	8
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	8	8	8
1900	Budget authority (total) .....	8	8	8
1930	Total budgetary resources available .....	8	8	8

#### Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2	2	2
3010	New obligations, unexpired accounts .....	8	8	8
3020	Outlays (gross) .....	-8	-8	-8
3050	Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2	2	2
3200	Obligated balance, end of year .....	2	2	2

#### Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	8	8	8
Outlays, gross:				
4010	Outlays from new discretionary authority .....	7	6	6
4011	Outlays from discretionary balances .....	1	2	2
4020	Outlays, gross (total) .....	8	8	8
4180	Budget authority, net (total) .....	8	8	8
4190	Outlays, net (total) .....	8	8	8

The Office of Science and Technology Policy (OSTP) provides advice to the President concerning policies in science and technology and on the use of science and technology in addressing important national problems. The OSTP operations include support to other Executive Office of the President organizations on issues with science and technology considerations; with the Office of Management and Budget, review and analysis of and recommendations on research and development budgets for all Federal agencies; coordination of research and development programs of the Federal Government; coordination of the implementation of a number of important international science and technology agreements; and other activities necessary to carry out the duties, functions, and activities described in Public Law 94-282, the National Science and Technology Policy, Organization, and Priorities Act of 1976. OSTP also provides support for the National Science and Technology Council.

#### Object Classification (in millions of dollars)

Identification code 011-2600-0-1-802		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	5	5	5
12.1	Civilian personnel benefits .....	2	2	2
25.2	Other services from non-Federal sources .....	1	1	1
99.0	Direct obligations .....	8	8	8
99.9	Total new obligations, unexpired accounts .....	8	8	8

#### Employment Summary

Identification code 011-2600-0-1-802		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	32	33	33

## NATIONAL SPACE COUNCIL

### Federal Funds

#### NATIONAL SPACE COUNCIL

*For necessary expenses of the National Space Council, in carrying out the purposes of title V of Public Law 100-685 and Executive Order No. 14056, hire of passenger motor vehicles, and services as authorized by section 3109 of title 5, United States Code, not to exceed \$2,250 for official reception and representation expenses, \$1,965,000: Provided, That notwithstanding any other provision of law, the National Space Council may accept personnel support from Federal agencies, departments, and offices, and such Federal agencies, departments, and offices may detail staff without reimbursement to the National Space Council for purposes provided herein.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

NATIONAL SPACE COUNCIL—Continued  
Program and Financing (in millions of dollars)

Identification code 011-0048-0-1-802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Space Council .....	1	2	2
0801 Reimbursable program activity .....	1	1	1
0900 Total new obligations, unexpired accounts .....	2	3	3
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2	2	2
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		1	1
1900 Budget authority (total) .....	2	3	3
1930 Total budgetary resources available .....	2	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010 New obligations, unexpired accounts .....	2	3	3
3020 Outlays (gross) .....	-2	-4	-3
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	3	3
4011 Outlays from discretionary balances .....	1	1	
4020 Outlays, gross (total) .....	2	4	3
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....		-1	-1
4180 Budget authority, net (total) .....	2	2	2
4190 Outlays, net (total) .....	2	3	2

The National Space Council provides advice and assistance to the President on national space policy and strategy. The President has directed it to review United States Government space policy, including long-range goals, and develop a strategy for national space activities; develop recommendations for the President on space policy and space-related issues; monitor and coordinate implementation of the objectives of the President's national space policy by executive departments and agencies; and foster close coordination, cooperation, and technology and information exchange among the civil, national security, and commercial space sectors, and facilitate resolution of differences concerning major space and space-related policy issues.

## Object Classification (in millions of dollars)

Identification code 011-0048-0-1-802	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
25.2 Other services from non-Federal sources .....		1	1
99.0 Direct obligations .....	1	2	2
99.0 Reimbursable obligations .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	2	3	3

## Employment Summary

Identification code 011-0048-0-1-802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4	7	7

OFFICE OF THE UNITED STATES TRADE  
REPRESENTATIVE

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses of the Office of the United States Trade Representative, including the hire of passenger motor vehicles and the employment of experts and consultants as authorized by section 3109 of title 5, United States Code, \$72,000,000, of which \$2,000,000 shall remain available until expended: Provided, That of the total amount made available under this heading, not to exceed \$124,000 shall be available for official reception and representation expenses.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 011-0400-0-1-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of the United States Trade Representative .....	70	59	72
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	26	16	17
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	74	59	72
1131 Unobligated balance of appropriations permanently reduced .....	-15		
1160 Appropriation, discretionary (total) .....	59	59	72
Spending authority from offsetting collections, discretionary:			
1701 Change in uncollected payments, Federal sources .....	1	1	
1900 Budget authority (total) .....	60	60	72
1930 Total budgetary resources available .....	86	76	89
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	16	17	17
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	13	
3010 New obligations, unexpired accounts .....	70	59	72
3011 Obligations ("upward adjustments"), expired accounts .....	1	3	
3020 Outlays (gross) .....	-70	-75	-71
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	13		1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-3
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-2	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	11	-3
3200 Obligated balance, end of year .....	11	-3	-2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	60	60	72
Outlays, gross:			
4010 Outlays from new discretionary authority .....	56	55	66
4011 Outlays from discretionary balances .....	14	20	5
4020 Outlays, gross (total) .....	70	75	71
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	
4060 Additional offsets against budget authority only (total) .....	-1	-1	
4180 Budget authority, net (total) .....	59	59	72
4190 Outlays, net (total) .....	70	75	71

The Office of the United States Trade Representative (USTR) is responsible for developing and coordinating America's trade policy, leading trade negotiations with other nations, and enforcing compliance with our trade agreements and U.S. trade laws. USTR also coordinates with other Federal agencies in developing trade policy and advising the President on trade matters.

USTR provides trade policy leadership and negotiating expertise in its major areas of responsibility, including industrial, textile, agricultural, and services trade policy; bilateral, regional, and multilateral trade and invest-



ment issues; trade-related intellectual property protection, labor and environmental issues; all matters within the World Trade Organization; and direct investment matters dealt with by international institutions. USTR is organized to accommodate sectoral, regional, and functional policy perspectives, which are integrated into the decision-making process and coordinated externally with the Congress, other government agencies, the private sector, and foreign entities.

**Object Classification** (in millions of dollars)

Identification code 011–0400–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	36	36	39
12.1 Civilian personnel benefits .....	13	13	15
21.0 Travel and transportation of persons .....	5	3	7
23.2 Rental payments to others .....		1	1
25.2 Other services from non-Federal sources .....	15	5	10
99.0 Direct obligations .....	69	58	72
99.5 Adjustment for rounding .....	1	1	
99.9 Total new obligations, unexpired accounts .....	70	59	72

**Employment Summary**

Identification code 011–0400–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	217	222	241

**GENERAL FUND PAYMENT TO THE TRADE ENFORCEMENT TRUST FUND****Program and Financing** (in millions of dollars)

Identification code 011–1750–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to Trade Enforcement Trust Fund .....	15	15	15
0900 Total new obligations, unexpired accounts (object class 94.0) .....	15	15	15
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	15	15	15
1930 Total budgetary resources available .....	15	15	15
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	15	15	15
3020 Outlays (gross) .....	-15	-15	-15
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	15	15	15
Outlays, gross:			
4100 Outlays from new mandatory authority .....	15	15	15
4180 Budget authority, net (total) .....	15	15	15
4190 Outlays, net (total) .....	15	15	15

The Trade Facilitation and Trade Enforcement Act of 2015 provides \$15 million in mandatory funding annually from the general fund to finance the Trade Enforcement Trust Fund, which has an overall maximum ceiling of \$30 million.

**Trust Funds****TRADE ENFORCEMENT TRUST FUND**

(INCLUDING TRANSFER OF FUNDS)

For activities of the United States Trade Representative authorized by section 611 of the Trade Facilitation and Trade Enforcement Act of 2015 (19 U.S.C. 4405), including transfers pursuant to subsection (d)(1) of such section, \$23,000,000, to be derived from the Trade Enforcement Trust Fund: Provided, That any transfer pursuant to subsection (d)(1) of such section shall be treated as a reprogramming under section 504 of this Act: Provided further, That, amounts made available under this

heading in this Act may be transferred to, and merged with, funds made available under the heading "Office of the United States Trade Representative—Salaries and Expenses" in this Act: Provided further, That the transfer authority provided in the preceding proviso is in addition to any other transfer authority provided by law.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 011–8581–0–7–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	14	12	12
Receipts:			
Current law:			
1140 General Fund Payment, Trade Enforcement Trust Fund .....	15	15	15
2000 Total: Balances and receipts .....	29	27	27
Appropriations:			
Current law:			
2101 Trade Enforcement Trust Fund .....	-23	-15	-23
2133 Trade Enforcement Trust Fund .....	6		
2199 Total current law appropriations .....	-17	-15	-23
2999 Total appropriations .....	-17	-15	-23
5099 Balance, end of year .....	12	12	4

**Program and Financing** (in millions of dollars)

Identification code 011–8581–0–7–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Trade Enforcement .....	23	15	23
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	8	8
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	23	15	23
1133 Unobligated balance of appropriations temporarily reduced .....	-6		
1160 Appropriation, discretionary (total) .....	17	15	23
1930 Total budgetary resources available .....	31	23	31
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	8	8
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	3	6	6
1953 Expired unobligated balance, end of year .....	6	6	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	20	15	1
3010 New obligations, unexpired accounts .....	23	15	23
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-22	-29	-22
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	15	1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	20	15	1
3200 Obligated balance, end of year .....	15	1	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	17	15	23
Outlays, gross:			
4010 Outlays from new discretionary authority .....	14	14	21
4011 Outlays from discretionary balances .....	8	15	1
4020 Outlays, gross (total) .....	22	29	22
4180 Budget authority, net (total) .....	17	15	23
4190 Outlays, net (total) .....	22	29	22

The Trade Enforcement Trust Fund was established to receive transfers from the general fund that may be expended, only as provided by appropriations Acts. The Budget requests that \$23 million be derived from this Fund in 2026.

## TRADE ENFORCEMENT TRUST FUND—Continued

## Object Classification (in millions of dollars)

Identification code 011–8581–0–7–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	6	5	7
12.1 Civilian personnel benefits .....	2	2	3
21.0 Travel and transportation of persons .....	1	.....	2
25.2 Other services from non-Federal sources .....	14	8	11
99.0 Direct obligations .....	23	15	23
99.9 Total new obligations, unexpired accounts .....	23	15	23

## Employment Summary

Identification code 011–8581–0–7–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	30	36	44

## UNANTICIPATED NEEDS

## Federal Funds

## UNANTICIPATED NEEDS

*For expenses necessary to enable the President to meet unanticipated needs, in furtherance of the national interest, security, or defense which may arise at home or abroad, as authorized by 3 U.S.C. 108, \$990,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 011–0037–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	.....	1	1
0900 Total new obligations, unexpired accounts (object class 25.3) .....	.....	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	.....
1021 Recoveries of prior year unpaid obligations .....	.....	.....	1
1070 Unobligated balance (total) .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	1
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	-1	-1
1941 Unexpired unobligated balance, end of year .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	1
3010 New obligations, unexpired accounts .....	.....	1	1
3040 Recoveries of prior year unpaid obligations, unexpired .....	.....	.....	-1
3050 Unpaid obligations, end of year .....	.....	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	1
3200 Obligated balance, end of year .....	.....	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	.....	.....	.....

This account represents amounts appropriated to the President to meet unanticipated needs in furtherance of national interest, security, or defense.

## UNITED STATES DOGE SERVICE

## Program and Financing (in millions of dollars)

Identification code 011–0041–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Software Modernization Initiative .....	.....	1	10
0801 Reimbursable program activity .....	.....	19	35
0900 Total new obligations, unexpired accounts .....	.....	20	45
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	.....	22
1011 Unobligated balance transfer from other acct [011–0036] ....	.....	13	.....
1070 Unobligated balance (total) .....	.....	13	22
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [011–0036] ....	.....	1	10
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	.....	28	35
1900 Budget authority (total) .....	.....	29	45
1930 Total budgetary resources available .....	.....	42	67
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	22	22
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	20	45
3020 Outlays (gross) .....	.....	-20	-38
3050 Unpaid obligations, end of year .....	.....	.....	7
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....	.....	.....	7
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	.....	29	45
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	20	30
4011 Outlays from discretionary balances .....	.....	.....	8
4020 Outlays, gross (total) .....	.....	20	38
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	.....	-28	-35
4180 Budget authority, net (total) .....	.....	1	10
4190 Outlays, net (total) .....	.....	-8	3

U.S. DOGE Service (USDS) transforms Federal technology and software, driving unprecedented efficiency and productivity. By advising Federal agencies on the tools to deliver high-impact outcomes, USDS streamlines government operations and tangibly improves the lives of the American people.

## Object Classification (in millions of dollars)

Identification code 011–0041–0–1–802	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	.....	1	6
12.1 Civilian personnel benefits .....	.....	.....	2
25.2 Other services from non-Federal sources .....	.....	.....	1
99.0 Direct obligations .....	.....	1	9
99.0 Reimbursable obligations .....	.....	19	35
99.5 Adjustment for rounding .....	.....	.....	1
99.9 Total new obligations, unexpired accounts .....	.....	20	45

## Employment Summary

Identification code 011–0041–0–1–802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	.....	6	30
2001 Reimbursable civilian full-time equivalent employment .....	.....	83	120

## INTELLECTUAL PROPERTY ENFORCEMENT COORDINATOR

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 011–1751–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Intellectual Property Enforcement Coordinator .....	1	2	.....
0900 Total new obligations, unexpired accounts .....	1	2	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2	2	.....
1930 Total budgetary resources available .....	2	2	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	2	.....
3020 Outlays (gross) .....	-1	-2	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2	2	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	2	.....
4180 Budget authority, net (total) .....	2	2	.....
4190 Outlays, net (total) .....	1	2	.....

The FY 2026 President's Budget does not request funding for the Office of the Intellectual Property Enforcement Coordinator.

## Object Classification (in millions of dollars)

Identification code 011–1751–0–1–802	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	.....	1	.....
99.5 Adjustment for rounding .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	1	2	.....

## Employment Summary

Identification code 011–1751–0–1–802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2	7	.....

## SUBMARINE SECURITY ACTIVITIES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 011–5766–0–2–054	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	1,000
Receipts:			
Current law:			
1130 Contributions from Australia, Submarine Security Activities .....	.....	1,000	1,000
2000 Total: Balances and receipts .....	.....	1,000	2,000
5099 Balance, end of year .....	.....	1,000	2,000

## Program and Financing (in millions of dollars)

Identification code 011–5766–0–2–054	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Submarine Security Activities .....	.....	1,000	1,000
0900 Total new obligations, unexpired accounts (object class 25.3) .....	.....	1,000	1,000

## Budgetary resources:

Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	.....	1,000	1,000
1930 Total budgetary resources available .....	.....	1,000	1,000

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	900
3010 New obligations, unexpired accounts .....	.....	1,000	1,000
3020 Outlays (gross) .....	.....	-100	-200
3050 Unpaid obligations, end of year .....	.....	900	1,700
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	900
3200 Obligated balance, end of year .....	.....	900	1,700

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	.....	1,000	1,000
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	100	100
4101 Outlays from mandatory balances .....	.....	.....	100
4110 Outlays, gross (total) .....	.....	100	200
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	.....	-1,000	-1,000
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	-900	-800

## INFORMATION TECHNOLOGY OVERSIGHT AND REFORM

## (INCLUDING TRANSFER OF FUNDS)

*For necessary expenses for the furtherance of integrated, efficient, secure, and effective uses of information technology in the Federal Government, \$19,629,000, to remain available until expended: Provided, That the Director of the Office of Management and Budget may transfer these funds to one or more other agencies to carry out projects to meet these purposes.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 011–0036–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Oversight, Cybersecurity and Program Management .....	13	8	9
0003 U.S. Digital Service — ARP .....	79	.....	.....
0799 Total direct obligations .....	92	8	9
0801 Reimbursable program activity .....	4	15	.....
0900 Total new obligations, unexpired accounts .....	96	23	9

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	117	31	17
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	23	.....	.....
1010 Unobligated balance transfer to other accts [011–0041] .....	.....	-13	.....
1021 Recoveries of prior year unpaid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	120	18	17
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8	8	20
1120 Appropriations transferred to other acct [011–0041] .....	.....	-1	-10
1160 Appropriation, discretionary (total) .....	8	7	10
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-10	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	22	15	.....
1701 Change in uncollected payments, Federal sources .....	-6	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	16	15	.....
1900 Budget authority (total) .....	14	22	10
1930 Total budgetary resources available .....	134	40	27
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-7	.....	.....
1941 Unexpired unobligated balance, end of year .....	31	17	18

INFORMATION TECHNOLOGY OVERSIGHT AND REFORM—Continued  
Program and Financing—Continued

Identification code 011–0036–0–1–802	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	27	41	6
3010 New obligations, unexpired accounts .....	96	23	9
3020 Outlays (gross) .....	-79	-58	-9
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050 Unpaid obligations, end of year .....	41	6	6
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-17	-9	-9
3070 Change in uncollected pymts, Fed sources, unexpired .....	6		
3071 Change in uncollected pymts, Fed sources, expired .....	2		
3090 Uncollected pymts, Fed sources, end of year .....	-9	-9	-9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	32	-3
3200 Obligated balance, end of year .....	32	-3	-3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	24	22	10
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	18	5
4011 Outlays from discretionary balances .....	13	30	4
4020 Outlays, gross (total) .....	18	48	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-22	-15	
4040 Offsets against gross budget authority and outlays (total) ....	-22	-15	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	6		
4060 Additional offsets against budget authority only (total) .....	6		
4070 Budget authority, net (discretionary) .....	8	7	10
4080 Outlays, net (discretionary) .....	-4	33	9
Mandatory:			
4090 Budget authority, gross .....	-10		
Outlays, gross:			
4101 Outlays from mandatory balances .....	61	10	
4180 Budget authority, net (total) .....	-2	7	10
4190 Outlays, net (total) .....	57	43	9

Information Technology Oversight and Reform (ITOR) funding provides the Government with a resource base controlled by the Director of the Office of Management and Budget (OMB) to transform the Federal Government to a mission first, technology enabled organization. ITOR provides funds for the Office of the Federal Chief Information Officer (OFCIO) to carry out this effort through exercising major authorities and utilizing statutory requirements to drive results across the Federal Government. OFCIO is primarily responsible for portions of the following technology focused legislation: Clinger-Cohen Act of 1996, E-Government Act of 2002, Federal Information Security Modernization Act of 2014 (FISMA), Federal Information Technology Acquisition Reform Act of 2014 (FIT-ARA), 21st Century Integrated Digital Experience Act (IDEA Act), AI in Government Act of 2020, Modernizing Government Technology Act of 2017, Section 508 of the Rehabilitation Act of 1973, OPEN Government Data Act of 2018, FedRAMP Authorization Act, and the Federal Acquisition Supply Chain Security Act (Title II of SECURE Technology Act).

OFCIO drives Government-wide implementation through robust engagement with departments and agencies. These engagements focus on ensuring agencies deliver modern and secure government systems and services at the best cost to the American taxpayer. OFCIO is focused on responsible IT spending and lowering costs through shared services, resource consolidation, and implementation of emerging technologies that streamline government operations. ITOR funding also ensures OFCIO meets its FISMA responsibilities through risk-based oversight of agency and government-wide cybersecurity programs and management of major incidents. In addition, ITOR funds the United States DOGE Service (USDS), which transforms Federal technology and software, driving unprecedented efficiency and productivity. By advising Federal agencies on the tools to de-

liver high-impact outcomes, USDS streamlines government operations and tangibly improves the lives of the American people.

## Object Classification (in millions of dollars)

Identification code 011–0036–0–1–802	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	48	5	6
12.1 Civilian personnel benefits .....	15	2	2
21.0 Travel and transportation of persons .....	1		
25.3 Other goods and services from Federal sources .....	27	1	1
99.0 Direct obligations .....	91	8	9
99.0 Reimbursable obligations .....	5	15	
99.9 Total new obligations, unexpired accounts .....	96	23	9

## Employment Summary

Identification code 011–0036–0–1–802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	257	34	36
2001 Reimbursable civilian full-time equivalent employment .....	21	142	

## SPECTRUM RELOCATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 011–5512–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	27,487	27,010	25,883
2000 Total: Balances and receipts .....	27,487	27,010	25,883
Appropriations:			
Current law:			
2103 Spectrum Relocation Fund .....	-563	-1,198	-1,455
2132 Spectrum Relocation Fund .....	39	66	70
2199 Total current law appropriations .....	-524	-1,132	-1,385
2999 Total appropriations .....	-524	-1,132	-1,385
4030 Spectrum Relocation Fund .....	47	5	
5099 Balance, end of year .....	27,010	25,883	24,498

## Program and Financing (in millions of dollars)

Identification code 011–5512–0–2–376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [017–1319] ....	7		
1011 Unobligated balance transfer from other acct [021–2035] ....	5		
1011 Unobligated balance transfer from other acct [057–3080] ....	2		
1011 Unobligated balance transfer from other acct [057–3010] ....	1		
1011 Unobligated balance transfer from other acct [015–0700] ....		5	
1011 Unobligated balance transfer from other acct [097–0100] ....	11		
1011 Unobligated balance transfer from other acct [097–0400] ....	9		
1011 Unobligated balance transfer from other acct [021–2040] ....	1		
1011 Unobligated balance transfer from other acct [057–3400] ....	3		
1011 Unobligated balance transfer from other acct [021–2031] ....	1		
1011 Unobligated balance transfer from other acct [017–1109] ....	7		
1035 Unobligated balance precluded from obligation (limitation on obligations) (special and trust) .....	-47	-5	
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust) ....	563	1,198	1,455
1220 Appropriations transferred to other accts [021–2040] .....	-22	-45	-66
1220 Appropriations transferred to other accts [021–2031] .....	-2	-2	-5
1220 Appropriations transferred to other accts [021–2035] .....	-13	-40	-56
1220 Appropriations transferred to other accts [021–2020] .....	-8	-24	-29
1220 Appropriations transferred to other accts [017–1319] .....	-258	-235	-114
1220 Appropriations transferred to other accts [017–1506] .....	-54	-5	-3
1220 Appropriations transferred to other accts [017–1507] .....			-6
1220 Appropriations transferred to other accts [017–1810] .....	-29	-26	-76
1220 Appropriations transferred to other accts [017–1109] .....	-5	-83	-51
1220 Appropriations transferred to other accts [017–1804] .....	-13	-29	-38
1220 Appropriations transferred to other accts [057–3600] .....	-129	-102	-63
1220 Appropriations transferred to other accts [057–3080] .....			-17
1220 Appropriations transferred to other accts [057–3400] .....	-2	-23	-34
1220 Appropriations transferred to other accts [097–0100] .....	-3	-26	-49
1220 Appropriations transferred to other accts [097–0400] .....	-72	-212	-211
1220 Appropriations transferred to other accts [070–0102] .....		-32	
1220 Appropriations transferred to other accts [015–0200] .....	-31	-23	-16

1220	Appropriations transferred to other accts [015–0134] .....	-10	.....	
1220	Appropriations transferred to other accts [015–0324] .....	-8	-8	.....
1220	Appropriations transferred to other accts [015–1100] .....	-36	-36	.....
1220	Appropriations transferred to other accts [013–1450] .....	-20	.....	
1220	Appropriations transferred to other accts [089–4045] .....	-3	.....	
1220	Appropriations transferred to other accts [080–0115] .....	-14	.....	
1220	Appropriations transferred to other acct [099–9032] .....	-79	.....	
1220	Appropriations transferred to other acct [097–9931] .....	-451	.....	
1220	Appropriations transferred to other acct [014–4523] .....	-5	.....	
1220	Appropriations transferred to other acct [089–0303] .....	-1	.....	
1220	Appropriations transferred to other acct [017–1106] .....	-10	-28	-3
1220	Appropriations transferred to other acct [057–3410] .....	-17	-13	
1220	Appropriations transferred to other acct [057–3620] .....	-5	-5	
1220	Appropriations transferred to other acct [070–0610] .....	-7	.....	
1220	Appropriations transferred to other acct [049–0100] .....	-10	.....	
1220	Appropriations transferred to other acct [069–1308] .....	-30	.....	
1220	Appropriations transferred to other acct [069–1730] .....	-9	.....	
1220	Appropriations transferred to other acct [089–0240] .....	-1	.....	
1220	Appropriations transferred to other acct [089–0243] .....	-20	.....	
1220	Appropriations transferred to other acct [089–5068] .....	-1	.....	
1221	Appropriations transferred from other acct [017–1319] ....	37	.....	
1221	Appropriations transferred from other acct [017–1804] ....	1	.....	
1221	Appropriations transferred from other acct [017–1810] ....	7	.....	
1221	Appropriations transferred from other acct [017–1109] ....	1	.....	
1221	Appropriations transferred from other acct [017–1506] ....	5	.....	
1221	Appropriations transferred from other acct [057–3400] ....	1	.....	
1221	Appropriations transferred from other acct [057–3600] ....	87	.....	
1221	Appropriations transferred from other acct [097–0400] ....	19	.....	
1221	Appropriations transferred from other acct [021–2035] ....	13	.....	
1232	Appropriations and/or unobligated balance of			
	appropriations temporarily reduced .....	-39	-66	-70
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

The Spectrum Relocation Fund (SRF), created by the Commercial Spectrum Enhancement Act of 2004, as amended by the Middle Class Tax Relief and Job Creation Act of 2012, reimburses Federal agencies that must relocate or share wireless communications systems in Federal spectrum that has been or will be reallocated for commercial use. Auction receipts associated with the reallocated spectrum are deposited into the SRF to pay eligible pre- and post-auction costs that help efficiently and effectively transition Federal agencies off of the reallocated spectrum or facilitate the sharing of Federal systems with non-Federal systems. The Office of Management and Budget (OMB) administers the SRF in consultation with the National Telecommunications and Information Administration (NTIA) of the Department of Commerce.

Funds from multiple auctions of Federal spectrum are being transferred to agencies with approved transition plans to reimburse them for the costs associated with clearing or sharing the auctioned bands. (The Advanced Wireless Services 3 auction transfers began in 2015; the Citizens Broadband Radio Service auction transfers began in 2021; and the 3450–3550 megahertz auction transfers began in 2022; and these transfers will continue in future years.) Most funds in the SRF must be returned to the Treasury eight years after they are deposited.

The Spectrum Pipeline Act of 2015, part of the Bipartisan Budget Act of 2015, authorized the transfer to agencies of up to \$500 million of SRF balances, and a portion of future deposits into the SRF, to fund advance planning and research projects that are expected to facilitate future spectrum auctions.

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Intragovernmental payments:			
011–388517 Undistributed Intragovernmental Payments and			
Receivables from Cancelled Accounts .....			
	-1	.....	.....
General Fund Intragovernmental payments .....			
	-1	.....	.....

## ADMINISTRATIVE PROVISIONS—EXECUTIVE OFFICE OF THE PRESIDENT AND FUNDS APPROPRIATED TO THE PRESIDENT

(INCLUDING TRANSFER OF FUNDS)

*SEC. 201. From funds made available in this Act under the headings "The White House", "Executive Residence at the White House", "White House Repair and Restoration", "Council of Economic Advisers", "National Security Council and Homeland Security Council", "Office of Administration", "Special Assistance to the President", and "Official Residence of the Vice President", the Director of the Office of Management and Budget (or such other officer as the President may designate in writing) may, with advance notification to the Committees on Appropriations of the House of Representatives and the Senate, transfer not to exceed 10 percent of any such appropriation to any other such appropriation, to be merged with and available for the same time and for the same purposes as the appropriation to which transferred: Provided, That the amount of an appropriation shall not be increased by more than 50 percent by such transfers: Provided further, That no amount shall be transferred from "Special Assistance to the President" or "Official Residence of the Vice President" without the approval of the Vice President.*

*SEC. 202. Not later than 30 days after the date of enactment of this Act, the Director of the Office of Management and Budget shall issue a memorandum to all Federal departments, agencies, and corporations directing compliance with the provisions in title VII of this Act.*

*SEC. 203. Section 703 of the Office of National Drug Policy Reauthorization Act of 1998, Public Law 105–277 as amended (21 U.S.C. 1702) is amended—*

*(a) in subsection (a)(5) by inserting "and" at the end;*

*(b) by striking "(a)(6) administer the Drug-Free Communities Program, the High Intensity Drug Trafficking Areas Program, and other grant programs directly authorized to be administered by the Office in furtherance of the National Drug Control Strategy; and"; and*

*(c) by redesignating subsection (a)(7) to subsection (a)(6).*



# GENERAL SERVICES ADMINISTRATION

## REAL PROPERTY ACTIVITIES

### Federal Funds

#### FEDERAL BUILDINGS FUND

##### LIMITATIONS ON AVAILABILITY OF REVENUE

(INCLUDING TRANSFERS OF FUNDS)

Amounts in the Fund, including revenues and collections deposited into the Fund, shall be available for necessary expenses of real property management and related activities not otherwise provided for, including operation, maintenance, and protection of federally owned and leased buildings; rental of buildings in the District of Columbia; restoration of leased premises; moving governmental agencies (including space adjustments and telecommunications relocation expenses) in connection with the assignment, allocation, and transfer of space; contractual services incident to cleaning or servicing buildings, and moving; repair and alteration of federally owned buildings, including grounds, approaches, and appurtenances; care and safeguarding of sites; maintenance, preservation, demolition, and equipment; acquisition of buildings and sites by purchase, condemnation, or as otherwise authorized by law; acquisition of options to purchase buildings and sites; conversion and extension of federally owned buildings; preliminary planning and design of projects by contract or otherwise; construction of new buildings (including equipment for such buildings); and payment of principal, interest, and any other obligations for public buildings acquired by installment purchase and purchase contract; in the aggregate amount of \$10,397,262,000, of which—

(1) \$70,661,000 shall remain available until expended for construction and acquisition (including funds for sites and expenses, and associated design and construction services):

Provided, That amounts identified in the spend plan for construction, acquisition, and remediation projects required by section 525 of this Act may be exceeded to the extent that savings are effected in other such projects in this or any prior regular appropriations Act, but not to exceed 20 percent of the amounts included in a transmitted prospectus, if required, unless advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate of a greater amount;

(2) \$1,739,054,000 shall remain available until expended for repairs and alterations, including associated design and construction services, of which—

(A) \$874,347,000 is for Major Repairs and Alterations;

(B) \$500,000,000 is for Basic Repairs and Alterations; and

(C) \$364,707,000 is for Special Emphasis Programs:

Provided, That amounts identified in the spend plan for major repairs and alterations projects required by section 525 of this Act may be exceeded to the extent that savings are effected in other such projects in this or any other prior regular appropriations Act, but not to exceed 20 percent of the amounts included in a transmitted prospectus, if required, unless advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate of a greater amount: Provided further, That additional projects for which prospectuses have been transmitted may be funded under this category only if advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That the amounts provided in this or any prior Act for "Repairs and Alterations" may be used to fund costs associated with implementing security improvements to buildings necessary to meet the minimum standards for security in accordance with current law and in compliance with the reprogramming guidelines of the appropriate Committees of the House and Senate: Provided further, That the difference between the funds appropriated and expended on any projects in this or any prior Act, under the heading "Repairs and Alterations", may be transferred to "Basic Repairs and Alterations" or used to fund authorized increases in prospectus projects: Provided further, That the amount provided in this or any prior Act for "Basic Repairs and Alterations" may be used to pay claims against the Government arising from any projects under the heading "Repairs and Alterations" or used to fund authorized increases in prospectus projects;

(3) \$5,574,593,000 for rental of space to remain available until expended; and

(4) \$3,012,954,000 for building operations to remain available until expended:

Provided, That the total amount of funds made available from this Fund to the General Services Administration shall not be available for expenses of any construction, repair, alteration and acquisition project for which a prospectus, if required by 40 U.S.C. 3307(a), has not been transmitted to the Committees referenced therein, except that necessary funds may be expended for each project for required expenses for the development of a proposed prospectus: Provided further, That funds available in the Federal Buildings Fund may be expended for emergency

repairs when advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That amounts necessary to provide reimbursable special services to other agencies under 40 U.S.C. 592(b)(2) and amounts to provide such reimbursable fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control as may be appropriate to enable the United States Secret Service to perform its protective functions pursuant to 18 U.S.C. 3056, shall be available from such revenues and collections: Provided further, That revenues and collections and any other sums accruing to this Fund during fiscal year 2026, excluding reimbursements under 40 U.S.C. 592(b)(2), in excess of the aggregate new obligational authority authorized for Real Property Activities of the Federal Buildings Fund in this Act shall remain in the Fund and shall not be available for expenditure except as authorized in appropriations Acts.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

### Program and Financing (in millions of dollars)

Identification code 047-4542-0-4-804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0009 CARES Act .....	39	44	.....
0010 Disaster Recovery .....	28	20	15
0011 Direct Reimbursable .....	9	.....	.....
0012 Infrastructure Investment and Jobs Act .....	453	885	1,422
0013 Inflation Reduction Act .....	712	861	1,697
0799 Total direct obligations .....	1,241	1,810	3,134
0801 Construction and acquisition of facilities .....	339	894	715
0802 Repairs and alterations .....	593	788	999
0804 Installment acquisition payments .....	.....	.....	67
0808 International Trade Center .....	32	39	35
0809 Reimbursable program activities, subtotal .....	964	1,721	1,816
0810 Rental of space .....	5,801	5,606	5,575
0811 Building operations .....	3,234	3,455	3,204
0819 Reimbursable program activities, subtotal .....	9,035	9,061	8,779
0820 Special services and improvements .....	1,744	1,268	1,283
0899 Total reimbursable obligations .....	11,743	12,050	11,878
0900 Total new obligations, unexpired accounts .....	12,984	13,860	15,012
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13,602	12,502	9,401
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	10,282	.....	.....
1021 Recoveries of prior year unpaid obligations .....	218	.....	.....
1033 Recoveries of prior year paid obligations .....	11	.....	.....
1070 Unobligated balance (total) .....	13,831	12,502	9,401
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	12,400	11,947	11,873
1701 Change in uncollected payments, Federal sources .....	304	.....	.....
1702 Offsetting collections (previously unavailable) .....	8,752	9,653	10,841
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations) .....	-9,801	-10,841	-10,841
1750 Spending auth from offsetting collections, disc (total) .....	11,655	10,759	11,873
1900 Budget authority (total) .....	11,655	10,759	11,873
1930 Total budgetary resources available .....	25,486	23,261	21,274
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	12,502	9,401	6,262
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,324	6,324	7,144
3010 New obligations, unexpired accounts .....	12,984	13,860	15,012
3020 Outlays (gross) .....	-11,766	-13,040	-14,361
3040 Recoveries of prior year unpaid obligations, unexpired .....	-218	.....	.....
3050 Unpaid obligations, end of year .....	6,324	7,144	7,795
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5,555	-5,859	-5,859
3070 Change in uncollected pymts, Fed sources, unexpired .....	-304	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-5,859	-5,859	-5,859
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-231	465	1,285
3200 Obligated balance, end of year .....	465	1,285	1,936

FEDERAL BUILDINGS FUND—Continued  
Program and Financing—Continued

Identification code 047–4542–0–4–804	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	11,655	10,759	11,873
Outlays, gross:			
4010 Outlays from new discretionary authority .....	8,328	8,689	9,000
4011 Outlays from discretionary balances .....	3,348	3,642	4,315
4020 Outlays, gross (total) .....	11,676	12,331	13,315
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-12,081	-11,715	-11,921
4033 Non-Federal sources .....	-330	-232	-19
4040 Offsets against gross budget authority and outlays (total) ....	-12,411	-11,947	-11,940
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-304	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts .....	11	.....	.....
4060 Additional offsets against budget authority only (total) .....	-293	.....	.....
4070 Budget authority, net (discretionary) .....	-1,049	-1,188	-67
4080 Outlays, net (discretionary) .....	-735	384	1,375
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	90	709	1,046
4180 Budget authority, net (total) .....	-1,049	-1,188	-67
4190 Outlays, net (total) .....	-645	1,093	2,421
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	8,753	9,802	10,990
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	9,802	10,990	10,990

## Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	-1,049	-1,188	-67
Outlays .....	-645	1,093	2,421
Legislative proposal, not subject to PAYGO:			
Budget Authority .....	.....	.....	67
Outlays .....	.....	.....	-903
Total:			
Budget Authority .....	-1,049	-1,188	.....
Outlays .....	-645	1,093	1,518

This revolving fund provides for real property management and related activities, including operation, maintenance, and repair of federally owned buildings, and the construction of Federal buildings, courthouses, and land ports of entry. Expenses of the Federal Buildings Fund (FBF) are financed from rental charges assessed to occupants of General Services Administration (GSA)-controlled space. Rent assessments, by law, approximate commercial rates for comparable space and services. Rental income is augmented by appropriations to the Fund when new construction needs exceed the resources available for investment within the Fund.

The Budget requests \$10,464 million in new obligational authority for the FBF, which represents a net zero budget request. The Administration's proposal ensures that GSA spends at the level of anticipated rent that it collects from the Federal departments and agencies to provide space and services to those customers.

Historically, the FBF has been permitted to spend at least what it collects from agencies to support leasing from the private sector, as well as maintenance, repairs, major renovations, and new construction to accommodate agency needs in buildings that GSA owns and operates. However, in several recent years, the FBF appropriations were significantly below the anticipated level of rent collections from agencies, denying GSA the ability to pursue an appropriately sized capital program relative to the size of its portfolio. This year's net zero budget request will allow GSA to proceed with important investments in the Federal real property portfolio improving building utilization and to deliver the best possible value in real estate management for our partners and across Government.

The FBF consists of the following activities:

**Construction and Acquisition of Facilities.**— This activity provides for the construction or purchase of facilities costing more than the prospectus threshold, and remediation. All costs directly attributable to site acquisition, construction, the full range of design and construction services, and management and inspection of construction projects are funded under this activity (estimated project cost in thousands).

**Repairs and Alterations.**— This activity provides for repairs and alterations of existing federally owned buildings, as well as associated design and construction services. Protection of the Government's investment, the health and safety of building occupants, relocation of agencies from leased space, and cost effectiveness are the principal criteria used in establishing GSA's priorities for the projects funded from this activity. Repairs and alterations to improve space utilization, address life safety issues, and prevent deterioration and damage to buildings, building support systems, and operating equipment are given priority (estimated project costs in thousands).

Non-prospectus (Basic) Repairs and Alterations Program	\$500,000
Major Repairs and Alterations Projects	
Washington, DC 1800 F Street NW Federal Building	\$239,000
Washington, DC Ronald Reagan Federal Office Building Complex	\$36,196
Philadelphia, PA James A. Byrne U.S. Courthouse	\$87,372
Pittsburgh, PA Joseph F. Weis, Jr. U.S. Courthouse	\$44,907
New York, NY Alexander Hamilton U.S. Custom House	\$79,132
Washington, DC 1111 Constitution Avenue NW Federal Building	\$27,903
Boise, ID James A. McClure Federal Building and U.S. Courthouse	\$4,616
Spokane, WA Thomas S. Foley U.S. Courthouse; Federal Building and U.S. Post Office	\$7,124
New York, NY Daniel Patrick Moynihan U.S. Courthouse	\$52,704
Beaumont, TX Jack Brooks Federal Building, U.S. Post Office and Courthouse	\$92,132
Boston, MA John Joseph Moakley U.S. Courthouse	\$203,261
Subtotal, Major Repair and Alteration Projects	\$874,347

Major Repair and Alterations Special Emphasis Programs	
Optimization Program	\$364,707
Subtotal, Major Repair and Alterations Special Emphasis Program	\$364,707
Subtotal, Major Repair and Alterations Program	\$1,239,054

**Rental of Space.**— This activity provides for the leasing of privately-owned buildings when federally-owned space is not available. This includes space occupied by Federal agencies, including in U.S. Postal Service facilities. GSA provided 168 million square feet of rental space in 2024 to its occupant agencies and expects to provide 159 million square feet of rental space in 2025 and 157 million in 2026.

**Building Operations.**—The Building Operations program provides services for both GSA-controlled federally owned and non-fully serviced leased facilities, as well as for the administration and management of all PBS real property programs. The Building Services allocation supports costs for cleaning, utilities, maintenance, and building services; the Salaries and Expenses allocation supports PBS personnel costs excluding reimbursable FTE, PBS-specific IT applications, and PBS contribution to GSAs WCF.

**Other Programs.**—When requested by other Federal agencies, the Public Buildings Service provides, on a reimbursable basis, building services such as tenant alterations, cleaning, utilities, and other operations, which are in excess of those services provided within the standard commercial rental charges.

## Object Classification (in millions of dollars)

Identification code 047–4542–0–4–804	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	20	.....	.....
25.4 Operation and maintenance of facilities .....	30	.....	.....
31.0 Equipment .....	2	.....	.....
32.0 Land and structures .....	1,189	1,810	3,134
99.0 Direct obligations .....	1,241	1,810	3,134
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	671	684	506
11.3 Other than full-time permanent .....	9	5	4
11.5 Other personnel compensation .....	16	18	13



11.9	Total personnel compensation .....	696	707	523
12.1	Civilian personnel benefits .....	258	247	236
13.0	Benefits for former personnel .....	.....	45	14
21.0	Travel and transportation of persons .....	6	11	11
23.1	Rental payments to GSA .....	21	.....	.....
23.2	Rental payments to others .....	5,779	5,607	5,574
23.3	Communications, utilities, and miscellaneous charges .....	437	493	493
25.1	Advisory and assistance services .....	559	324	301
25.2	Other services from non-Federal sources .....	50	63	55
25.3	Other goods and services from Federal sources .....	519	519	487
25.4	Operation and maintenance of facilities .....	2,438	2,243	2,311
25.7	Operation and maintenance of equipment .....	6	45	34
26.0	Supplies and materials .....	7	9	10
31.0	Equipment .....	96	104	94
32.0	Land and structures .....	838	1,583	1,619
43.0	Interest and dividends .....	.....	49	49
44.0	Refunds .....	29	.....	67
99.0	Reimbursable obligations .....	11,739	12,049	11,878
99.5	Adjustment for rounding .....	4	1	.....
99.9	Total new obligations, unexpired accounts .....	12,984	13,860	15,012

**Employment Summary**

Identification code 047-4542-0-4-804	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	5,558	5,623	4,195

**FEDERAL BUILDINGS FUND**

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of the Federal Capital Revolving Fund Act of 2026 (in this heading "the Act"), amounts in the Fund, including revenues and collections deposited into the Fund, shall be available for installment acquisition payments in the amount of \$67,000,000, to remain available until expended, for the first annual repayment to the Federal Capital Revolving Fund: Provided, That \$67,000,000 shall be for projects included in the Public Building Service's Nationwide Consolidation Projects Program with a minimum project value of \$250,000,000: Provided further, That \$1,000,000,000 is approved for a purchase transfer, as defined in the Act, from the Federal Capital Revolving Fund for projects included in the Public Building Service's Nationwide Consolidation Projects Program with a minimum project value of \$250,000,000: Provided further, That such projects, as defined in the Act, shall be considered designated and approved pursuant to such Act, contingent upon the President's subsequent approval and designation as provided in the Act.

**Program and Financing** (in millions of dollars)

Identification code 047-4542-2-4-804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0804 Installment acquisition payments .....	.....	.....	67
0809 Reimbursable program activities, subtotal .....	.....	.....	67
0821 Federal Capital Revolving Fund .....	.....	.....	1,000
0900 Total new obligations, unexpired accounts .....	.....	.....	1,067
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	.....	.....	67
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	.....	.....	1,000
1900 Budget authority (total) .....	.....	.....	1,067
1930 Total budgetary resources available .....	.....	.....	1,067
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	1,067
3020 Outlays (gross) .....	.....	.....	-97
3050 Unpaid obligations, end of year .....	.....	.....	970
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....	.....	.....	970

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	.....	.....	67
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	67
Mandatory:			
4090 Budget authority, gross .....	.....	.....	1,000

Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	.....	30
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	.....	-1,000
4180 Budget authority, net (total) .....	.....	.....	67
4190 Outlays, net (total) .....	.....	.....	-903

The President's Budget proposes \$67,000,000 for the first repayment of fifteen annual repayments associated with the first project program identified for funding through the Federal Capital Revolving Fund. The Administration proposes a Public Buildings Service Nationwide Consolidation Projects Program in support of consolidation to improve utilization of Federally occupied space.

**Federal Capital Revolving Fund Project**

Project	Dollars in Thousands
Public Buildings Service Nationwide Consolidation Projects Program	67,000

**Object Classification** (in millions of dollars)

Identification code 047-4542-2-4-804	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
32.0 Land and structures .....	.....	.....	1,000
94.0 Financial transfers .....	.....	.....	67
99.9 Total new obligations, unexpired accounts .....	.....	.....	1,067

**FEDERAL CAPITAL REVOLVING FUND**

(Legislative proposal, not subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 047-4614-2-4-804	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	.....	.....	67
1900 Budget authority (total) .....	.....	.....	67
1930 Total budgetary resources available .....	.....	.....	67
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	.....	67
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	.....	.....	67
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	.....	-67
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	-67

This account provides for the operation of the Federal Capital Revolving Fund (FCRF). The FCRF will finance the construction, renovation, and purchase of federally owned civilian real property assets. The corpus of the FCRF is proposed as mandatory funding in the President's Budget.

In summary, the FCRF will create a mechanism that is similar to a capital investment budget but operates within the traditional scoring guidelines used for the Federal budget. Upon approval in an appropriations act, the FCRF will transfer funds to agencies to finance large-dollar real property purchases, renovations and construction. Purchasing agencies are then required to repay the FCRF using discretionary appropriations over a period up to 15 years.

**FEDERAL CAPITAL REVOLVING FUND**

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 047-4614-4-4-804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	.....	.....	1,000

FEDERAL CAPITAL REVOLVING FUND—Continued  
Program and Financing—Continued

Identification code 047-4614-4-4-804	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts (object class 94.0) .....			1,000
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			10,000
1900 Budget authority (total) .....			10,000
1930 Total budgetary resources available .....			10,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			9,000
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			1,000
3020 Outlays (gross) .....			-1,000
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			10,000
Outlays, gross:			
4100 Outlays from new mandatory authority .....			1,000
4180 Budget authority, net (total) .....			10,000
4190 Outlays, net (total) .....			1,000

The President's Budget reflects \$10 billion in funding in support of the Administration proposal to support a new Federal Capital Revolving Fund (FCRF) to finance federally-owned civilian real property projects.

The FCRF will create a mechanism that is similar to a capital budget but operates within the traditional rules used for the Federal budget. Upon approval in an Appropriations Act, the revolving fund will transfer money to agencies to finance large-dollar real property purchases. Executing agencies will then be required to repay the fund in 15 equal annual amounts using discretionary appropriations.

As a result, purchases/construction/renovation of real property assets will no longer compete with annual operating and programmatic expenses for the limited funding available under tight discretionary caps. Instead, agencies will pay for real property over time as it is utilized. Repayments will be made from future appropriations, which will incentivize project selection based on highest mission need and return on investment, including future cost avoidance. The repayments will also replenish the revolving fund so that real property can continually be replaced as needed.

## ASSET PROCEEDS AND SPACE MANAGEMENT FUND

For carrying out section 16(b) of the Federal Asset Sales and Transfer Act of 2016 (40 U.S.C. 1303 note), \$193,328,000, to remain available until expended.

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 047-5594-0-2-804	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	193	193	330
Receipts:			
Current law:			
1130 Asset Proceeds, Asset Proceeds and Space Management Fund .....		137	
2000 Total: Balances and receipts .....	193	330	330
Appropriations:			
Current law:			
2101 Asset Proceeds and Space Management Fund .....			-193
5099 Balance, end of year .....	193	330	137

## Program and Financing (in millions of dollars)

Identification code 047-5594-0-2-804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Relocation and Disposal Activities .....			147

## Budgetary resources:

1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1 .....	33	33	33
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....			193
1930 Total budgetary resources available .....	33	33	226
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	33	33	79

## Change in obligated balance:

3000 Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1 .....	12	1	
3010 New obligations, unexpired accounts .....			147
3020 Outlays (gross) .....	-11	-1	
3050 Unpaid obligations, end of year .....	1		147
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	1	
3200 Obligated balance, end of year .....	1		147

## Budget authority and outlays, net:

4000 Discretionary:			
Budget authority, gross .....			193
Outlays, gross:			
4011 Outlays from discretionary balances .....	11	1	
4180 Budget authority, net (total) .....			193
4190 Outlays, net (total) .....	11	1	

This activity provides for the purposes of carrying out actions pursuant to the Public Buildings Reform Board (PBRB) recommendations for civilian real property. In addition, amounts received from the sale of any civilian real property pursuant to an OMB-approved recommendation of the PBRB are available, as provided in appropriations Acts. The Federal Asset Sales and Transfer Act authorized uses include co-location, redevelopment, re-configuration of space, disposal, covering costs associated with sales transactions, acquiring land, construction, constructing replacement facilities, conducting advance planning and design as may be required to transfer functions from a Federal asset or property to another Federal civilian property, and other actions recommended by the PBRB for Federal agencies.

## Object Classification (in millions of dollars)

Identification code 047-5594-0-2-804	2024 actual	2025 est.	2026 est.
Direct obligations:			
24.0 Printing and reproduction .....			4
25.1 Advisory and assistance services .....			143
99.0 Direct obligations .....			147
99.9 Total new obligations, unexpired accounts .....			147

## REAL PROPERTY RELOCATION

## Program and Financing (in millions of dollars)

Identification code 047-0535-0-1-804	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	11	11
1930 Total budgetary resources available .....	11	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	11	11	11
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

This appropriation covers relocation costs involved in moving agencies from valuable underutilized property, targeted for public sale, to facilities determined to be more economically suitable to their needs. Relocation and disposal is considered when the benefit/cost ratio is at least 2:1. The sale of these valuable underutilized properties would provide significant revenue to the Treasury and would far outweigh the relocation costs involved.

No appropriation is requested for this program in 2026. The General Services Administration will solicit relocation proposals from agencies.

## DISPOSAL OF SURPLUS REAL AND RELATED PERSONAL PROPERTY

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 047-5254-0-2-804	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	85	76	84
Receipts:			
Current law:			
1130 Receipts of Rent, Leases and Lease Payments for Government Owned Real Property .....		3	3
1130 Other Receipts, Surplus Real and Related Personal Property .....	7	8	8
1130 Transfers of Surplus Real and Related Personal Property Receipts .....	-16	6	6
1199 Total current law receipts .....	-9	17	17
1999 Total receipts .....	-9	17	17
2000 Total: Balances and receipts .....	76	93	101
Appropriations:			
Current law:			
2101 Disposal of Surplus Real and Related Personal Property .....	-2	-10	-10
2132 Disposal of Surplus Real and Related Personal Property .....	1	1	1
2199 Total current law appropriations .....	-1	-9	-9
2999 Total appropriations .....	-1	-9	-9
Special and trust fund receipts returned:			
3010 Disposal of Surplus Real and Related Personal Property .....	1		
5099 Balance, end of year .....	76	84	92

**Program and Financing** (in millions of dollars)

Identification code 047-5254-0-2-804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Real Property Utilization and Disposal .....	1	9	9
0900 Total new obligations, unexpired accounts (object class 25.1) .....	1	9	9
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	10	10
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	1	9	9
1930 Total budgetary resources available .....	1	9	9
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	5	4	4
1953 Expired unobligated balance, end of year .....	4	4	4
1954 Unobligated balance canceling .....	1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	1
3010 New obligations, unexpired accounts .....	1	9	9
3020 Outlays (gross) .....		-9	-9
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	1
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	9	9
Outlays, gross:			
4100 Outlays from new mandatory authority .....		8	8
4101 Outlays from mandatory balances .....		1	1
4110 Outlays, gross (total) .....		9	9
4180 Budget authority, net (total) .....	1	9	9
4190 Outlays, net (total) .....		9	9

This mandatory appropriation provides for the efficient disposal of real property assets that no longer meet the needs of landholding Federal

agencies. The following costs are paid through receipts from such disposals each fiscal year: fees of auctioneers, brokers, appraisers, and environmental consultants; surveying costs; costs of advertising; costs of environmental and historical preservation services; highest and best use of property studies; property utilization studies; deed compliance inspections; and other disposal costs. GSA leverages the expertise of auctioneers and brokers familiar with local markets to accelerate the disposal of surplus real property.

**SUPPLY AND TECHNOLOGY ACTIVITIES***Federal Funds*

## EXPENSES OF TRANSPORTATION AUDIT CONTRACTS AND CONTRACT ADMINISTRATION

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 047-5250-0-2-804	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	58	51	46
Receipts:			
Current law:			
1130 Recoveries of Transportation Charges .....	10	6	5
2000 Total: Balances and receipts .....	68	57	51
Appropriations:			
Current law:			
2101 Expenses of Transportation Audit Contracts and Contract Administration .....	-18	-12	-12
2132 Expenses of Transportation Audit Contracts and Contract Administration .....	1	1	1
2199 Total current law appropriations .....	-17	-11	-11
2999 Total appropriations .....	-17	-11	-11
5099 Balance, end of year .....	51	46	40

**Program and Financing** (in millions of dollars)

Identification code 047-5250-0-2-804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Audit contracts and contract administration .....	14	11	11
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	18	12	12
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	17	11	11
1930 Total budgetary resources available .....	17	12	12
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	1	1	1
Special and non-revolving trust funds:			
1951 Unobligated balance expiring .....	2		
1952 Expired unobligated balance, start of year .....	6	8	8
1953 Expired unobligated balance, end of year .....	6	8	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	5	5
3010 New obligations, unexpired accounts .....	14	11	11
3020 Outlays (gross) .....	-14	-11	-10
3050 Unpaid obligations, end of year .....	5	5	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	5	5
3200 Obligated balance, end of year .....	5	5	6
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	17	11	11
Outlays, gross:			
4100 Outlays from new mandatory authority .....	13	7	7
4101 Outlays from mandatory balances .....	1	4	3
4110 Outlays, gross (total) .....	14	11	10
4180 Budget authority, net (total) .....	17	11	11
4190 Outlays, net (total) .....	14	11	10

EXPENSES OF TRANSPORTATION AUDIT CONTRACTS AND CONTRACT  
ADMINISTRATION—Continued

This permanent, indefinite appropriation provides for the detection and recovery of overpayments to carriers for Government moves under rate and service agreements established by the U.S. General Services Administration (GSA) or other Federal agency transportation managers. Program expenses are financed from overcharges collected from transportation service providers (TSPs) as a result of post payment audits examining the validity, propriety, and conformity of charges with the proper rate authority. Funds recovered in excess of expenses are returned to the U.S. Department of the Treasury.

## Object Classification (in millions of dollars)

Identification code 047–5250–0–2–804	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	2	.....
12.1 Civilian personnel benefits .....	1	1	.....
13.0 Benefits for former personnel .....	.....	2	.....
25.1 Advisory and assistance services .....	3	2	.....
25.3 Other goods and services from Federal sources .....	2	1	.....
42.0 Insurance claims and indemnities .....	5	1	11
99.0 Direct obligations .....	14	9	11
99.5 Adjustment for rounding .....	.....	2	.....
99.9 Total new obligations, unexpired accounts .....	14	11	11

## Employment Summary

Identification code 047–5250–0–2–804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	27	24	.....

## ACQUISITION SERVICES FUND

## Program and Financing (in millions of dollars)

Identification code 047–4534–0–4–804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 ARP Transferred Funds .....	21	44	44
0700 Direct program activities, subtotal .....	21	44	44
0850 Assisted Acquisition Services (AAS) - Flow-Thru .....	20,831	21,002	21,711
0851 Information Technology Category (ITC) - Flow-Thru .....	470	335	217
0852 General Supplies and Services (GSS) - Flow-Thru .....	1,673	1,771	1,917
0853 Travel, Transportation and Logistics (ITL) - Flow-Thru .....	4,797	2,864	3,104
0854 Technology Transformation Services (TTS) - Flow Thru .....	83	54	100
0856 Integrated Award Environment (Total Operating Exp + Reserves) .....	142	166	141
0857 Acquisition Services Fund - Operating (Total Operating Exp + Reserves) .....	1,551	7,914	8,075
0858 Professional Services and Human Capital (PSHC) Flow-Thru ....	3	.....	.....
0899 Total reimbursable obligations .....	29,550	34,106	35,265
0900 Total new obligations, unexpired accounts .....	29,571	34,150	35,309
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,593	3,861	1,060
1011 Unobligated balance transfer from other acct TMF-ARP [047–0616] .....	54	28	.....
1021 Recoveries of prior year unpaid obligations .....	1,733	1,733	1,733
1033 Recoveries of prior year paid obligations .....	9	.....	.....
1070 Unobligated balance (total) .....	5,389	5,622	2,793
Budget authority:			
1800 Spending authority from offsetting collections, mandatory: Collected .....	27,167	29,588	33,130
1801 Change in uncollected payments, Federal sources .....	876	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	28,043	29,588	33,130
1900 Budget authority (total) .....	28,043	29,588	33,130
1930 Total budgetary resources available .....	33,432	35,210	35,923
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3,861	1,060	614

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	19,110	19,622	21,651
3010 New obligations, unexpired accounts .....	29,571	34,150	35,309
3020 Outlays (gross) .....	-27,326	-30,388	-31,805
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1,733	-1,733	-1,733
3050 Unpaid obligations, end of year .....	19,622	21,651	23,422
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-20,485	-21,361	-21,361
3070 Change in uncollected pymts, Fed sources, unexpired .....	-876	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-21,361	-21,361	-21,361
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-1,375	-1,739	290
3200 Obligated balance, end of year .....	-1,739	290	2,061

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	28,043	29,588	33,130
Outlays, gross:			
4100 Outlays from new mandatory authority .....	10,889	11,835	13,252
4101 Outlays from mandatory balances .....	16,437	18,553	18,553
4110 Outlays, gross (total) .....	27,326	30,388	31,805
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-25,967	-29,588	-33,130
4123 Non-Federal sources .....	-1,209	.....	.....
4130 Offsets against gross budget authority and outlays (total) ....	-27,176	-29,588	-33,130
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-876	.....	.....
4143 Recoveries of prior year paid obligations, unexpired accounts .....	9	.....	.....
4150 Additional offsets against budget authority only (total) .....	-867	.....	.....
4170 Outlays, net (mandatory) .....	150	800	-1,325
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	150	800	-1,325

The Acquisition Services Fund (ASF) is a full cost recovery revolving fund financing a majority of the Federal Acquisition Service's (FAS) operations. FAS also includes organizations that are funded out of the Operating Expense appropriation, the Transportation Audits warrant, and the Federal Citizen Services Fund (FCSF). The ASF provides for the acquisition of information technology (IT) solutions, telecommunications, motor vehicles, supplies, and a wide range of goods and services for Federal agencies. This fund recovers costs through fees charged to Federal agencies for services rendered and commodities provided.

The ASF is authorized by section 321 of title 40, United States Code, which requires the Administrator to establish rates to be charged to agencies receiving services that: 1) recover costs; and 2) provide for the cost and capital requirements of the ASF. The ASF is authorized to retain earnings to cover these costs, such as replacing fleet vehicles, maintaining supply inventories adequate for customer needs, and funding anticipated operating needs specified by the Cost and Capital Plan.

The ASF currently funds six business portfolios, one strategic initiative, and three legacy integrator support offices within FAS:

**Assisted Acquisition Services (AAS).**—This portfolio assists agencies in making informed procurement decisions and serves as a center of acquisition excellence for the Federal community. AAS provides acquisition, technical, and project management services related to information technology and professional services at the best value.

**Office of General Supplies and Services Categories (GS&S).**—This portfolio provides partner agencies with general products such as furniture, office supplies, and hardware products. GS&S centralizes acquisitions on behalf of the Government to strategically procure goods and services at reduced costs while ensuring regulatory compliance for partner agency procurements. This portfolio also provides personal property disposal services to partner agencies, which are partially funded by the Operating Expenses appropriation.

**Information Technology Category (ITC).**—This portfolio provides access to a wide range of commercial and custom IT products, hardware, software, telecommunications, and security services and solutions to Federal, state, and local agencies.

**Professional Services & Human Capital Categories (PSHC).**—This portfolio provides Federal agencies with professional and human capital services contract solutions, including payment solutions through the GSA SmartPay program.

**Technology Transformation Services (TTS).**—This portfolio partners with Government agencies to transform the way they build, buy, and share technology by using modern methodologies and technologies to help Federal agencies improve the public's digital experience with the Government. TTS helps agencies make their services more accessible, efficient, and effective with modern applications, platforms, processes, personnel, and software solutions.

**Travel, Transportation, and Logistics Categories (TTL).**—This portfolio provides partner agencies with travel, transportation, and relocation services; motor vehicle acquisition; and motor vehicle fleet leasing services.

**Integrated Award Environment (IAE).**—This strategic initiative provides centralized technology to support a cohesive Federal award environment. As a result of a reorganization in 2022, IAE was realigned organizationally to the Technology Transformation Services (TTS). IAE provides a Government-wide service, in collaboration with governance groups of interagency experts by delivering technology solutions to manage the collection and display of standardized data that is critical to maintaining the integrity of Federal procurement and financial assistance awarding processes and navigating the Federal acquisition lifecycle.

**FAS Integrators.**—These offices support the business portfolios by providing strategic, organizational, and policy guidance to the business units.

#### Object Classification (in millions of dollars)

Identification code 047–4534–0–4–804	2024 actual	2025 est.	2026 est.
25.1 Direct obligations: Advisory and assistance services .....	21	44	44
99.0 Direct obligations .....	21	44	44
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	507	576	453
11.3 Other than full-time permanent .....	25	1	1
11.5 Other personnel compensation .....	13	13	10
11.9 Total personnel compensation .....	545	590	464
12.1 Civilian personnel benefits .....	197	220	172
21.0 Travel and transportation of persons .....	12	14	18
22.0 Transportation of things .....	307	14	14
23.1 Rental payments to GSA .....	17	17	18
23.3 Communications, utilities, and miscellaneous charges .....	179	215	215
24.0 Printing and reproduction .....	2	3	3
25.1 Advisory and assistance services .....	21,956	25,469	26,370
25.2 Other services from non-Federal sources .....	35	7	7
25.3 Other goods and services from Federal sources .....	387	392	309
25.7 Operation and maintenance of equipment .....	334	272	253
26.0 Supplies and materials .....	2,071	2,120	2,273
31.0 Equipment .....	3,500	4,772	5,149
32.0 Land and structures .....	2	1	.....
42.0 Insurance claims and indemnities .....	6	.....	.....
99.0 Reimbursable obligations .....	29,550	34,106	35,265
99.9 Total new obligations, unexpired accounts .....	29,571	34,150	35,309

#### Employment Summary

Identification code 047–4534–0–4–804	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	4,096	4,460	2,819

#### TECHNOLOGY MODERNIZATION FUND

#### Program and Financing (in millions of dollars)

Identification code 047–0616–0–1–808	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 IT Modernization and Development .....	17	19	12

#### Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	792	434	351
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	213	.....	.....
1010 Unobligated balance transfer to other accts GSA WCF [047–4540] .....	-6	-10	.....
1010 Unobligated balance transfer to other accts USDA [012–4609] .....	-18	.....	.....
1010 Unobligated balance transfer to other accts DOL [016–4601] .....	-19	-19	-19
1010 Unobligated balance transfer to other accts DOE [089–0228] .....	-9	-4	.....
1010 Unobligated balance transfer to other accts HUD [086–4586] .....	-10	-9	.....
1010 Unobligated balance transfer to other accts DHS ARP [070–0112] .....	-42	.....	.....
1010 Unobligated balance transfer to other accts GSA ASF [047–4534] .....	-54	-28	.....
1010 Unobligated balance transfer to other accts OPM [024–0100] .....	-2	.....	.....
1010 Unobligated balance transfer to other accts Ed [091–0202] .....	-4	.....	.....
1010 Unobligated balance transfer to other accts SSS [090–0400] .....	-2	-1	-1
1010 Unobligated balance transfer to other accts PRC [018–4020] .....	-1	.....	.....
1010 Unobligated balance transfer to other accts VA [036–0167] .....	-12	.....	.....
1010 Unobligated balance transfer to other accts FTC [029–0100] .....	-3	.....	.....
1010 Unobligated balance transfer to other accts NARA [088–4578] .....	.....	-2	.....
1010 Unobligated balance transfer to other accts AmeriCorps [485–2722] .....	-2	.....	.....
1010 Unobligated balance transfer to other accts USAID [072–0300] .....	-7	-1	-1
1010 Unobligated balance transfer to other accts USAGM [514–0206] .....	-4	.....	.....
1010 Unobligated balance transfer to other accts DOD [021–2020] .....	-7	.....	.....
1010 Unobligated balance transfer to other accts DOD [021–2035] .....	-2	.....	.....
1010 Unobligated balance transfer to other accts DOI [014–2106] .....	-3	.....	-2
1010 Unobligated balance transfer to other accts DOT [069–1301] .....	-2	-3	.....
1010 Unobligated balance transfer to other accts HHS [075–0128] .....	-6	-7	-7
1010 Unobligated balance transfer to other accts NTSB [424–0310] .....	-8	-2	.....
1010 Unobligated balance transfer to other accts DOT [069–0102] .....	-3	-5	-2
1010 Unobligated balance transfer to other accts DOC [013–0500] .....	-6	-4	.....
1010 Unobligated balance transfer to other accts DOC [013–2047] .....	-5	-4	-3
1010 Unobligated balance transfer to other accts DOJ [015–0319] .....	-26	-15	.....
1010 Unobligated balance transfer to other accts DOS [019–0120] .....	-17	.....	.....
1010 Unobligated balance transfer to other accts FEC [360–1600] .....	-6	-3	.....
1010 Unobligated balance transfer to other accts NASA [080–0122] .....	-4	.....	.....
1010 Unobligated balance transfer to other accts NLRB [420–0100] .....	-7	.....	.....
1010 Unobligated balance transfer to other accts DOI [014–1109] .....	.....	-2	.....
1010 Unobligated balance transfer to other accts DOE [089–0309] .....	.....	-2	.....
1011 Unobligated balance transfer from other acct GSA/FCS [047–4549] .....	1	.....	.....
1070 Unobligated balance (total) .....	496	313	316
Budget authority:			
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-100	-13	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	55	70	70
1900 Budget authority (total) .....	-45	57	70
1930 Total budgetary resources available .....	451	370	386
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	434	351	374

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	2	12
3010 New obligations, unexpired accounts .....	17	19	12

TECHNOLOGY MODERNIZATION FUND—Continued  
Program and Financing—Continued

Identification code 047–0616–0–1–808	2024 actual	2025 est.	2026 est.
3020 Outlays (gross) .....	-16	-9	.....
3050 Unpaid obligations, end of year .....	2	12	24
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	2	12
3200 Obligated balance, end of year .....	2	12	24
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	55	70	70
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-55	-70	-70
Mandatory:			
4090 Budget authority, gross .....	-100	-13	.....
Outlays, gross:			
4101 Outlays from mandatory balances .....	16	9	.....
4180 Budget authority, net (total) .....	-100	-13	.....
4190 Outlays, net (total) .....	-39	-61	-70

The American public increasingly expects their government to match the simple, seamless, and secure digital experiences they enjoy in everyday activities, from online banking to food delivery. The public's interactions with on-demand services and information collection are easy, understandable, convenient, secure, and fast—and they demand the same standard for government services. Every interaction between the government and the public is an opportunity to demonstrate the government's ability to deliver on these expectations and increase public trust.

The Technology Modernization Fund (TMF) is an innovative investment program transforming the way agencies deliver secure and modern services to the American public. Cybersecurity, interoperability, and removing costly legacy systems are our top investment priorities. With the support of the TMF Program Management Office (PMO), our federal agency investments are putting delivery at the center of everything Government does, rather than siloed funding streams or organizational structures. Transformative technology is not merely about updating software and hardware; it is the capacity of the Government to adapt.

The National Defense Authorization Act for Fiscal Year 2018 (Public Law 115–91), Subtitle Modernizing Government Technology (MGT) Act, Section 1078 established the TMF and Technology Modernization Board (TMF Board or Board). The TMF is administered by the Administrator of the General Services Administration (GSA), in accordance with OMB guidance and recommendations made by the interagency TMF Board established by the MGT Act. The Board is chaired by the Federal Chief Information Officer and comprises six additional voting members, delineated in the Act, possessing expertise in IT development, financial management, cybersecurity, privacy, and acquisition. Additionally, alternate Board members provide further expertise and can stand as a voting Board member. The MGT Act authorizes the Administrator (of GSA) to transfer appropriations and collections in the TMF to other agencies as recommended by the TMF Board. The American Rescue Plan Act of 2021 (Public Law 117–2) added an additional \$1 billion appropriation to the TMF of which \$113 million has since been rescinded by Congress.

## Object Classification (in millions of dollars)

Identification code 047–0616–0–1–808	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2	4	2
11.3 Other than full-time permanent .....	1	.....	.....
11.9 Total personnel compensation .....	3	4	2
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	1	1	.....
25.3 Other goods and services from Federal sources .....	2	2	2
94.0 Financial transfers .....	10	11	7
99.0 Direct obligations .....	17	19	12

99.9	Total new obligations, unexpired accounts .....	17	19	12
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## Employment Summary

Identification code 047–0616–0–1–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	23	30	30

## GENERAL ACTIVITIES

## Federal Funds

## GOVERNMENT-WIDE POLICY

*For expenses authorized by law, not otherwise provided for, for Government-wide policy associated with the management of real and personal property assets and certain administrative services; Government-wide policy support responsibilities relating to acquisition, travel, motor vehicles, information technology management, and related technology activities; and services as authorized by 5 U.S.C. 3109; and evaluation activities as authorized by statute; \$64,000,000, of which \$4,000,000 shall remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 047–0401–0–1–804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Government-wide policy .....	75	70	64
0801 Government-wide Policy (Reimbursable) .....	32	38	38
0900 Total new obligations, unexpired accounts .....	107	108	102
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	31	29	31
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	70	70	64
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	41	40	38
1701 Change in uncollected payments, Federal sources .....	-3	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	38	40	38
1900 Budget authority (total) .....	108	110	102
1930 Total budgetary resources available .....	139	139	133
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3	.....	.....
1941 Unexpired unobligated balance, end of year .....	29	31	31
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	51	54	52
3010 New obligations, unexpired accounts .....	107	108	102
3011 Obligations ("upward adjustments"), expired accounts .....	3	.....	.....
3020 Outlays (gross) .....	-105	-110	-105
3041 Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	54	52	49
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-9	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired .....	3	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	42	50	48
3200 Obligated balance, end of year .....	50	48	45

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	108	110	102
Outlays, gross:			
4010 Outlays from new discretionary authority .....	46	63	57
4011 Outlays from discretionary balances .....	59	47	48
4020 Outlays, gross (total) .....	105	110	105
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-42	-42	-39
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	3	.....	.....

4052	Offsetting collections credited to expired accounts .....	1	2	1
4060	Additional offsets against budget authority only (total) .....	4	2	1
4070	Budget authority, net (discretionary) .....	70	70	64
4080	Outlays, net (discretionary) .....	63	68	66
4180	Budget authority, net (total) .....	70	70	64
4190	Outlays, net (total) .....	63	68	66

This appropriation provides for the activities of the Office of Government-wide Policy (OGP). OGP works cooperatively with other agencies to develop and evaluate a wide-ranging set of policies to improve Government operations: acquisition and acquisition workforce career development; real property; personal property; travel, transportation management, mail management, relocation policy, motor vehicles, and aircraft; advisory committee management; information technology (IT) and cybersecurity; evaluation practices; and regulatory information. OGP also collaborates with agencies and other primary government organizations to provide support for the execution of Government-wide priorities and programs. These programs include program management support for Government-wide shared services, cross-agency priority (CAP) goals in the President's Management Agenda (PMA) and IT programs. OGP identifies and shares policies and best practices to drive savings, efficiency, and effectiveness across the Federal Government.

In FY 2026, OGP will consist of six component offices including: the Office of Asset and Transportation Management; the Office of Evidence and Analysis; the Office of Technology Policy; the Office of Evaluation Sciences; the Office of Acquisition Policy; and the Office of Shared Solutions and Performance Improvement.

#### Object Classification (in millions of dollars)

Identification code 047—0401—0—1—804	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	21	24	21
11.5 Other personnel compensation .....	1		1
11.9 Total personnel compensation .....	22	24	22
12.1 Civilian personnel benefits .....	8	9	8
23.1 Rental payments to GSA .....	2	1	1
25.1 Advisory and assistance services .....	24	18	18
25.3 Other goods and services from Federal sources .....	18	17	14
99.0 Direct obligations .....	74	69	63
99.0 Reimbursable obligations .....	32	37	37
99.5 Adjustment for rounding .....	1	2	2
99.9 Total new obligations, unexpired accounts .....	107	108	102

#### Employment Summary

Identification code 047—0401—0—1—804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	137	163	136
2001 Reimbursable civilian full-time equivalent employment .....	28	28	28

#### OPERATING EXPENSES

For expenses authorized by law, not otherwise provided for, for Government-wide activities associated with utilization and donation of surplus personal property; disposal of real property; agency-wide policy direction, and management; and services as authorized by 5 U.S.C. 3109; \$48,000,000, of which not to exceed \$7,500 is for official reception and representation expenses.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 047—0110—0—1—804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating Expenses (Direct) .....	52	54	48
0801 Operating Expenses (Reimbursable) .....	2	12	12

0900	Total new obligations, unexpired accounts .....	54	66	60
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#### Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	54	54	48
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	12	12
1701 Change in uncollected payments, Federal sources .....	4		
1750 Spending auth from offsetting collections, disc (total) .....	5	12	12
1900 Budget authority (total) .....	59	66	60
1930 Total budgetary resources available .....	63	70	64
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-5		
1941 Unexpired unobligated balance, end of year .....	4	4	4

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	15	9
3010 New obligations, unexpired accounts .....	54	66	60
3020 Outlays (gross) .....	-52	-72	-61
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	15	9	8
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired .....	-4		
3071 Change in uncollected pymts, Fed sources, expired .....	3		
3090 Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	11	5
3200 Obligated balance, end of year .....	11	5	4

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	59	66	60
Outlays, gross:			
4010 Outlays from new discretionary authority .....	44	57	52
4011 Outlays from discretionary balances .....	8	15	9
4020 Outlays, gross (total) .....	52	72	61
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-12	-12
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-4		
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	-3		
4070 Budget authority, net (discretionary) .....	54	54	48
4080 Outlays, net (discretionary) .....	50	60	49
4180 Budget authority, net (total) .....	54	54	48
4190 Outlays, net (total) .....	50	60	49

The major programs funded by this appropriation include the personal property utilization and donation activities of the Federal Acquisition Service (FAS); the real property utilization and disposal activities of the Public Buildings Service (PBS); and Executive Management and Administration activities including support of Government-wide mission-assurance activities. This appropriation supports a variety of operational activities that are not feasible or appropriate for a user fee arrangement.

#### Object Classification (in millions of dollars)

Identification code 047—0110—0—1—804	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	22	27	21
11.3 Other than full-time permanent .....	2		
11.9 Total personnel compensation .....	24	27	21
12.1 Civilian personnel benefits .....	9	9	7
21.0 Travel and transportation of persons .....	1	1	2
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	6	6	7
25.3 Other goods and services from Federal sources .....	8	7	7
31.0 Equipment .....	3	3	3
99.0 Direct obligations .....	52	54	48
99.0 Reimbursable obligations .....	2	10	10

OPERATING EXPENSES—Continued  
Object Classification—Continued

Identification code 047–0110–0–1–804	2024 actual	2025 est.	2026 est.
99.5 Adjustment for rounding .....		2	2
99.9 Total new obligations, unexpired accounts .....	54	66	60

## Employment Summary

Identification code 047–0110–0–1–804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	179	215	173
2001 Reimbursable civilian full-time equivalent employment .....	6	7	7

## CIVILIAN BOARD OF CONTRACT APPEALS

For expenses authorized by law, not otherwise provided for, for the activities associated with the Civilian Board of Contract Appeals, \$10,248,000, of which \$2,000,000 shall remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 047–0610–0–1–804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	10	10	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10	10	10
1900 Budget authority (total) .....	10	10	10
1930 Total budgetary resources available .....	12	12	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	2	
3010 New obligations, unexpired accounts .....	10	10	10
3020 Outlays (gross) .....	-9	-12	-10
3050 Unpaid obligations, end of year .....	2		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	-1
3200 Obligated balance, end of year .....	1	-1	-1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	10	10	10
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	10	10
4011 Outlays from discretionary balances .....		2	
4020 Outlays, gross (total) .....	9	12	10
4180 Budget authority, net (total) .....	10	10	10
4190 Outlays, net (total) .....	9	12	10

The Civilian Board of Contract Appeals (CBCA) provides the prompt, efficient, and inexpensive resolution of various disputes involving Federal executive branch agencies and individuals, federal contractors, and governments of states and localities that Congress has directly or indirectly tasked the CBCA with resolving. The CBCA adjudicates contract disputes under the Contract Disputes Act (CDA) between Government contractors and all civilian executive agencies other than the National Aeronautics and Space Administration (NASA), the United States Postal Service (USPS), the Postal Regulatory Commission (PRC), and the Tennessee Valley Authority (TVA). Resolving CDA disputes can be accomplished by holding

a hearing, deciding on the record, or achieving settlement through alternative dispute resolution (ADR). To accomplish this, the CBCA judges will hold a hearing or engage in ADR in the CBCA's offices or they will travel, at the CBCA's expense, to a mutually agreed upon location.

## Object Classification (in millions of dollars)

Identification code 047–0610–0–1–804	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	4	5	5
12.1 Civilian personnel benefits .....	2	2	2
23.1 Rental payments to GSA .....	3	3	3
99.0 Direct obligations .....	9	10	10
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	10	10	10

## Employment Summary

Identification code 047–0610–0–1–804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	31	41	41

## OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General and services authorized by 5 U.S.C. 3109, \$73,837,000: Provided, That not to exceed \$50,000 shall be available for payment for information and detection of fraud against the Government, including payment for recovery of stolen Government property: Provided further, That not to exceed \$2,500 shall be available for awards to employees of other Federal agencies and private citizens in recognition of efforts and initiatives resulting in enhanced Office of Inspector General effectiveness.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 047–0108–0–1–804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Inspector General (Direct) .....	72	74	74
0802 Office of Inspector General (Reimbursable) .....		1	1
0900 Total new obligations, unexpired accounts .....	72	75	75
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	3	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	74	74	74
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		1	1
1900 Budget authority (total) .....	74	75	75
1930 Total budgetary resources available .....	78	78	78
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3		
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13	14	14
3010 New obligations, unexpired accounts .....	72	75	75
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-71	-75	-74
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	14	14	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13	14	14
3200 Obligated balance, end of year .....	14	14	15
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	74	75	75
Outlays, gross:			
4010 Outlays from new discretionary authority .....	66	62	62
4011 Outlays from discretionary balances .....	5	13	12



4020	Outlays, gross (total) .....	71	75	74
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030	Federal sources .....		-1	-1
4180	Budget authority, net (total) .....	74	74	74
4190	Outlays, net (total) .....	71	74	73

This appropriation provides agency-wide audit, investigative, and inspection functions to identify and correct management and administrative deficiencies within the General Services Administration (GSA), including conditions for existing or potential instances of fraud, waste, and mismanagement. The audit function provides internal audit and contract audit services. Contract audits provide professional advice to GSA contracting officials on accounting and financial matters relative to the negotiation, award, administration, repricing, and settlement of contracts. Internal audits review and evaluate all facets of GSA operations and programs, test internal control systems, and develop information to improve operating efficiencies and enhance customer services. The investigative function provides for the detection and investigation of improper and illegal activities involving GSA programs, personnel, and operations. The inspection function supplements traditional audits and investigations by providing systematic and independent assessments of the design, implementation, and/or results of GSA's operations, programs, or policies.

**Object Classification** (in millions of dollars)

Identification code 047-0108-0-1-804	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	38	39	39
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	41	42	42
12.1 Civilian personnel benefits .....	17	17	17
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	4	4	5
25.1 Advisory and assistance services .....	3	3	2
25.3 Other goods and services from Federal sources .....	3	3	3
25.7 Operation and maintenance of equipment .....	2	1	1
31.0 Equipment .....	1	2	2
99.0 Direct obligations .....	72	73	73
99.5 Adjustment for rounding .....		2	2
99.9 Total new obligations, unexpired accounts .....	72	75	75

**Employment Summary**

Identification code 047-0108-0-1-804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	266	267	263
2001 Reimbursable civilian full-time equivalent employment .....	3	3	3

**ALLOWANCES AND OFFICE STAFF FOR FORMER PRESIDENTS**

For carrying out the provisions of the Act of August 25, 1958 (3 U.S.C. 102 note), and Public Law 95-138, \$5,353,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 047-0105-0-1-802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Allowances, pensions, and office staff .....	5	5	5
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	5
1930 Total budgetary resources available .....	5	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	5	5	5

3020	Outlays (gross) .....	-5	-5	-5
<hr/>				
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	5	5	5
Outlays, gross:				
4010	Outlays from new discretionary authority .....	5	5	5
4180	Budget authority, net (total) .....	5	5	5
4190	Outlays, net (total) .....	5	5	5

This appropriation provides pensions, office staff, and related expenses for former Presidents William Clinton, George W. Bush, Barack Obama, and Joseph Biden .

**Object Classification** (in millions of dollars)

Identification code 047-0105-0-1-802	2024 actual	2025 est.	2026 est.
Direct obligations:			
13.0 Benefits for former Presidents .....	1	1	1
23.1 Rental payments to GSA .....	2	2	2
99.0 Direct obligations .....	3	3	3
99.5 Adjustment for rounding .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	5	5	5

**EXPENSES, PRESIDENTIAL TRANSITION****Program and Financing** (in millions of dollars)

Identification code 047-0107-0-1-802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Presidential Transition .....		19	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....		19	
1930 Total budgetary resources available .....		19	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			1
3010 New obligations, unexpired accounts .....		19	
3020 Outlays (gross) .....		-18	-1
3050 Unpaid obligations, end of year .....		1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		19	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		18	
4011 Outlays from discretionary balances .....			1
4020 Outlays, gross (total) .....		18	1
4180 Budget authority, net (total) .....		19	
4190 Outlays, net (total) .....		18	1

This appropriation provides for an orderly transfer of Executive leadership in accordance with the Presidential Transition Act of 1963, as amended. These expenses include costs of \$1,000,000 provided for briefing personnel associated with the incoming administration. New appropriations are generally requested only in Presidential election years.

**Object Classification** (in millions of dollars)

Identification code 047-0107-0-1-802	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.8 Personnel compensation: Special personal services payments .....		1	
21.0 Travel and transportation of persons .....		2	
23.3 Communications, utilities, and miscellaneous charges .....		2	
25.1 Advisory and assistance services .....		12	

EXPENSES, PRESIDENTIAL TRANSITION—Continued  
Object Classification—Continued

Identification code 047–0107–0–1–802	2024 actual	2025 est.	2026 est.
99.0 Direct obligations .....		17	
99.5 Adjustment for rounding .....		2	
99.9 Total new obligations, unexpired accounts .....		19	

## PRE-ELECTION PRESIDENTIAL TRANSITION

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 047–0603–0–1–802	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Pre-Election Transition .....	1	10	
0900 Total new obligations, unexpired accounts .....	1	10	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	10	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10		
1930 Total budgetary resources available .....	11	10	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	
3010 New obligations, unexpired accounts .....	1	10	
3020 Outlays (gross) .....		-11	
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	10		
Outlays, gross:			
4011 Outlays from discretionary balances .....		11	
4180 Budget authority, net (total) .....	10		
4190 Outlays, net (total) .....		11	

In accordance with the Presidential Transition Act of 1963, as amended, the Pre-Election Presidential Transition appropriation enables GSA to provide suitable office space for Pre-Election transition activities, acquire communication services and information technology equipment, and for printing and supplies associated with the potential transition. New appropriations are generally requested only the year before a Presidential election year.

## Object Classification (in millions of dollars)

Identification code 047–0603–0–1–802	2024 actual	2025 est.	2026 est.
25.3 Direct obligations: Other goods and services from Federal sources .....		10	
99.0 Direct obligations .....		10	
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	1	10	

## ACQUISITION WORKFORCE TRAINING FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 047–5381–0–2–804	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	6	25	22
Receipts:			
Current law:			
1140 Acquisition Workforce Training Fund .....	19	14	14
2000 Total: Balances and receipts .....	25	39	36
Appropriations:			
Current law:			
2101 Acquisition Workforce Training Fund .....		-17	-17
5099 Balance, end of year .....	25	22	19

## Program and Financing (in millions of dollars)

Identification code 047–5381–0–2–804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Acquisition Workforce Training .....	15	17	17
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23	8	8
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....		17	17
1930 Total budgetary resources available .....	23	25	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	8	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	15	14
3010 New obligations, unexpired accounts .....	15	17	17
3020 Outlays (gross) .....	-11	-18	-17
3050 Unpaid obligations, end of year .....	15	14	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	15	14
3200 Obligated balance, end of year .....	15	14	14
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		17	17
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
4101 Outlays from mandatory balances .....	11	17	16
4110 Outlays, gross (total) .....	11	18	17
4180 Budget authority, net (total) .....		17	17
4190 Outlays, net (total) .....	11	18	17

The Acquisition Workforce Training Fund (AWTF) is a permanent, indefinite appropriation providing a source of funds to train the Federal acquisition workforce. The AWTF is currently financed through a credit of five percent of the fees collected from non-Department of Defense activities by the General Services Administration (GSA) and other civilian agencies that manage Government-wide Acquisition Contracts (GWACs), Multiple Award Schedules (MAS) contracts entered into by the Administrator of General Services, and other multi-agency contracts. Receipts are available for expenditure in the fiscal year collected, in addition to the two following fiscal years. The AWTF is managed by the Administrator of General Services through GSA's Federal Acquisition Institute (FAI) in consultation with the Office of Federal Procurement Policy, and the FAI Board of Directors. The fund was created to ensure that the Government's non-defense acquisition workforce has sufficient training resources to adapt to the changing nature of Federal Government acquisition.

## Object Classification (in millions of dollars)

Identification code 047–5381–0–2–804	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	3	3
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	6	7	7

25.3	Other goods and services from Federal sources .....	6	6	6
99.0	Direct obligations .....	15	17	17
99.9	Total new obligations, unexpired accounts .....	15	17	17

**Employment Summary**

Identification code 047–5381–0–2–804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	16	18	18

**FEDERAL CITIZEN SERVICES FUND**

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses authorized by 40 U.S.C. 323 and 44 U.S.C. 3604; and for necessary expenses authorized by law in support of interagency projects that enable the Federal Government to enhance its ability to conduct activities electronically through the development and implementation of innovative uses of information technology; \$70,000,000, to be deposited into the Federal Citizen Services Fund: Provided, That the previous amount may be transferred to Federal agencies to carry out the purpose of the Federal Citizen Services Fund: Provided further, That the appropriations, revenues, reimbursements, and collections deposited into the Fund shall be available until expended for necessary expenses authorized by 40 U.S.C. 323 and 44 U.S.C. 3604 and for necessary expenses in support of interagency projects that enable the Federal Government to enhance its ability to conduct activities electronically through the development and implementation of innovative uses of information technology: Provided further, That the transfer authorities provided herein shall be in addition to any other transfer authority provided in this Act.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 047–4549–0–4–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Products and Programs .....	76	88	64
0003 Digital Services .....	6	6	6
0004 American Rescue Plan .....	53		
0799 Total direct obligations .....	135	94	70
0802 Federal Citizen Services Fund (Reimbursable) .....	61	99	97
0900 Total new obligations, unexpired accounts .....	196	193	167

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	121	88	61
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	74		
1010 Unobligated balance transfer to other accts [047–0616] .....	-1		
1021 Recoveries of prior year unpaid obligations .....	10		30
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	131	88	91
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	75	75	70
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	62	75	91
1701 Change in uncollected payments, Federal sources .....	16	16	18
1750 Spending auth from offsetting collections, disc (total) .....	78	91	109
1900 Budget authority (total) .....	153	166	179
1930 Total budgetary resources available .....	284	254	270
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	88	61	103

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	86	95	63
3010 New obligations, unexpired accounts .....	196	193	167
3020 Outlays (gross) .....	-177	-225	-182
3040 Recoveries of prior year unpaid obligations, unexpired .....	-10		-30
3050 Unpaid obligations, end of year .....	95	63	18
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-36	-52	-68
3070 Change in uncollected pymts, Fed sources, unexpired .....	-16	-16	-18
3090 Uncollected pymts, Fed sources, end of year .....	-52	-68	-86

Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	50	43	-5
3200 Obligated balance, end of year .....	43	-5	-68

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	153	166	179
Outlays, gross:			
4010 Outlays from new discretionary authority .....	60	123	139
4011 Outlays from discretionary balances .....	67	100	43
4020 Outlays, gross (total) .....	127	223	182
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-63	-75	-91
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-16	-16	-18
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	-15	-16	-18
4070 Budget authority, net (discretionary) .....	75	75	70
4080 Outlays, net (discretionary) .....	64	148	91
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	50	2	
4180 Budget authority, net (total) .....	75	75	70
4190 Outlays, net (total) .....	114	150	91

**Memorandum (non-add) entries:**

5096 Unexpired unavailable balance, SOY: Appropriations .....	2	2	2
5098 Unexpired unavailable balance, EOY: Appropriations .....	2	2	2

The Federal Citizen Services (FCSF) combines public-facing services and agency-facing programs that, together, drive Government-wide transformation. The programs funded by the FCSF offer shared digital services across the Federal enterprise, promote the adoption of the processes and systems that foster innovation, and support Federal agencies in increasing their own capacity to drive digital transformation on behalf of the public.

The FCSF is administered at GSA by Technology Transformation Services (TTS), part of the Federal Acquisition Service. TTS is uniquely situated to provide digital services that cut across Government. The TTS mission is to design and deliver a digital Government with and for the American public. With an expansive view that crosses agency boundaries, TTS is making a difference by delivering value through burden reduction, reuse of digital services, overall better Government experiences, creating economies of scale, and reducing cost.

The FCSF appropriation, agency reimbursements, and authorized Agency Contributions provide for the salaries and expenses of staff and programs authorized by 40 U.S.C. 323 and 44 U.S.C. 3604.

**Object Classification** (in millions of dollars)

Identification code 047–4549–0–4–376	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	16	11	7
11.9 Total personnel compensation .....	16	11	7
12.1 Civilian personnel benefits .....	10	6	4
13.0 Benefits for former personnel .....		8	1
21.0 Travel and transportation of persons .....	1		
25.1 Advisory and assistance services .....	61	41	37
25.2 Other services from non-Federal sources .....	1		
25.3 Other goods and services from Federal sources .....	46	28	21
99.0 Direct obligations .....	135	94	70
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	11	17	17
11.5 Other personnel compensation .....		1	1
11.9 Total personnel compensation .....	11	18	18
12.1 Civilian personnel benefits .....	8	12	17
13.0 Benefits for former personnel .....		9	
21.0 Travel and transportation of persons .....	1		
25.1 Advisory and assistance services .....	16	31	33
25.2 Other services from non-Federal sources .....		1	1
25.3 Other goods and services from Federal sources .....	23	28	28
31.0 Equipment .....	1		
99.0 Reimbursable obligations .....	60	99	97

FEDERAL CITIZEN SERVICES FUND—Continued  
Object Classification—Continued

Identification code 047-4549-0-4-376	2024 actual	2025 est.	2026 est.
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	196	193	167

## Employment Summary

Identification code 047-4549-0-4-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	96	151	83
2001 Reimbursable civilian full-time equivalent employment .....	155	244	114

## WORKING CAPITAL FUND

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 047-4540-0-4-804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Lapsed Balances .....		1	1
0002 Working Capital Fund (TMF ARP) .....	11	12	4
0004 eRulemaking Systems Direct Appropriations .....	3	4	
0799 Total direct obligations .....	14	17	5
0801 Working Capital Fund (Reimbursable) .....	848	877	752
0900 Total new obligations, unexpired accounts .....	862	894	757

Budgetary resources:  
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....	191	197	202
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	184		
1011 Unobligated balance transfer from other acct [047-0616] ....	6	10	
1021 Recoveries of prior year unpaid obligations .....	12	20	20
1033 Recoveries of prior year paid obligations .....	11		
1070 Unobligated balance (total) .....	220	227	222
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	4	4	
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	835	865	905
1900 Budget authority (total) .....	839	869	905
1930 Total budgetary resources available .....	1,059	1,096	1,127
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	197	202	370

## Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	210	230	239
3010 New obligations, unexpired accounts .....	862	894	757
3020 Outlays (gross) .....	-830	-865	-896
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12	-20	-20
3050 Unpaid obligations, end of year .....	230	239	80
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-11	-11	-11
3090 Uncollected pymts, Fed sources, end of year .....	-11	-11	-11
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	199	219	228
3200 Obligated balance, end of year .....	219	228	69

## Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	839	869	905
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	670	652	679
4011 Outlays from discretionary balances .....	152	213	217
4020 Outlays, gross (total) .....	822	865	896
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-846	-865	-905
4040 Offsets against gross budget authority and outlays (total) ....	-846	-865	-905

<b>Additional offsets against gross budget authority only:</b>			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	11		
4060 Additional offsets against budget authority only (total) .....	11		
4070 Budget authority, net (discretionary) .....	4	4	
4080 Outlays, net (discretionary) .....	-24		-9
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	8		
4180 Budget authority, net (total) .....	4	4	
4190 Outlays, net (total) .....	-16		-9

The Working Capital Fund (WCF) is a revolving fund that finances GSA's administrative services. Examples of these core support services include: IT management; budget and financial management; legal services; human resources; equal employment opportunity services; procurement and contracting oversight; emergency planning and response; and facilities management of GSA-occupied space. This account also funds liaison activities with the U.S. Small Business Administration to ensure that small and disadvantaged businesses receive a fair share of the Agency's business. WCF offices also provide external administrative services such as human resource management for other Federal agencies, including small boards and commissions on a reimbursable basis. GSA's WCF operations are divided into four types of services: Internal Services, External Services, Major Equipment Acquisition & Development, and Direct Appropriations.

## Object Classification (in millions of dollars)

Identification code 047-4540-0-4-804	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	11	14	4
25.3 Other goods and services from Federal sources (Direct Appropriations) .....	2		
31.0 Equipment .....	1		
99.0 Direct obligations .....	14	14	4
<b>Reimbursable obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	303	340	279
11.3 Other than full-time permanent .....	7	1	1
11.5 Other personnel compensation .....	7	8	8
11.8 Special personal services payments .....	2		
11.9 Total personnel compensation .....	319	349	288
12.1 Civilian personnel benefits .....	123	127	85
21.0 Travel and transportation of persons .....	6	7	7
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	9	10	8
23.3 Communications, utilities, and miscellaneous charges .....	21	24	24
25.1 Advisory and assistance services .....	250	234	213
25.2 Other services from non-Federal sources .....	3	5	5
25.3 Other goods and services from Federal sources .....	46	59	58
25.7 Operation and maintenance of equipment .....	5	32	32
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	63	28	29
42.0 Insurance claims and indemnities .....	1		
99.0 Reimbursable obligations .....	848	877	751
99.5 Adjustment for rounding .....		3	2
99.9 Total new obligations, unexpired accounts .....	862	894	757

## Employment Summary

Identification code 047-4540-0-4-804	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	2,306	2,684	1,888

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
<b>Offsetting receipts from the public:</b>			
047-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	8	8	8

General Fund Offsetting receipts from the public .....	8	8	8
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## ADMINISTRATIVE PROVISIONS—GENERAL SERVICES ADMINISTRATION

## (INCLUDING TRANSFER OF FUNDS)

SEC. 520. Funds available to the General Services Administration shall be available for the hire of passenger motor vehicles.

SEC. 521. Funds in the Federal Buildings Fund made available for fiscal year 2026 for Federal Buildings Fund activities may be transferred between such activities only to the extent necessary to meet program requirements: Provided, That any proposed transfers shall be transmitted in advance to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 522. Except as otherwise provided in this title, funds made available by this Act shall be used to transmit a fiscal year 2026 request for United States Courthouse construction only if the request: (1) meets the design guide standards for construction as established and approved by the General Services Administration, the Judicial Conference of the United States, and the Office of Management and Budget; (2) reflects the priorities of the Judicial Conference of the United States as set out in its approved Courthouse Project Priorities plan; and (3) includes a standardized courtroom utilization study of each facility to be constructed, replaced, or expanded.

SEC. 523. None of the funds provided in this Act may be used to increase the amount of occupiable square feet, provide cleaning services, security enhancements, or any other service usually provided through the Federal Buildings Fund, to any agency that does not pay the rate per square foot assessment for space and services as determined by the General Services Administration in consideration of the Public Buildings Amendments Act of 1972 (Public Law 92–313).

SEC. 524. From funds made available under the heading "Federal Buildings Fund, Limitations on Availability of Revenue", claims against the Government of less than \$250,000 arising from direct construction projects and acquisition of buildings may be liquidated from savings effected in other construction projects with prior notification to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 525. With respect to the Federal Buildings Fund construction and major repair and alteration programs, and with respect to projects funded under the heading "Federal Citizen Services Fund", the Administrator of General Services shall submit a spending plan and explanation for each project to be undertaken to the Committees on Appropriations of the House of Representatives and the Senate not later than 60 days after the date of enactment of this Act.

SEC. 526. Notwithstanding 31 U.S.C. 1535(d), Federal agencies ordering services from the Office of Evaluation Sciences pursuant to the Economy Act (31 U.S.C. 1535) are not required to deobligate funds obligated on such orders to the extent that the Office of Evaluation Sciences has not incurred obligations before the end of the period of availability of such funds.



# NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

## Federal Funds

### SCIENCE

For necessary expenses, not otherwise provided for, in the conduct and support of science research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, \$3,907,600,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 080-0120-0-1-252		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Science .....	7,251	7,334	3,908
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	704	862	903
1021	Recoveries of prior year unpaid obligations .....	84	41	
1070	Unobligated balance (total) .....	788	903	903
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	7,334	7,334	3,908
1120	Appropriations transferred to CECR [080-0130] .....	-8		
1120	Appropriations transferred to other acct OIG [080-0109] .....	-1		
1160	Appropriation, discretionary (total) .....	7,325	7,334	3,908
1930	Total budgetary resources available .....	8,113	8,237	4,811
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	862	903	903
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	5,544	4,981	5,042
3010	New obligations, unexpired accounts .....	7,251	7,334	3,908
3011	Obligations ("upward adjustments"), expired accounts .....	12		
3020	Outlays (gross) .....	-7,706	-7,232	-5,991
3040	Recoveries of prior year unpaid obligations, unexpired .....	-84	-41	
3041	Recoveries of prior year unpaid obligations, expired .....	-36		
3050	Unpaid obligations, end of year .....	4,981	5,042	2,959
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	5,544	4,981	5,042
3200	Obligated balance, end of year .....	4,981	5,042	2,959
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	7,325	7,334	3,908
Outlays, gross:				
4010	Outlays from new discretionary authority .....	2,765	2,787	1,485
4011	Outlays from discretionary balances .....	4,941	4,445	4,506
4020	Outlays, gross (total) .....	7,706	7,232	5,991
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1		
4040	Offsets against gross budget authority and outlays (total) ....	-1		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	1		
4060	Additional offsets against budget authority only (total) .....	1		
4070	Budget authority, net (discretionary) .....	7,325	7,334	3,908
4080	Outlays, net (discretionary) .....	7,705	7,232	5,991
4180	Budget authority, net (total) .....	7,325	7,334	3,908
4190	Outlays, net (total) .....	7,705	7,232	5,991

The Science appropriation provides for costs associated with the Agency's Earth and space science programs: Earth Science, Planetary Science, Heliophysics, Biological and Physical Sciences, and Astrophysics. These programs, which are managed by the Science Mission Directorate, focus

on three interdisciplinary objectives: discovering the secrets of the Universe; searching for life in the Solar System and beyond; and safeguarding and improving life on Earth. To accomplish these objectives, the Science Mission Directorate conducts research concerning the global Earth system; other planets in the solar system and around other stars; the connections among the Sun, Earth, and heliosphere; the origin and evolution of planetary systems, the galaxy, and the universe, including the origin and distribution of life in the universe; and the effects of spaceflight on living systems in space. Program objectives are pursued through robotic flight missions, ground-based scientific research and data analysis, and the development of new technologies for future missions.

The Science appropriation provides for all of the research, development, operations, salaries and related expenses, and other general and administrative activities required to execute the programs within this account. Costs include labor, travel, and procurement.

#### Object Classification (in millions of dollars)

Identification code 080-0120-0-1-252		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	432	454	264
11.3	Other than full-time permanent .....	10	10	5
11.5	Other personnel compensation .....	13	13	4
11.9	Total personnel compensation .....	455	477	273
12.1	Civilian personnel benefits .....	160	168	185
21.0	Travel and transportation of persons .....	27	3	
22.0	Transportation of things .....	6	6	3
23.2	Rental payments to others .....	13	13	7
23.3	Communications, utilities, and miscellaneous charges .....	8	8	4
24.0	Printing and reproduction .....	2	2	1
25.1	Advisory and assistance services .....	177	179	95
25.2	Other services from non-Federal sources .....	97	98	52
25.3	Other goods and services from Federal sources .....	302	305	163
25.4	Operation and maintenance of facilities .....	17	17	9
25.5	Research and development contracts .....	4,815	4,873	2,485
25.7	Operation and maintenance of equipment .....	38	38	20
26.0	Supplies and materials .....	28	28	15
31.0	Equipment .....	173	175	93
32.0	Land and structures .....	1	1	1
41.0	Grants, subsidies, and contributions .....	932	943	502
99.9	Total new obligations, unexpired accounts .....	7,251	7,334	3,908

#### Employment Summary

Identification code 080-0120-0-1-252		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	2,805	2,841	1,441

## AERONAUTICS

For necessary expenses, not otherwise provided for, in the conduct and support of aeronautics research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, \$588,700,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 080-0126-0-1-402		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Aeronautics .....	973	935	589

AERONAUTICS—Continued  
Program and Financing—Continued

Identification code 080–0126–0–1–402	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	33	25	42
1021 Recoveries of prior year unpaid obligations .....	30	17	.....
1070 Unobligated balance (total) .....	63	42	42
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	935	935	589
1930 Total budgetary resources available .....	998	977	631
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	25	42	42
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	487	480	468
3010 New obligations, unexpired accounts .....	973	935	589
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-947	-930	-728
3040 Recoveries of prior year unpaid obligations, unexpired .....	-30	-17	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-4	.....	.....
3050 Unpaid obligations, end of year .....	480	468	329
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	487	480	468
3200 Obligated balance, end of year .....	480	468	329
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	935	935	589
Outlays, gross:			
4010 Outlays from new discretionary authority .....	546	533	336
4011 Outlays from discretionary balances .....	401	397	392
4020 Outlays, gross (total) .....	947	930	728
4180 Budget authority, net (total) .....	935	935	589
4190 Outlays, net (total) .....	947	930	728

The Aeronautics appropriation provides for the full costs associated with NASA's Aeronautics Research mission, which aims to expand the boundaries of aeronautical knowledge for the benefit of the nation and the broad aeronautics community. The mission is managed by NASA's Aeronautics Research Mission Directorate, and consists of the following integrated research programs: Airspace Operations and Safety, Advanced Air Vehicles, Integrated Aviation Systems, Transformative Aeronautics Concepts, and Aerosciences Evaluation and Test Capabilities. Full costs of these programs include all labor, travel, procurement, test, and fabrication costs associated with the research, development, operations, and other general and administrative activities required to execute the programs.

## Object Classification (in millions of dollars)

Identification code 080–0126–0–1–402	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	221	224	132
11.3 Other than full-time permanent .....	11	11	6
11.5 Other personnel compensation .....	6	6	4
11.9 Total personnel compensation .....	238	241	142
12.1 Civilian personnel benefits .....	86	87	51
21.0 Travel and transportation of persons .....	10	.....	.....
23.3 Communications, utilities, and miscellaneous charges .....	10	10	6
25.1 Advisory and assistance services .....	26	25	16
25.2 Other services from non-Federal sources .....	24	23	15
25.3 Other goods and services from Federal sources .....	9	9	5
25.4 Operation and maintenance of facilities .....	54	52	33
25.5 Research and development contracts .....	383	360	241
25.7 Operation and maintenance of equipment .....	35	34	21
26.0 Supplies and materials .....	15	14	9
31.0 Equipment .....	35	34	21
32.0 Land and structures .....	6	6	4
41.0 Grants, subsidies, and contributions .....	42	40	25
99.9 Total new obligations, unexpired accounts .....	973	935	589

## Employment Summary

Identification code 080–0126–0–1–402	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,645	1,575	882

## SPACE TECHNOLOGY

For necessary expenses, not otherwise provided for, in the conduct and support of space technology research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, \$568,900,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 080–0131–0–1–252	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Space Technology .....	1,088	1,100	569
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	39	72	83
1021 Recoveries of prior year unpaid obligations .....	16	11	.....
1033 Recoveries of prior year paid obligations .....	5	.....	.....
1070 Unobligated balance (total) .....	60	83	83
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,100	1,100	569
1930 Total budgetary resources available .....	1,160	1,183	652
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	72	83	83
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	871	784	717
3010 New obligations, unexpired accounts .....	1,088	1,100	569
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-1,155	-1,156	-876
3040 Recoveries of prior year unpaid obligations, unexpired .....	-16	-11	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	784	717	410
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	871	784	717
3200 Obligated balance, end of year .....	784	717	410

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,100	1,100	569
Outlays, gross:			
4010 Outlays from new discretionary authority .....	462	495	256
4011 Outlays from discretionary balances .....	693	661	620
4020 Outlays, gross (total) .....	1,155	1,156	876
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-5	.....	.....
4033 Non-Federal sources .....	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-6	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts .....	5	.....	.....
4060 Additional offsets against budget authority only (total) .....	6	.....	.....
4070 Budget authority, net (discretionary) .....	1,100	1,100	569
4080 Outlays, net (discretionary) .....	1,149	1,156	876
4180 Budget authority, net (total) .....	1,100	1,100	569
4190 Outlays, net (total) .....	1,149	1,156	876



The Space Technology appropriation provides for costs of efforts to transform future missions while ensuring American leadership in the space economy by rapidly developing, demonstrating and transferring revolutionary, high-payoff space technologies driven by diverse ideas. The Space Technology appropriation funds Small Business Innovative Research (SBIR) and Small Business Technology Transfer (STTR), Space Transportation (GO), Space to Surface Access (LAND), Surface Infrastructure & Exploration (LIVE), In-Space Infrastructure & Discovery (EXPAND), Foundational Capabilities (ENABLE), and Catalysts & Innovative Mechanisms (Catalysts) programs. The Space Technology appropriation provides for the full costs for all of the research, development, operations, salaries and related expenses, and other general and administrative activities required to execute the programs within this account.

**Object Classification** (in millions of dollars)

Identification code 080–0131–0–1–252	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	108	98	83
11.3 Other than full-time permanent .....	3	3	2
11.5 Other personnel compensation .....	3	3	2
11.9 Total personnel compensation .....	114	104	87
12.1 Civilian personnel benefits .....	41	37	31
21.0 Travel and transportation of persons .....	5		
22.0 Transportation of things .....	4	4	2
25.1 Advisory and assistance services .....	57	58	20
25.2 Other services from non-Federal sources .....	22	22	12
25.3 Other goods and services from Federal sources .....	103	104	54
25.4 Operation and maintenance of facilities .....	4	4	2
25.5 Research and development contracts .....	635	663	306
25.7 Operation and maintenance of equipment .....	5	5	3
26.0 Supplies and materials .....	9	9	5
31.0 Equipment .....	19	19	10
41.0 Grants, subsidies, and contributions .....	70	71	37
99.9 Total new obligations, unexpired accounts .....	1,088	1,100	569

**Employment Summary**

Identification code 080–0131–0–1–252	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	768	711	528

**EXPLORATION**

*For necessary expenses, not otherwise provided for, in the conduct and support of exploration research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, \$8,312,900,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 080–0124–0–1–252	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Deep Space Exploration Systems .....	7,821	7,666	8,313
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	108	127	166
1021 Recoveries of prior year unpaid obligations .....	191	39	
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	300	166	166
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	7,666	7,666	8,313

1120 Appropriations transferred to CECR [080–0130] .....	-18		
1160 Appropriation, discretionary (total) .....	7,648	7,666	8,313
1930 Total budgetary resources available .....	7,948	7,832	8,479
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	127	166	166

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,473	3,896	4,150
3010 New obligations, unexpired accounts .....	7,821	7,666	8,313
3011 Obligations ("upward adjustments"), expired accounts .....	6		
3020 Outlays (gross) .....	-7,208	-7,373	-7,843
3040 Recoveries of prior year unpaid obligations, unexpired .....	-191	-39	
3041 Recoveries of prior year unpaid obligations, expired .....	-5		
3050 Unpaid obligations, end of year .....	3,896	4,150	4,620
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	3,473	3,896	4,150
3200 Obligated balance, end of year .....	3,896	4,150	4,620

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	7,648	7,666	8,313
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	3,997	3,990	4,073
4011 Outlays from discretionary balances .....	3,211	3,383	3,770
4020 Outlays, gross (total) .....	7,208	7,373	7,843
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4033 Non-Federal sources .....	-5		
4040 Offsets against gross budget authority and outlays (total) .....	-5		
<b>Additional offsets against gross budget authority only:</b>			
4052 Offsetting collections credited to expired accounts .....	4		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	5		
4070 Budget authority, net (discretionary) .....	7,648	7,666	8,313
4080 Outlays, net (discretionary) .....	7,203	7,373	7,843
4180 Budget authority, net (total) .....	7,648	7,666	8,313
4190 Outlays, net (total) .....	7,203	7,373	7,843

The Exploration appropriation provides for costs associated with the acquisition, development, and operation of systems and capabilities required for human exploration of space. The full costs provide for the research, development, operations, salaries and related expenses, and other general and administrative activities required to execute the programs within this account. Costs include labor, travel, procurement, test, and fabrication costs. Major themes within the Exploration account include Moon to Mars Transportation System, Moon to Mars Systems Development, and Human Exploration Requirements & Architecture.

The Moon to Mars Transportation System theme is comprised of the Orion, Space Launch System, Exploration Ground Systems, and Commercial Moon and Mars Infrastructure and Transportation programs. The objective of the theme is to design, develop, test, and operate the initial vehicles in these programs through the Artemis III mission, execute the production and operations of the vehicles for each flight, and to support follow-on commercial development of vehicles to support missions beyond Artemis III.

The Moon to Mars Systems Development theme is comprised of Advanced Exploration Systems, the Exploration Extravehicular Activity and Human Surface Mobility Program, and the Human Lander System. These programs are acquiring and developing the systems that will enable humans to live and operate in deep space, land humans on the Moon, and explore the Moon and Mars.

The Human Exploration Requirements & Architecture theme consists of Future Systems, Strategy and Architecture, and the Mars Technology Program. These programs are responsible for the integration of strategy and architecture across the Exploration Systems Development Mission Directorate (ESDMD) and development of technologies for crewed missions to Mars.

EXPLORATION—Continued  
Object Classification (in millions of dollars)

Identification code 080–0124–0–1–252	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	452	492	527
11.3 Other than full-time permanent .....	5	5	5
11.5 Other personnel compensation .....	13	13	14
11.9 Total personnel compensation .....	470	510	546
12.1 Civilian personnel benefits .....	172	187	199
21.0 Travel and transportation of persons .....	16	14	11
23.2 Rental payments to others .....	7	7	7
23.3 Communications, utilities, and miscellaneous charges .....	15	15	16
25.1 Advisory and assistance services .....	536	525	570
25.2 Other services from non-Federal sources .....	38	37	40
25.3 Other goods and services from Federal sources .....	26	25	28
25.4 Operation and maintenance of facilities .....	123	121	131
25.5 Research and development contracts .....	5,555	5,380	5,848
25.7 Operation and maintenance of equipment .....	132	129	140
26.0 Supplies and materials .....	50	49	53
31.0 Equipment .....	330	323	351
32.0 Land and structures .....	336	329	357
41.0 Grants, subsidies, and contributions .....	15	15	16
99.9 Total new obligations, unexpired accounts .....	7,821	7,666	8,313

Employment Summary

Identification code 080–0124–0–1–252	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,134	3,331	3,194

4180 Budget authority, net (total) .....	143	143	.....
4190 Outlays, net (total) .....	145	264	53

The Budget proposes the termination of the Office of STEM Engagement and its portfolio of programs and projects. Unobligated balances previously appropriated under this heading may be used to support close-out costs.

Object Classification (in millions of dollars)

Identification code 080–0128–0–1–252	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	6	6	.....
11.3 Other than full-time permanent .....	1	1	.....
11.9 Total personnel compensation .....	7	7	.....
12.1 Civilian personnel benefits .....	2	2	.....
21.0 Travel and transportation of persons .....	.....	1	.....
25.1 Advisory and assistance services .....	5	5	.....
25.2 Other services from non-Federal sources .....	23	23	.....
25.5 Research and development contracts .....	3	3	.....
31.0 Equipment .....	4	4	.....
41.0 Grants, subsidies, and contributions .....	97	98	.....
99.9 Total new obligations, unexpired accounts .....	141	143	.....

Employment Summary

Identification code 080–0128–0–1–252	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	46	49	.....

SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS ENGAGEMENT

Unobligated balances previously appropriated under this heading shall be available for necessary expenses to carry out the closure of the Office of STEM Engagement.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 080–0128–0–1–252	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 STEM Engagement .....	141	143	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	7	8
1021 Recoveries of prior year unpaid obligations .....	1	1	.....
1070 Unobligated balance (total) .....	5	8	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	143	143	.....
1930 Total budgetary resources available .....	148	151	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	8	8

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	182	175	53
3010 New obligations, unexpired accounts .....	141	143	.....
3020 Outlays (gross) .....	-145	-264	-53
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	175	53	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	182	175	53
3200 Obligated balance, end of year .....	175	53	.....

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	143	143	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	33	94	.....
4011 Outlays from discretionary balances .....	112	170	53
4020 Outlays, gross (total) .....	145	264	53

SAFETY, SECURITY AND MISSION SERVICES

For necessary expenses, not otherwise provided for, in the conduct and support of science, aeronautics, space technology, exploration, space operations and education research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; not to exceed \$63,000 for official reception and representation expenses; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, \$2,118,300,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 080–0122–0–1–252	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Safety, Security and Mission Services .....	3,166	3,092	2,118
0801 Cross Agency Support (Reimbursable) .....	1,654	4,326	3,245
0900 Total new obligations, unexpired accounts .....	4,820	7,418	5,363
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	918	816	817
1011 Unobligated balance transfer from other acct TMF [047–0616] .....	4	.....	.....
1021 Recoveries of prior year unpaid obligations .....	69	.....	.....
1033 Recoveries of prior year paid obligations .....	1	1	1
1070 Unobligated balance (total) .....	992	817	818
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3,129	3,092	2,118
1120 Appropriations transferred to Working Capital Fund [080–4546] .....	-3	.....	.....
1160 Appropriation, discretionary (total) .....	3,126	3,092	2,118
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1,566	4,326	3,245
1701 Change in uncollected payments, Federal sources .....	-48	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	1,518	4,326	3,245
1900 Budget authority (total) .....	4,644	7,418	5,363
1930 Total budgetary resources available .....	5,636	8,235	6,181

Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	816	817	818
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2,132	2,038	2,374
3010	New obligations, unexpired accounts .....	4,820	7,418	5,363
3011	Obligations ("upward adjustments"), expired accounts .....	13		
3020	Outlays (gross) .....	-4,843	-7,082	-5,847
3040	Recoveries of prior year unpaid obligations, unexpired .....	-69		
3041	Recoveries of prior year unpaid obligations, expired .....	-15		
3050	Unpaid obligations, end of year .....	2,038	2,374	1,890
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1,775	-1,550	-1,550
3070	Change in uncollected pymts, Fed sources, unexpired .....	48		
3071	Change in uncollected pymts, Fed sources, expired .....	177		
3090	Uncollected pymts, Fed sources, end of year .....	-1,550	-1,550	-1,550
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	357	488	824
3200	Obligated balance, end of year .....	488	824	340
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	4,644	7,418	5,363
Outlays, gross:				
4010	Outlays from new discretionary authority .....	2,822	5,131	3,712
4011	Outlays from discretionary balances .....	2,021	1,951	2,135
4020	Outlays, gross (total) .....	4,843	7,082	5,847
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1,339	-4,087	-3,006
4033	Non-Federal sources .....	-405	-240	-240
4040	Offsets against gross budget authority and outlays (total) ....	-1,744	-4,327	-3,246
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	48		
4052	Offsetting collections credited to expired accounts .....	177		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1	1	1
4060	Additional offsets against budget authority only (total) .....	226	1	1
4070	Budget authority, net (discretionary) .....	3,126	3,092	2,118
4080	Outlays, net (discretionary) .....	3,099	2,755	2,601
4180	Budget authority, net (total) .....	3,126	3,092	2,118
4190	Outlays, net (total) .....	3,099	2,755	2,601

The Safety, Security, and Mission Services (SSMS) appropriation provides for Agency-wide mission support functions and some of NASA's research facilities. This appropriation provides for the operations and maintenance, salaries and related expenses, and other general and administrative activities that support all NASA's missions. SSMS programs, projects and activities fall under the two Themes: Mission Services and Capabilities (MSaC) and Engineering, Safety, and Operations (ESO), described below.

MSaC delivers enterprise solutions through three programs: Information Technology; Mission Enabling Services; and Infrastructure and Technical Capabilities. These programs meet workforce, infrastructure, information technology and business operations requirements necessary to enable NASA's mission. MSaC ensures that critical Agency operations across all NASA Centers are effective; efficient; safe; and meet statutory, regulatory, and fiduciary responsibilities.

ESO provides for the ongoing management of NASA Headquarters, Centers, and component facilities. It funds medical and engineering technical authorities and contributes to the reduction of program risks by ensuring that technical skills and assets are ready and available to meet program and project requirements. ESO ensures that Center practices are technically and scientifically sound and that specialized infrastructure at the Centers is safe and reliable.

#### Object Classification (in millions of dollars)

Identification code 080-0122-0-1-252				
	2024 actual	2025 est.	2026 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	952	1,013	662
11.3	Other than full-time permanent .....	24	24	16
11.5	Other personnel compensation .....	32	31	21

11.8	Special personal services payments .....	1	1	1
11.9	Total personnel compensation .....	1,009	1,069	700
12.1	Civilian personnel benefits .....	360	382	249
21.0	Travel and transportation of persons .....	24	14	9
22.0	Transportation of things .....	1	1	1
23.1	Rental payments to GSA .....	28	38	38
23.2	Rental payments to others .....	1	1	1
23.3	Communications, utilities, and miscellaneous charges .....	97	90	65
24.0	Printing and reproduction .....	2	2	1
25.1	Advisory and assistance services .....	521	477	335
25.2	Other services from non-Federal sources .....	236	215	148
25.3	Other goods and services from Federal sources .....	56	40	37
25.4	Operation and maintenance of facilities .....	215	195	130
25.5	Research and development contracts .....	158	145	106
25.6	Medical care .....	5	5	3
25.7	Operation and maintenance of equipment .....	153	140	102
26.0	Supplies and materials .....	11	11	7
31.0	Equipment .....	206	185	130
32.0	Land and structures .....	18	18	12
41.0	Grants, subsidies, and contributions .....	64	63	43
42.0	Insurance claims and indemnities .....	1	1	1
99.0	Direct obligations .....	3,166	3,092	2,118
99.0	Reimbursable obligations .....	1,654	4,326	3,245
99.9	Total new obligations, unexpired accounts .....	4,820	7,418	5,363

#### Employment Summary

Identification code 080-0122-0-1-252		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	6,533	6,533	4,220
2001	Reimbursable civilian full-time equivalent employment .....	480	280	209

#### CONSTRUCTION AND ENVIRONMENTAL COMPLIANCE AND RESTORATION

*For necessary expenses for construction of facilities including repair, rehabilitation, revitalization, and modification of facilities, construction of new facilities and additions to existing facilities, facility planning and design, and restoration, and acquisition or condemnation of real property, as authorized by law, and environmental compliance and restoration, \$140,100,000, to remain available until September 30, 2031: Provided, That proceeds from leases deposited into this account shall be available for a period of 5 years to the extent and in amounts as provided in annual appropriations Acts: Provided further, That such proceeds referred to in the preceding proviso shall be available for obligation for fiscal year 2026 in an amount not to exceed \$33,000,000: Provided further, That each annual budget request shall include an annual estimate of gross receipts and collections and proposed use of all funds collected pursuant to section 20145 of title 51, United States Code.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### CONSTRUCTION AND ENVIRONMENTAL COMPLIANCE AND RESTORATION

##### [(INCLUDING TRANSFER OF FUNDS)]

【For an additional amount for "Construction and Environmental Compliance and Restoration" for repair and replacement of National Aeronautics and Space Administration facilities damaged by hurricanes, tropical storms, typhoons, and tornadoes in calendar years 2023 and 2024, \$740,200,000, to remain available until expended: *Provided*, That up to 20 percent of such amount may be transferred to "Space Operations" for necessary expenses related to communications facilities and equipment, required remediation, and alternative operations caused by Typhoon Mawar: *Provided further*, That except as provided in the preceding proviso, the amounts appropriated under this heading in this Act shall not be available for transfer under any transfer authority provided for the National Aeronautics and Space Administration in an appropriation Act for fiscal year 2025: *Provided further*, That the National Aeronautics and Space Administration shall submit a spending plan to the Committees on Appropriations of the House of Representatives and the Senate not later than 45 days after the date of enactment of this Act: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## CONSTRUCTION AND ENVIRONMENTAL COMPLIANCE AND RESTORATION—Continued

## Program and Financing (in millions of dollars)

Identification code 080–0130–0–1–252	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Construction and Environmental Compliance and Restoration (Direct) .....	334	960	140
0801 Construction and Environmental Compliance and Restoration (Reimbursable) .....	44	44	
0900 Total new obligations, unexpired accounts .....	334	1,004	184
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	453	509	509
1021 Recoveries of prior year unpaid obligations .....	44		
1070 Unobligated balance (total) .....	497	509	509
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	300	300	140
1100 Appropriation [Disaster Relief Supplemental 118–135] ....		740	
1120 Appropriations transferred to Space Operations [080–0115] .....	-2	-80	
1121 Appropriations transferred from Science [080–0120] .....	8		
1121 Appropriations transferred from Exploration [080–0124] .....	18		
1121 Appropriations transferred from other acct Space Operations [080–0115] .....	2		
1160 Appropriation, discretionary (total) .....	326	960	140
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	20	44	44
1900 Budget authority (total) .....	346	1,004	184
1930 Total budgetary resources available .....	843	1,513	693
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	509	509	509
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,042	940	1,421
3010 New obligations, unexpired accounts .....	334	1,004	184
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-391	-523	-574
3040 Recoveries of prior year unpaid obligations, unexpired .....	-44		
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	940	1,421	1,031
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,042	940	1,421
3200 Obligated balance, end of year .....	940	1,421	1,031
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	346	1,004	184
Outlays, gross:			
4010 Outlays from new discretionary authority .....	17	100	35
4011 Outlays from discretionary balances .....	374	423	539
4020 Outlays, gross (total) .....	391	523	574
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-20	-44	-44
4040 Offsets against gross budget authority and outlays (total) ....	-20	-44	-44
4180 Budget authority, net (total) .....	326	960	140
4190 Outlays, net (total) .....	371	479	530

The Construction and Environmental Compliance and Restoration appropriation provides for NASA's construction and environmental compliance and restoration activities, and makes available the net proceeds from Enhanced Use Leases, received under the authority of section 20145 of the National Aeronautics and Space Act (51 U.S.C. 20145), for maintenance, capital revitalization, and improvement of real property assets and related personal property at NASA Centers.

## Object Classification (in millions of dollars)

Identification code 080–0130–0–1–252	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges .....	1		
25.1 Advisory and assistance services .....	24		
25.2 Other services from non-Federal sources .....	61		

25.3 Other goods and services from Federal sources .....	26		
25.4 Operation and maintenance of facilities .....	51		
25.5 Research and development contracts .....	15	960	140
25.7 Operation and maintenance of equipment .....	6		
31.0 Equipment .....	2		
32.0 Land and structures .....	148		
99.0 Direct obligations .....	334	960	140
99.0 Reimbursable obligations .....		44	44
99.9 Total new obligations, unexpired accounts .....	334	1,004	184

## SPACE OPERATIONS

For necessary expenses, not otherwise provided for, in the conduct and support of space operations research and development activities, including research, development, operations, support and services; space flight, spacecraft control, and communications activities, including operations, production, and services; maintenance and repair, facility planning and design; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, \$3,131,900,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 080–0115–0–1–252	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Space Operations .....	4,336	4,314	3,132
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	168	230	339
1021 Recoveries of prior year unpaid obligations .....	177	109	
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	346	339	339
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4,220	4,220	3,132
1120 Appropriations transferred to CECR [080–0130] .....	-2		
1121 Appropriations transferred from CECR [080–0130] .....	2	80	
1160 Appropriation, discretionary (total) .....	4,220	4,300	3,132
Appropriations, mandatory:			
1221 Appropriations transferred from Spectrum Relocation Fund [011–5512] .....		14	
1900 Budget authority (total) .....	4,220	4,314	3,132
1930 Total budgetary resources available .....	4,566	4,653	3,471
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	230	339	339
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,567	2,383	2,482
3010 New obligations, unexpired accounts .....	4,336	4,314	3,132
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-4,342	-4,106	-3,395
3040 Recoveries of prior year unpaid obligations, unexpired .....	-177	-109	
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....	2,383	2,482	2,219
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,567	2,383	2,482
3200 Obligated balance, end of year .....	2,383	2,482	2,219

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	4,220	4,300	3,132
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,015	2,079	1,503
4011 Outlays from discretionary balances .....	2,327	2,022	1,885
4020 Outlays, gross (total) .....	4,342	4,101	3,388
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-2		
4040 Offsets against gross budget authority and outlays (total) ....	-2		

Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	1		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060	Additional offsets against budget authority only (total) .....	2		
4070	Budget authority, net (discretionary) .....	4,220	4,300	3,132
4080	Outlays, net (discretionary) .....	4,340	4,101	3,388
Mandatory:				
4090	Budget authority, gross .....		14	
Outlays, gross:				
4100	Outlays from new mandatory authority .....		5	
4101	Outlays from mandatory balances .....			7
4110	Outlays, gross (total) .....		5	7
4180	Budget authority, net (total) .....	4,220	4,314	3,132
4190	Outlays, net (total) .....	4,340	4,106	3,395

The Space Operations appropriation provides for the full costs associated with human-related low-Earth orbit (LEO) and spaceflight operations activities of the Agency. The full costs include all labor, travel, procurement, test, and fabrication costs associated with the research, development, operations, and other general and administrative activities conducted by the programs within this account. Major themes within the Space Operations account include the International Space Station (ISS), Space Transportation, Space and Flight Support, and Commercial LEO Development.

ISS demonstrates American leadership in global space exploration, enabling a U.S. led multinational partnership to advance shared goals in space. As a testbed for deep space exploration, ISS is helping us learn how to keep astronauts healthy during long-duration space travel and demonstrating technologies for human and robotic exploration beyond LEO, to the Moon, and to Mars. The ISS is also laying the groundwork for a transition to an industry-led human spaceflight ecosystem in low-Earth orbit. This transition will take place throughout this decade until the ISS reaches the end of its operational life and is retired in 2030.

The Space Transportation theme is comprised of the Commercial Crew Program and Crew and Cargo Program, which transport U.S. astronauts and cargo safely back and forth to the ISS and, in the future, to other orbital platforms and destinations. Following completion of ISS operations, the ISS will be safely de-orbited. The Crew and Cargo Program is developing this de-orbit capability with U.S. industry.

Space and Flight Support is comprised of multiple programs that provide ongoing support for a wide range of services required for safe and successful space mission operations. These programs include Space Communications and Navigation, Communications Services Program, Human Research Program, Human Space Flight Operations, and Launch Services. Services are provided to a wide range of customers including NASA, other U.S. Federal agencies, foreign governments, and industry partners.

Commercial LEO Development supports efforts to expand commercial activities in LEO, with a focus on enabling, developing, and deploying commercial platforms that can be used by NASA and other customers and on supporting the growth of private sector activity in LEO.

#### Object Classification (in millions of dollars)

Identification code 080–0115–0–1–252				
	2024 actual	2025 est.	2026 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	325	371	272
11.3	Other than full-time permanent .....	6	6	4
11.5	Other personnel compensation .....	10	10	7
11.8	Special personal services payments .....	1	1	1
11.9	Total personnel compensation .....	342	388	284
12.1	Civilian personnel benefits .....	123	140	102
21.0	Travel and transportation of persons .....	13	15	12
22.0	Transportation of things .....	1,598	1,522	1,150
23.2	Rental payments to others .....	1	1	1
23.3	Communications, utilities, and miscellaneous charges .....	15	15	11
25.1	Advisory and assistance services .....	188	187	136
25.2	Other services from non-Federal sources .....	154	153	111
25.3	Other goods and services from Federal sources .....	36	36	26
25.4	Operation and maintenance of facilities .....	58	58	42
25.5	Research and development contracts .....	1,578	1,570	1,091
25.7	Operation and maintenance of equipment .....	136	135	98

26.0	Supplies and materials .....	15	15	11
31.0	Equipment .....	22	22	16
32.0	Land and structures .....	3	3	2
41.0	Grants, subsidies, and contributions .....	54	54	39
99.9	Total new obligations, unexpired accounts .....	4,336	4,314	3,132

#### Employment Summary

Identification code 080–0115–0–1–252				
	2024 actual	2025 est.	2026 est.	
1001	Direct civilian full-time equivalent employment .....	2,191	2,351	1,588

#### OFFICE OF INSPECTOR GENERAL

*For necessary expenses of the Office of Inspector General in carrying out the Inspector General Act of 1978, \$40,700,000, of which \$2,500,000 shall remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 080–0109–0–1–252				
	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
0001	Office of Inspector General (Direct) .....	48	48	41
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....			2
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	47	48	41
1121	Appropriations transferred from other acct [080–0120] .....	1		
1160	Appropriation, discretionary (total) .....	48	48	41
Spending authority from offsetting collections, discretionary:				
1700	Collected .....		2	
1900	Budget authority (total) .....	48	50	41
1930	Total budgetary resources available .....	48	50	43
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....		2	2
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	6	6	4
3010	New obligations, unexpired accounts .....	48	48	41
3020	Outlays (gross) .....	-48	-50	-42
3050	Unpaid obligations, end of year .....	6	4	3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	6	6	4
3200	Obligated balance, end of year .....	6	4	3
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	48	50	41
Outlays, gross:				
4010	Outlays from new discretionary authority .....	42	44	36
4011	Outlays from discretionary balances .....	6	6	6
4020	Outlays, gross (total) .....	48	50	42
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....		-2	
4180	Budget authority, net (total) .....	48	48	41
4190	Outlays, net (total) .....	48	48	42

The Office of Inspector General appropriation provides for the operations of the NASA Office of Inspector General. The mission of the Office of Inspector General is to conduct audits, investigations, and reviews of agency activities, programs, and personnel to prevent and detect fraud, waste, abuse, and mismanagement, and assist NASA leaders and Congress in promoting economy, efficiency, and effectiveness through its oversight role.

## OFFICE OF INSPECTOR GENERAL—Continued

## Object Classification (in millions of dollars)

Identification code 080–0109–0–1–252	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	26	27	25
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	28	29	27
12.1 Civilian personnel benefits .....	12	12	12
25.1 Advisory and assistance services .....	4	4	
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	1
31.0 Equipment .....	2	1	
99.0 Direct obligations .....	48	48	41
99.9 Total new obligations, unexpired accounts .....	48	48	41

## Employment Summary

Identification code 080–0109–0–1–252	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	178	171	154

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 080–4546–0–4–252	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 IT Modernization (ITWC) .....	3		
0801 Working Capital Fund (Reimbursable) .....	316	276	279
0900 Total new obligations, unexpired accounts .....	319	276	279
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	44	61	67
1021 Recoveries of prior year unpaid obligations .....	24	6	21
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	69	67	88
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from SSMS [080–0122] .....	3		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	308	276	279
1900 Budget authority (total) .....	311	276	279
1930 Total budgetary resources available .....	380	343	367
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	61	67	88
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	171	147	202
3010 New obligations, unexpired accounts .....	319	276	279
3020 Outlays (gross) .....	-319	-215	-205
3040 Recoveries of prior year unpaid obligations, unexpired .....	-24	-6	-21
3050 Unpaid obligations, end of year .....	147	202	255
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	171	147	202
3200 Obligated balance, end of year .....	147	202	255

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	311	276	279
Outlays, gross:			
4010 Outlays from new discretionary authority .....	123	102	109
4011 Outlays from discretionary balances .....	196	113	96
4020 Outlays, gross (total) .....	319	215	205
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-267	-235	-238
4033 Non-Federal sources .....	-42	-41	-41
4040 Offsets against gross budget authority and outlays (total) ....	-309	-276	-279

## Additional offsets against gross budget authority only:

4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4070 Budget authority, net (discretionary) .....	3		
4080 Outlays, net (discretionary) .....	10	-61	-74
4180 Budget authority, net (total) .....	3		
4190 Outlays, net (total) .....	10	-61	-74

The Working Capital Fund provides goods and services on a reimbursable basis. The Fund currently finances four program activities. The first is the Solutions for Enterprise-wide Procurement Program, which finances, on an agency-wide basis, scientific and engineering workstation procurement. The second program is the Information Technology Infrastructure Integration Program, which consolidates and centralizes management of NASA information technology services in the areas of customer service and ordering, web services and technologies, enterprise business and management applications, integrated network/communications services, end user services, and data center services. The third program, NASA's Shared Services Center, performs transactional financial management, human resources, information technology, and procurement services for NASA Headquarters and Centers. The last program, the National Center for Critical Information Processing and Storage, provides Federal customers collocation services with complete redundancy in the electrical distribution system from the national grid to the rack level.

In FY 2023, NASA's existing authority under 51 U.S.C. 30102 was amended to make the Working Capital Fund available for IT Modernization activities and to transfer amounts from NASA's Safety, Security and Mission Services account into the Working Capital Fund to finance such activities to achieve the intentions of the Modernizing Government Technology Act.

## Object Classification (in millions of dollars)

Identification code 080–4546–0–4–252	2024 actual	2025 est.	2026 est.
31.0 Direct obligations: Equipment .....	1		
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	25	25	25
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	26	26	26
12.1 Civilian personnel benefits .....	9	7	5
21.0 Travel and transportation of persons .....	1	1	
23.3 Communications, utilities, and miscellaneous charges .....	25	23	22
25.1 Advisory and assistance services .....	27	25	27
25.2 Other services from non-Federal sources .....	47	45	45
25.3 Other goods and services from Federal sources .....	1	1	1
25.4 Operation and maintenance of facilities .....	14	14	12
25.5 Research and development contracts .....	1	1	1
25.7 Operation and maintenance of equipment .....	128	123	123
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	30	4	8
32.0 Land and structures .....	8	5	8
99.0 Reimbursable obligations .....	318	276	279
99.9 Total new obligations, unexpired accounts .....	319	276	279

## Employment Summary

Identification code 080–4546–0–4–252	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	216	207	155

## Trust Funds

## SCIENCE, SPACE, AND TECHNOLOGY EDUCATION TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 080–8978–0–7–503	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	15	15	15
0198 Reconciliation adjustment .....			
0199 Balance, start of year .....	15	15	15

Receipts:				
Current law:				
1140	Earnings on Investments, Science, Space and Technology Education Trust Fund .....	1	1	1
2000	Total: Balances and receipts .....	16	16	16
Appropriations:				
Current law:				
2101	Science, Space, and Technology Education Trust Fund .....	-1	-1	-1
5099	Balance, end of year .....	15	15	15

**Program and Financing** (in millions of dollars)

Identification code 080-8978-0-7-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Science, Space, and Technology Education Trust Fund .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	1	1
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1		
4101 Outlays from mandatory balances .....		1	1
4110 Outlays, gross (total) .....	1	1	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	1	1	1
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	15	16	16
5001 Total investments, EOY: Federal securities: Par value .....	16	16	16

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
080-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	3	4	4
General Fund Offsetting receipts from the public .....	3	4	4
Intragovernmental payments:			
080-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	1	2	2
General Fund Intragovernmental payments .....	1	2	2

**ADMINISTRATIVE PROVISIONS**

(INCLUDING TRANSFERS OF FUNDS)

Funds for any announced prize otherwise authorized shall remain available, without fiscal year limitation, until a prize is claimed or the offer is withdrawn.

Not to exceed 10 percent of any appropriation made available for the current fiscal year for the National Aeronautics and Space Administration in this Act may be transferred between such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 20 percent by any such transfers. Any funds transferred to "Construction and Environmental Compliance and Restoration" for construction activities shall not increase that account by more than 20 percent. Balances so transferred shall be merged with and available for the same purposes and the same time period as the appropriations to which transferred. Any transfer pursuant to this provision shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

Not to exceed 5 percent of any appropriation provided for the National Aeronautics and Space Administration under previous appropriations Acts that remains available for obligation or expenditure in fiscal year 2026 may be transferred between such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by any such transfers. Any transfer pursuant to this provision shall retain its original availability and shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

The spending plan required by this Act shall be provided by the National Aeronautics and Space Administration at the theme, program, project, and activity level. The spending plan, as well as any subsequent change of an amount established in that spending plan that meets the notification requirements of section 504 of this Act, shall be treated as a reprogramming under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.

Amounts made available in the current-year Construction and Environmental Compliance and Restoration (CECR) appropriation may be applied to CECR projects funded under previous years' CECR appropriations. Use of current-year funds under this provision shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

Not to exceed \$32,600,000 made available to the National Aeronautics and Space Administration for the current fiscal year in this Act may be transferred to the Working Capital Fund of the National Aeronautics and Space Administration. Balances so transferred shall be available until expended only for activities described in section 30102(b)(3) of title 51, United States Code, as amended by this Act, and shall remain available until expended. Any transfer pursuant to this provision shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

There is hereby established in the Treasury of the United States a fund to be known as the "National Aeronautics and Space Administration Nonrecurring Expenses Fund" (the Fund). Unobligated balances of expired discretionary funds appropriated for this or any succeeding fiscal year from the General Fund of the Treasury to the National Aeronautics and Space Administration (NASA) by this or any other Act may be transferred (not later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated) into the Fund. Amounts deposited in the Fund shall be available until expended, and in addition to such other funds as may be available for such purposes, for facilities infrastructure improvements, including nonrecurring maintenance, necessary for the operation of NASA, subject to approval by the Office of Management and Budget. Amounts in the Fund shall not be available for the purpose described in subsection (b)(3) of section 30102 of title 51, United States Code. Amounts in the Fund may be obligated only after the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of the planned use of funds.





# NATIONAL SCIENCE FOUNDATION

## Federal Funds

### RESEARCH AND RELATED ACTIVITIES

For necessary expenses in carrying out the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.), and Public Law 86–209 (42 U.S.C. 1880 et seq.); services as authorized by section 3109 of title 5, United States Code; maintenance and operation of aircraft and purchase of flight services for research support; acquisition of aircraft; and authorized travel; \$3,276,150,000, to remain available until September 30, 2027: Provided, That of the amounts appropriated under this heading, not to exceed \$500,000,000 shall remain available until expended for polar research and operations support, and for reimbursement to other Federal agencies for operational and science support and logistical and other related activities for the United States Antarctic program: Provided further, That of the amounts in the preceding proviso, not less than \$109,310,000 shall be for U.S. Antarctic Logistical Support: Provided further, That receipts for scientific support services and materials furnished by the National Research Centers and other National Science Foundation supported research facilities may be credited to this appropriation.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

### Program and Financing (in millions of dollars)

Identification code 049–0100–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Biological Sciences .....	820	786	225
0002 Computer and Information Science and Engineering .....	982	952	346
0003 Engineering .....	764	736	185
0005 Geosciences .....	1,017	1,013	376
0006 Mathematical and Physical Sciences .....	1,551	1,513	515
0007 Social, Behavioral and Economic Sciences .....	299	291	94
0008 Integrative Activities .....	609	548	178
0009 Office of International Science and Engineering .....	68	48	13
0010 Office of Polar Programs .....	571	578	497
0011 Technology, Innovation, and Partnerships .....	768	657	350
0013 Arctic Research Commission .....	2	2	1
0015 Mission Support Services .....	.....	134	197
0016 Office of the Chief of Research Security Strategy and Policy .....	.....	14	10
0020 STEM Education .....	.....	.....	288
0091 Direct program activities, subtotal .....	7,451	7,272	3,275
0402 Spectrum Relocation Fund .....	.....	10	.....
0491 Direct program activities, subtotal .....	.....	10	.....
0799 Total direct obligations .....	7,451	7,282	3,275
0801 Research and Related Activities (Reimbursable) .....	90	129	120
0900 Total new obligations, unexpired accounts .....	7,541	7,411	3,395
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	414	141	39
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	414	.....	.....
1010 Unobligated balance transfer to other accts [049–0180] .....	-23	.....	.....
1021 Recoveries of prior year unpaid obligations .....	29	.....	.....
1070 Unobligated balance (total) .....	420	141	39
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7,177	7,176	3,276
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512] ....	.....	10	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	56	123	126
1701 Change in uncollected payments, Federal sources .....	33	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	89	123	126
1900 Budget authority (total) .....	7,266	7,309	3,402
1930 Total budgetary resources available .....	7,686	7,450	3,441
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-4	.....	.....
1941 Unexpired unobligated balance, end of year .....	141	39	46
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14,409	14,407	13,768
3010 New obligations, unexpired accounts .....	7,541	7,411	3,395
3011 Obligations ("upward adjustments"), expired accounts .....	84	.....	.....
3020 Outlays (gross) .....	-7,503	-8,050	-7,385
3040 Recoveries of prior year unpaid obligations, unexpired .....	-29	.....	.....

3041 Recoveries of prior year unpaid obligations, expired .....	-95	.....	.....
3050 Unpaid obligations, end of year .....	14,407	13,768	9,778
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-105	-117	-117
3070 Change in uncollected pymts, Fed sources, unexpired .....	-33	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	21	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-117	-117	-117
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14,304	14,290	13,651
3200 Obligated balance, end of year .....	14,290	13,651	9,661
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7,266	7,299	3,402
Outlays, gross:			
4010 Outlays from new discretionary authority .....	954	1,558	781
4011 Outlays from discretionary balances .....	6,431	6,445	6,556
4020 Outlays, gross (total) .....	7,385	8,003	7,337
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-77	-123	-126
4033 Non-Federal sources .....	-79	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-156	-123	-126
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-33	.....	.....
4052 Offsetting collections credited to expired accounts .....	100	.....	.....
4060 Additional offsets against budget authority only (total) .....	67	.....	.....
4070 Budget authority, net (discretionary) .....	7,177	7,176	3,276
4080 Outlays, net (discretionary) .....	7,229	7,880	7,211
Mandatory:			
4090 Budget authority, gross .....	.....	10	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	7	.....
4101 Outlays from mandatory balances .....	118	40	48
4110 Outlays, gross (total) .....	118	47	48
4180 Budget authority, net (total) .....	7,177	7,186	3,276
4190 Outlays, net (total) .....	7,347	7,927	7,259

The Research and Related Activities appropriation enables the United States to provide leadership and promote progress across the expanding frontiers of scientific and engineering research and education.

The major research program activities of NSF are:

**Biological Sciences.**—This activity supports understanding how complex living systems function and interact with each other and with non-living systems, with research crossing scales from molecules to cells through organisms to ecosystems. This activity's investment portfolio includes projects on understanding the fundamental characteristics of biological energy systems; the changing dynamics of the biosphere; infrastructure and research resources such as databases, research centers, and observatories; and efforts to develop the next generation of biological researchers.

**Computer and Information Science and Engineering.**—This activity promotes the progress of computing, communication and information science and engineering research and education, and advances the development and use of advanced cyberinfrastructure across the science and engineering research enterprise; promotes understanding of the principles and uses of computing and information technology in society; and contributes to universal, trustworthy, transparent, and affordable participation in a knowledge-based economy.

**Engineering.**—This activity aims to grow and strengthen U.S. engineering capabilities in research fields including bioengineering, communications systems, manufacturing innovation, quantum technologies, and other emerging technology domains.

**Geosciences.**—This activity is focused on understanding the many processes that affect the global environment and earth system through research in earth, ocean, atmospheric, and geospace sciences. This activity supports basic research, facilities and infrastructure, and workforce development that enable understanding of the integrated earth system including disruptive processes such as earthquakes and storms.

## RESEARCH AND RELATED ACTIVITIES—Continued

**Mathematical and Physical Sciences.**—Research in this activity is directed at increasing understanding of natural laws and phenomena across the astronomical sciences, chemistry, materials sciences, mathematical sciences, and physics. Research support is available in multiple modalities ranging from multi-user facilities and mid-scale instrumentation to individual investigator awards, from sites for undergraduate research experiences to early career faculty development and collaborative efforts.

**Social, Behavioral, and Economic Sciences.**—This activity supports research, education, and infrastructure in the social, behavioral, cognitive, and economic sciences and funds the collection and dissemination of statistics on the science and engineering enterprise.

**Office of International Science and Engineering (OISE).**—This activity serves as the focal point of international activities at NSF. In addition to strategic funding and co-funding that targets catalytic partnerships and workforce-building international research opportunities, OISE advances NSF's global science leadership through extensive interactions with U.S. and global counterpart agencies and organizations.

**Office of Polar Programs.**—This activity supports Arctic and Antarctic research and operational science support and other related activities for United States polar research programs, including funding to support Federal agencies' logistical needs in the Arctic and Antarctica, research collaborations, and related activities supported by the United States Antarctic Program.

**Integrative Activities.**—This activity supports innovative, transdisciplinary team science, advanced research infrastructure, use-inspired research, and emerging national research priorities. This activity provides support for a federally funded Research and Development Center, the Science and Technology Policy Institute.

**Technology, Innovation, and Partnerships (TIP).**—This activity advances key technologies and addresses national, societal and geostrategic challenges; accelerates the translation of research results from the lab to the market and society; and cultivates new education pathways leading to a skilled technical workforce comprising researchers, practitioners, technicians, entrepreneurs, and educators. TIP will accomplish these objectives by catalyzing strategic partnerships that link together academia, industry, government, nonprofits, civil society, and communities of practice to cultivate innovation ecosystems throughout the U.S., growing regional economies, creating the jobs of the future, and enhancing the Nation's long-term competitiveness.

**Mission Support Services.**—This activity provides for mission-related IT and Data Management investments that support the merit review process. In addition, this activity supports policy matters of NSF-wide scope and mission-related investments with broad programmatic benefit as well as cross-agency initiatives to which NSF is mandated to contribute.

**Office of the Chief of Research Security Strategy and Policy (OCRSSP).**—This activity supports investments to identify risks to the U.S. research enterprise and develop research security policy and best practices to address those risks. OCRSSP implements its mission through coordination within NSF and with other U.S. government (USG) agencies, the Office of Science and Technology Policy and the National Science and Technology Council (NSTC) as well as stakeholders from the domestic and international research communities.

**STEM Education (EDU).**—EDU supports research on science, technology, engineering, and mathematics (STEM) teaching and learning to provide the evidence base for improvements in education at all levels in the STEM disciplines. Advanced technological education programs strengthen student preparation for the high-technology workforce. These activities enhance both graduate and undergraduate education and training in STEM fields.

The *United States Arctic Research Commission (USARC)* is an independent agency, funded through NSF's appropriations. USARC promotes Arctic research and recommends national Arctic research policies to guide Federal

agencies in developing and implementing their research programs in the Arctic region.

## Object Classification (in millions of dollars)

Identification code 049–0100–0–1–999	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.8 Personnel compensation: Special personal services payments .....	63	62	28
21.0 Travel and transportation of persons .....	10	10	4
25.1 Advisory and assistance services .....	225	220	99
25.2 Other services from non-Federal sources .....	20	20	9
25.3 Other goods and services from Federal sources .....	200	195	88
25.4 Operation and maintenance of facilities .....	311	304	137
25.5 Research and development contracts .....	64	63	28
25.7 Operation and maintenance of equipment .....	1	1	.....
31.0 Equipment .....	5	5	2
41.0 Grants, subsidies, and contributions .....	6,551	6,402	2,880
99.0 Direct obligations .....	7,450	7,282	3,275
99.0 Reimbursable obligations .....	90	129	120
99.5 Adjustment for rounding .....	1	.....	.....
99.9 Total new obligations, unexpired accounts .....	7,541	7,411	3,395

## Employment Summary

Identification code 049–0100–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	3	3

## MAJOR RESEARCH EQUIPMENT AND FACILITIES CONSTRUCTION

*For necessary expenses for the acquisition, construction, commissioning, and upgrading of major research equipment, facilities, and other such capital assets pursuant to the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.), including authorized travel, \$251,000,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 049–0551–0–1–251	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Major Research Equipment and Facilities Construction .....	253	329	251
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	361	343	14
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	361	.....	.....
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	362	343	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	234	.....	251
1900 Budget authority (total) .....	234	.....	251
1930 Total budgetary resources available .....	596	343	265
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	343	14	14
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	475	494	563
3010 New obligations, unexpired accounts .....	253	329	251
3020 Outlays (gross) .....	-233	-260	-273
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	494	563	541
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	475	494	563
3200 Obligated balance, end of year .....	494	563	541
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	234	.....	251
Outlays, gross:			
4010 Outlays from new discretionary authority .....	33	.....	15
4011 Outlays from discretionary balances .....	199	250	254
4020 Outlays, gross (total) .....	232	250	269

Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	1	10	4
4180	Budget authority, net (total) .....	234	.....	251
4190	Outlays, net (total) .....	233	260	273

This appropriation supports the acquisition, construction, and commissioning of unique national research platforms and major and mid-scale research facilities and equipment.

**Object Classification** (in millions of dollars)

Identification code 049–0551–0–1–251		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.1	Advisory and assistance services .....	1	1	1
25.3	Other goods and services from Federal sources .....	6	6	6
25.4	Operation and maintenance of facilities .....	24	30	30
41.0	Grants, subsidies, and contributions .....	223	292	214
99.0	Direct obligations .....	254	329	251
99.5	Adjustment for rounding .....	-1		
99.9	Total new obligations, unexpired accounts .....	253	329	251

**CREATING HELPFUL INCENTIVES TO PRODUCE SEMICONDUCTORS (CHIPS) FOR AMERICA  
WORKFORCE AND EDUCATION FUND**

**Program and Financing** (in millions of dollars)

Identification code 049–0108–0–1–251		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	CHIPS for America Workforce and Education .....		75	50
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....		25	
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	25	50	50
1900	Budget authority (total) .....	25	50	50
1930	Total budgetary resources available .....	25	75	50
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	25		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	24	21	71
3010	New obligations, unexpired accounts .....		75	50
3020	Outlays (gross) .....	-3	-25	-37
3050	Unpaid obligations, end of year .....	21	71	84
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	24	21	71
3200	Obligated balance, end of year .....	21	71	84
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	25	50	50
Outlays, gross:				
4100	Outlays from new mandatory authority .....		10	10
4101	Outlays from mandatory balances .....	3	15	27
4110	Outlays, gross (total) .....	3	25	37
4180	Budget authority, net (total) .....	25	50	50
4190	Outlays, net (total) .....	3	25	37

This appropriation enables the United States to provide leadership and promote progress for microelectronics workforce education and development activities.

**Object Classification** (in millions of dollars)

Identification code 049–0108–0–1–251		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.1	Advisory and assistance services .....		25	
41.0	Grants, subsidies, and contributions .....		50	50

99.9	Total new obligations, unexpired accounts .....	75	50
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**AGENCY OPERATIONS AND AWARD MANAGEMENT**

*For agency operations and award management necessary in carrying out the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.); services authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles; uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; rental of conference rooms in the District of Columbia; and reimbursement of the Department of Homeland Security for security guard services; \$355,000,000, to remain available until September 30, 2027: Provided, That not to exceed \$8,280 is for official reception and representation expenses: Provided further, That contracts may be entered into under this heading in fiscal years 2026 and 2027 for maintenance and operation of facilities and for other services to be provided during the next fiscal year.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 049–0180–0–1–251		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Agency Operations and Award Management .....	471	448	355
0799	Total direct obligations .....	471	448	355
0801	Agency Operations and Award Management (Reimbursable) .....	6	10	10
0900	Total new obligations, unexpired accounts .....	477	458	365
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....		1	
1011	Unobligated balance transfer from other acct [049–0106] .....	1		
1011	Unobligated balance transfer from other acct [049–0100] .....	23		
1070	Unobligated balance (total) .....	24	1	
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	448	448	355
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	5	10	10
1701	Change in uncollected payments, Federal sources .....	1		
1750	Spending auth from offsetting collections, disc (total) .....	6	10	10
1900	Budget authority (total) .....	454	458	365
1930	Total budgetary resources available .....	478	459	365
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....		-1	
1941	Unexpired unobligated balance, end of year .....	1		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	128	132	102
3010	New obligations, unexpired accounts .....	477	458	365
3011	Obligations ("upward adjustments"), expired accounts .....	1		
3020	Outlays (gross) .....	-470	-488	-390
3041	Recoveries of prior year unpaid obligations, expired .....	-4		
3050	Unpaid obligations, end of year .....	132	102	77
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-2	-2
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090	Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	127	130	100
3200	Obligated balance, end of year .....	130	100	75
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	454	458	365
Outlays, gross:				
4010	Outlays from new discretionary authority .....	340	377	301
4011	Outlays from discretionary balances .....	130	111	89
4020	Outlays, gross (total) .....	470	488	390
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-5	-10	-10
4033	Non-Federal sources .....	-1		
4040	Offsets against gross budget authority and outlays (total) ....	-6	-10	-10

## AGENCY OPERATIONS AND AWARD MANAGEMENT—Continued

## Program and Financing—Continued

Identification code 049-0180-0-1-251	2024 actual	2025 est.	2026 est.
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4052 Offsetting collections credited to expired accounts .....	1		
4070 Budget authority, net (discretionary) .....	448	448	355
4080 Outlays, net (discretionary) .....	464	478	380
4180 Budget authority, net (total) .....	448	448	355
4190 Outlays, net (total) .....	464	478	380

This account funds NSF's scientific, professional, and administrative workforce; the physical and technological infrastructure necessary for a productive, safe, and secure work environment; and the essential business operations critical to NSF's administrative processes.

## Object Classification (in millions of dollars)

Identification code 049-0180-0-1-251	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	218	236	191
11.3 Other than full-time permanent .....	12	12	11
11.5 Other personnel compensation .....	9	9	8
11.9 Total personnel compensation .....	239	257	210
12.1 Civilian personnel benefits .....	81	86	70
21.0 Travel and transportation of persons .....	6	2	7
22.0 Transportation of things .....	1	1	
23.1 Rental payments .....	26	33	32
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	58	32	20
25.2 Other services from non-Federal sources .....	49	30	10
25.3 Other goods and services from Federal sources .....	5	4	4
31.0 Equipment .....	3	1	
99.0 Direct obligations .....	470	448	355
99.0 Reimbursable obligations .....	6	10	10
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	477	458	365

## Employment Summary

Identification code 049-0180-0-1-251	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,474	1,445	1,227

## OFFICE OF THE NATIONAL SCIENCE BOARD

For necessary expenses (including payment of salaries, authorized travel, hire of passenger motor vehicles, the rental of conference rooms in the District of Columbia, and the employment of experts and consultants under section 3109 of title 5, United States Code) involved in carrying out section 4 of the National Science Foundation Act of 1950 (42 U.S.C. 1863) and Public Law 86-209 (42 U.S.C. 1880 et seq.), \$3,000,000: Provided, That not to exceed \$2,500 shall be available for official reception and representation expenses.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 049-0350-0-1-251	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of the National Science Board .....	5	5	3
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	3
1930 Total budgetary resources available .....	5	5	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1

3010 New obligations, unexpired accounts .....	5	5	3
3020 Outlays (gross) .....	-5	-5	-3
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1

## Budget authority and outlays, net:

Discretionary:			
Budget authority, gross:			
4000 Budget authority, gross .....	5	5	3
Outlays, gross:			
Outlays from new discretionary authority:			
4010 Outlays from new discretionary authority .....	4	4	2
Outlays from discretionary balances:			
4011 Outlays from discretionary balances .....	1	1	1
4020 Outlays, gross (total) .....	5	5	3
4180 Budget authority, net (total) .....	5	5	3
4190 Outlays, net (total) .....	5	5	3

This appropriation supports the National Science Board, which provides policy-making and related responsibilities for NSF and provides guidance on significant national policy issues in science and engineering research and education, as required by law.

## Object Classification (in millions of dollars)

Identification code 049-0350-0-1-251	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2	2	2
11.3 Other than full-time permanent .....	1	1	
11.9 Total personnel compensation .....	3	3	2
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	1	1	
99.0 Direct obligations .....	5	5	3
99.9 Total new obligations, unexpired accounts .....	5	5	3

## Employment Summary

Identification code 049-0350-0-1-251	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	17	15	13

## OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General as authorized by the Inspector General Act of 1978, \$18,000,000, of which \$1,300,000 shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 049-0300-0-1-251	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Inspector General .....	23	24	18
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	24	24	18
1900 Budget authority (total) .....	24	24	18
1930 Total budgetary resources available .....	24	25	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	3	3
3010 New obligations, unexpired accounts .....	23	24	18
3020 Outlays (gross) .....	-24	-24	-19
3050 Unpaid obligations, end of year .....	3	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	3	3

3200	Obligated balance, end of year .....	3	3	2
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	24	24	18
Outlays, gross:				
4010	Outlays from new discretionary authority .....	21	20	15
4011	Outlays from discretionary balances .....	3	4	4
4020	Outlays, gross (total) .....	24	24	19
4180	Budget authority, net (total) .....	24	24	18
4190	Outlays, net (total) .....	24	24	19

This appropriation provides agency-wide audit and investigative functions to (1) identify, review, and report on management and administrative deficiencies which create conditions for existing or potential instances of fraud, waste, and mismanagement; (2) pursue allegations and indicators of fraud, waste, abuse and misconduct; and (3) recommend criminal, civic and administrative actions when appropriate, consistent with the Inspector General Act of 1978.

#### Object Classification (in millions of dollars)

Identification code 049-0300-0-1-251	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	13	15	12
12.1 Civilian personnel benefits .....	5	6	4
25.1 Advisory and assistance services .....			1
25.2 Other services from non-Federal sources .....	2	1	
25.3 Other goods and services from Federal sources .....	1	1	1
31.0 Equipment .....	1	1	
99.0 Direct obligations .....	22	24	18
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	23	24	18

#### Employment Summary

Identification code 049-0300-0-1-251	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	86	86	66

#### STEM EDUCATION

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 049-0106-0-1-251	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 STEM Education (formerly Education and Human Resources) ....	1,206	1,266	
0100 Total Disc obligations .....	1,206	1,266	
0302 S-STEM Scholarships for STEM .....	76	104	209
0303 ITEST grants for Mathematics, Science, or Engineering enrichment courses .....	30	35	68
0391 Total Mandatory Obligations (H-1B) .....	106	139	277
0799 Total direct obligations .....	1,312	1,405	277
0801 Education and Human Resources (Reimbursable) .....	6	10	
0900 Total new obligations, unexpired accounts .....	1,318	1,415	277
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	193	223	128
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	113		
1010 Unobligated balance transfer to other accts [049-0180] .....	-1		
1021 Recoveries of prior year unpaid obligations .....	13		
1070 Unobligated balance (total) .....	205	223	128
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,172	1,172	
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	159	137	150
1203 Appropriation (previously unavailable)(special or trust) ....	8	9	8

1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-8	-9
1232	Appropriation temporarily reduced .....	-9	
1260	Appropriations, mandatory (total) .....	158	138
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	3	10
1701	Change in uncollected payments, Federal sources .....	4	
1750	Spending auth from offsetting collections, disc (total) .....	7	10
1900	Budget authority (total) .....	1,337	1,320
1930	Total budgetary resources available .....	1,542	1,543
Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-1	
1941	Unexpired unobligated balance, end of year .....	223	128

#### Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	3,456	3,376
3010	New obligations, unexpired accounts .....	1,318	1,415
3011	Obligations ("upward adjustments"), expired accounts .....	8	
3020	Outlays (gross) .....	-1,360	-1,843
3040	Recoveries of prior year unpaid obligations, unexpired .....	-13	
3041	Recoveries of prior year unpaid obligations, expired .....	-33	
3050	Unpaid obligations, end of year .....	3,376	2,948
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-20	-21
3070	Change in uncollected pymts, Fed sources, unexpired .....	-4	
3071	Change in uncollected pymts, Fed sources, expired .....	3	
3090	Uncollected pymts, Fed sources, end of year .....	-21	-21
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	3,436	3,355
3200	Obligated balance, end of year .....	3,355	2,927

#### Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross .....	1,179	1,182
Outlays, gross:			
4010	Outlays from new discretionary authority .....	33	174
4011	Outlays from discretionary balances .....	1,151	1,447
4020	Outlays, gross (total) .....	1,184	1,621
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-5	-10
4033	Non-Federal sources .....	-7	
4040	Offsets against gross budget authority and outlays (total) ....	-12	-10
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-4	
4052	Offsetting collections credited to expired accounts .....	9	
4060	Additional offsets against budget authority only (total) .....	5	
4070	Budget authority, net (discretionary) .....	1,172	1,172
4080	Outlays, net (discretionary) .....	1,172	1,611
Mandatory:			
4090	Budget authority, gross .....	158	138
Outlays, gross:			
4100	Outlays from new mandatory authority .....	1	8
4101	Outlays from mandatory balances .....	175	214
4110	Outlays, gross (total) .....	176	222
4180	Budget authority, net (total) .....	1,330	1,310
4190	Outlays, net (total) .....	1,348	1,833

#### Object Classification (in millions of dollars)

Identification code 049-0106-0-1-251	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.8 Personnel compensation: Special personal service pymts .....	7	7	
21.0 Travel and transportation of persons .....	1	1	
25.1 Advisory and assistance services .....	40	43	
25.3 Other goods and services from Federal sources .....	4	4	
25.5 Research and development contracts .....	2	2	
41.0 Grants, subsidies, and contributions .....	1,258	1,348	277
99.0 Direct obligations .....	1,312	1,405	277
99.0 Reimbursable obligations .....	6	10	
99.9 Total new obligations, unexpired accounts .....	1,318	1,415	277

**Trust Funds****DONATIONS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 049–8960–0–7–251	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Donations, National Science Foundation .....	31	40	40
2000 Total: Balances and receipts .....	31	40	40
Appropriations:			
Current law:			
2101 Donations .....	-31	-40	-40
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 049–8960–0–7–251	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 General Trust Fund .....	35	40	40
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	27	23	23
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	31	40	40
1930 Total budgetary resources available .....	58	63	63
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	23	23	23
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	36	56	25
3010 New obligations, unexpired accounts .....	35	40	40
3020 Outlays (gross) .....	-15	-71	-40
3050 Unpaid obligations, end of year .....	56	25	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	36	56	25
3200 Obligated balance, end of year .....	56	25	25
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	31	40	40
Outlays, gross:			
4100 Outlays from new mandatory authority .....		24	24
4101 Outlays from mandatory balances .....	15	47	16
4110 Outlays, gross (total) .....	15	71	40
4180 Budget authority, net (total) .....	31	40	40

4190 Outlays, net (total) .....	15	71	40
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This account consists of contributions from organizations and individuals to fund various efforts in science, research, and education supported by NSF.

**Object Classification** (in millions of dollars)

Identification code 049–8960–0–7–251	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	2	2	2
41.0 Grants, subsidies, and contributions .....	33	38	38
99.0 Direct obligations .....	35	40	40
99.9 Total new obligations, unexpired accounts .....	35	40	40

**ADMINISTRATIVE PROVISIONS****(INCLUDING TRANSFER OF FUNDS)**

*Not to exceed 5 percent of any appropriation made available for the current fiscal year for the National Science Foundation in this Act may be transferred between such appropriations, but no such appropriation shall be increased by more than 10 percent by any such transfers. Any transfer pursuant to this paragraph shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.*

*The Director of the National Science Foundation (NSF) shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 30 days in advance of any planned divestment through transfer, decommissioning, termination, or deconstruction of any NSF-owned facilities or any NSF capital assets (including land, structures, and equipment) valued greater than \$2,500,000.*

*This title may be cited as the "Science Appropriations Act, 2026".*

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
049–320000 Collections of Receivables from Canceled Accounts .....	1	1	1
049–322000 All Other General Fund Proprietary Receipts Including			
Budget Clearing Accounts .....	15	5	5
General Fund Offsetting receipts from the public .....	16	6	6

# OFFICE OF PERSONNEL MANAGEMENT

## Federal Funds

### POSTAL SERVICE HEALTH BENEFITS PROGRAM IMPLEMENTATION FUND

#### Program and Financing (in millions of dollars)

Identification code 024–0813–0–1–551		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Direct program activity .....	6		
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	13	7	7
1930	Total budgetary resources available .....	13	7	7
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	7	7	7
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	45	26	
3010	New obligations, unexpired accounts .....	6		
3020	Outlays (gross) .....	-25	-26	
3050	Unpaid obligations, end of year .....	26		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	45	26	
3200	Obligated balance, end of year .....	26		
<b>Budget authority and outlays, net:</b>				
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	25	26	
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	25	26	

#### Object Classification (in millions of dollars)

Identification code 024–0813–0–1–551		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	4		
12.1	Civilian personnel benefits .....	2		
99.9	Total new obligations, unexpired accounts .....	6		

#### Employment Summary

Identification code 024–0813–0–1–551		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	51		

## SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF TRUST FUNDS)

For necessary expenses to carry out functions of the Office of Personnel Management (OPM) pursuant to Reorganization Plan Numbered 2 of 1978 and the Civil Service Reform Act of 1978, including services as authorized by 5 U.S.C. 3109; medical examinations performed for veterans by private physicians on a fee basis; rental of conference rooms in the District of Columbia and elsewhere; hire of passenger motor vehicles; not to exceed \$2,500 for official reception and representation expenses; and payment of per diem and/or subsistence allowances to employees where Voting Rights Act activities require an employee to remain overnight at his or her post of duty, \$167,535,000: Provided, That of the total amount made available under this heading, \$10,898,000 may remain available until expended, for information technology modernization and Trust Fund Federal Financial System migration or modernization, and shall be in addition to funds otherwise made available for such purposes: Provided further, That, in addition to amounts otherwise available, \$214,605,000, for administrative expenses, to be transferred from the appropriate trust funds of OPM without regard to other statutes, including direct procurement of printed materials, for the retirement and insurance programs: Provided further, That the provisions of this appropriation shall not affect the authority to use applicable trust funds as provided by sections 8348(a)(1)(B), 8958(f)(2)(A), 8988(f)(2)(A), and 9004(f)(2)(A) of title 5, United States Code: Provided further, That no part of this appropriation shall be available for salaries and expenses of the Legal Exam-

ing Unit of OPM established pursuant to Executive Order No. 9358 of July 1, 1943, or any successor unit of like purpose: Provided further, That the President's Commission on White House Fellows, established by Executive Order No. 11183 of October 3, 1964, may, during fiscal year 2026, accept donations of money, property, and personal services: Provided further, That such donations, including those from prior years, may be used for the development of publicity materials to provide information about the White House Fellows, except that no such donations shall be accepted for travel or reimbursement of travel expenses, or for the salaries of employees of such Commission: Provided further, That not to exceed 5 percent of amounts made available under this heading may be transferred to an information technology working capital fund established for purposes authorized by subtitle G of title X of division A of the National Defense Authorization Act for Fiscal Year 2018 (Public Law 115–91; 40 U.S.C. 11301 note): Provided further, That the OPM Director shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 15 days in advance of any transfer under the preceding proviso: Provided further, That amounts transferred to such a fund under such transfer authority from any organizational category of OPM shall not exceed 5 percent of each such organizational category's budget as identified in the report required by section 608 of this Act: Provided further, That amounts transferred to such a fund shall remain available for obligation through September 30, 2029.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 024–0100–0–1–805		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Office of Workforce Policy and Innovation .....	39	39	30
0002	Merit System Audit & Compliance .....	14	14	9
0003	Office of the Chief Financial Officer .....	6	2	2
0004	Office of the Chief Information Officer .....	55	68	50
0005	Executive Services .....	58	12	9
0007	Health and Insurance .....	15	19	
0008	Retirement Services .....		7	
0009	Administrative Services and Centrally Financed .....	18	45	61
0010	Human Capital Data Management & Modernization .....	11	13	7
0100	Total direct program .....	216	219	168
0799	Total direct obligations .....	216	219	168
0801	Trust Fund activity .....	495	193	214
0900	Total new obligations, unexpired accounts .....	711	412	382
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	22	25	56
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	14		
1011	Unobligated balance transfer from other acct [047–0616] .....	2		
1070	Unobligated balance (total) .....	24	25	56
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	219	219	168
1120	Appropriations transferred to other acct [024–1162] .....	-5		
1160	Appropriation, discretionary (total) .....	214	219	168
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	298	193	214
1701	Change in uncollected payments, Federal sources .....	92		
1750	Spending auth from offsetting collections, disc (total) .....	390	193	214
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	94	31	
1801	Change in uncollected payments, Federal sources .....	31		
1850	Spending auth from offsetting collections, mand (total) .....	125	31	
1900	Budget authority (total) .....	729	443	382
1930	Total budgetary resources available .....	753	468	438
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-17		
1941	Unexpired unobligated balance, end of year .....	25	56	56
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	254	272	
3010	New obligations, unexpired accounts .....	711	412	382
3011	Obligations ("upward adjustments"), expired accounts .....	21		
3020	Outlays (gross) .....	-696	-684	-382
3041	Recoveries of prior year unpaid obligations, expired .....	-18		

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 024–0100–0–1–805	2024 actual	2025 est.	2026 est.
3050 Unpaid obligations, end of year .....	272	.....	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-281	-260	-260
3070 Change in uncollected pymts, Fed sources, unexpired .....	-123	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	144	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-260	-260	-260
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-27	12	-260
3200 Obligated balance, end of year .....	12	-260	-260
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	604	412	382
Outlays, gross:			
4010 Outlays from new discretionary authority .....	403	384	360
4011 Outlays from discretionary balances .....	182	28	22
4020 Outlays, gross (total) .....	585	412	382
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-400	-193	-214
4033 Non-Federal sources .....	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-401	-193	-214
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-92	.....	.....
4052 Offsetting collections credited to expired accounts .....	103	.....	.....
4060 Additional offsets against budget authority only (total) .....	11	.....	.....
4070 Budget authority, net (discretionary) .....	214	219	168
4080 Outlays, net (discretionary) .....	184	219	168
Mandatory:			
4090 Budget authority, gross .....	125	31	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	79	22	.....
4101 Outlays from mandatory balances .....	32	250	.....
4110 Outlays, gross (total) .....	111	272	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-122	-31	.....
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-31	.....	.....
4142 Offsetting collections credited to expired accounts .....	28	.....	.....
4150 Additional offsets against budget authority only (total) .....	-3	.....	.....
4170 Outlays, net (mandatory) .....	-11	241	.....
4180 Budget authority, net (total) .....	214	219	168
4190 Outlays, net (total) .....	173	460	168

The functions and objectives of OPM's major organizations are:

**Office of Workplace Policy and Innovation.**—Develops human resource (HR) policies for Executive Branch agencies and provides policy direction and leadership in designing, developing, and promulgating Government-wide HR systems and programs for recruitment, staffing, classification, pay, leave, training, performance management and recognition, employee development, and management of executive resources.

**Merit System Accountability and Compliance.**—Ensures Federal agency HR programs are effective, efficient, and meet merit system principles and related civil service requirements by working directly with other Federal agency Chief Human Capital Officers, Accountability Program Managers, HR managers and specialists. It improves agency programs that are not in compliance with Federal HR policies and regulation; and improves the effectiveness and efficiency of the agency programs to meet agency mission and objectives.

**Retirement Services Program.**—Administers the Civil Service Retirement System and the Federal Employees Retirement System, serving Federal retirees and survivors who receive monthly annuity payments. Retirement Services Program will continue to focus on making initial eligibility determinations, adjudicating new retirements, initiating survivor benefit payments, and calculating post retirement changes due to disability and death.

**Healthcare & Insurance.**—Administers the Federal Employees Health Benefits Program, the Postal Service Health Benefits Program, the Federal Employees' Group Life Insurance Program, the Federal Flexible Spending Account Program, the Federal Long Term Care Insurance Program, and the Federal Employee Dental and Vision Insurance Program. These programs provide a complete suite of insurance benefits for more than eight million Federal employees, retirees, and their families.

## Object Classification (in millions of dollars)

Identification code 024–0100–0–1–805	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	62	90	51
11.3 Other than full-time permanent .....	1	.....	.....
11.5 Other personnel compensation .....	2	.....	1
11.9 Total personnel compensation .....	65	90	52
12.1 Civilian personnel benefits .....	22	25	16
13.0 Benefits for former personnel .....	.....	1	1
21.0 Travel and transportation of persons .....	1	1	.....
22.0 Transportation of things .....	.....	.....	2
23.3 Communications, utilities, and miscellaneous charges .....	55	22	23
25.2 Other services from non-Federal sources .....	70	77	71
26.0 Supplies and materials .....	.....	.....	1
31.0 Equipment .....	3	3	2
99.0 Direct obligations .....	216	219	168
99.0 Reimbursable obligations .....	495	193	214
99.9 Total new obligations, unexpired accounts .....	711	412	382

## Employment Summary

Identification code 024–0100–0–1–805	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	782	795	454
2001 Reimbursable civilian full-time equivalent employment .....	1,159	1,129	996

## IT MODERNIZATION AND WORKING CAPITAL

## Program and Financing (in millions of dollars)

Identification code 024–1162–0–1–805	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	5	6	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	6	.....
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [024–0100] ....	5	.....	.....
1930 Total budgetary resources available .....	11	6	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	3	3
3010 New obligations, unexpired accounts .....	5	6	.....
3020 Outlays (gross) .....	-2	-6	.....
3050 Unpaid obligations, end of year .....	3	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	3	3
3200 Obligated balance, end of year .....	3	3	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	.....	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	2	6	.....
4180 Budget authority, net (total) .....	5	.....	.....
4190 Outlays, net (total) .....	2	6	.....



**Object Classification** (in millions of dollars)

Identification code 024–1162–0–1–805	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
23.3 Communications, utilities, and miscellaneous charges .....	5	.....	.....
25.2 Other services from non-Federal sources .....	.....	6	.....
99.9 Total new obligations, unexpired accounts .....	5	6	.....

**SALARIES AND EXPENSES**

(INCLUDING TRANSFER OF TRUST FUNDS)

*For necessary expenses of the Office of Inspector General in carrying out the provisions of chapter 4 of title 5, United States Code, including services as authorized by 5 U.S.C. 3109, hire of passenger motor vehicles, \$6,217,000, and in addition, not to exceed \$29,192,000 for administrative expenses to audit, investigate, and provide other oversight of the Office of Personnel Management's retirement and insurance programs, to be transferred from the appropriate trust funds of the Office of Personnel Management, as determined by the Inspector General: Provided, That the Inspector General is authorized to rent conference rooms in the District of Columbia and elsewhere.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 024–0400–0–1–805	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Program oversight (audits, investigations, etc.) .....	7	7	6
0801 Office of Inspector General (Reimbursable) .....	29	29	29
0900 Total new obligations, unexpired accounts .....	36	36	35
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	7	7	6
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	26	29	29
1701 Change in uncollected payments, Federal sources .....	3	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	29	29	29
1900 Budget authority (total) .....	36	36	35
1930 Total budgetary resources available .....	36	36	35
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	5	1
3010 New obligations, unexpired accounts .....	36	36	35
3020 Outlays (gross) .....	-37	-40	-35
3050 Unpaid obligations, end of year .....	5	1	1
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-7	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	5	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	-1	.....	-4
3200 Obligated balance, end of year .....	.....	-4	-4
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	36	36	35
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	32	35	34
4011 Outlays from discretionary balances .....	5	5	1
4020 Outlays, gross (total) .....	37	40	35
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-31	-29	-29
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
4052 Offsetting collections credited to expired accounts .....	5	.....	.....
4060 Additional offsets against budget authority only (total) .....	2	.....	.....
4070 Budget authority, net (discretionary) .....	7	7	6
4080 Outlays, net (discretionary) .....	6	11	6

4180 Budget authority, net (total) .....	7	7	6
4190 Outlays, net (total) .....	6	11	6

This appropriation funds the U.S. Office of Personnel Management (OPM) Office of Inspector General's (OIG) efforts to protect the integrity of OPM's programs and operations. The OPM OIG's audits, investigations, and administrative sanctions programs serve to prevent and detect fraud, waste, abuse, and mismanagement. The OPM OIG's Office of Audits conducts audits of OPM programs and operations. The Office of Audits issued 29 audit reports in fiscal year (FY) 2024, with questioned costs totaling over \$310 million. The majority of the Office of Audits' work involves the Federal Employees Health Benefits Program (FEHBP), auditing the health insurance carriers that contract with OPM as well as the pharmacy benefit managers these carriers use to administer the pharmacy benefit. In addition, the Office of Audits focuses on other key OPM benefits programs, including the Federal retirement program, the Federal Employees Group Life Insurance Program, the Federal Employee Dental and Vision Insurance Program, the Federal Long Term Care Insurance Program, and the Federal Flexible Spending Accounts. The OPM OIG also conducts information systems audits and cybersecurity assessments of OPM information systems as well as OPM contractor systems, such as those of FEHBP insurance carriers. The OPM OIG's longstanding expertise in these areas has been recognized and endorsed by the Congress. The OPM OIG's continued oversight of these efforts is essential to the IT security posture of OPM, its systems, and the highly sensitive data contained in these systems. The Office of Audits conducts nationwide studies of OPM programs from a broad, issue-based perspective, as well as evaluations of specific areas of operation and matters of urgent concern. Furthermore, the Office of Audits also conducts audits of OPM Revolving Fund programs and operations, and is responsible for the oversight of the OPM financial statement audit, which is conducted by an independent public accounting firm.

The OPM OIG's Office of Investigations detects and investigates improper and illegal activities potentially involving OPM programs, personnel, contractors, or operations. The Office of Investigations is a statutory Federal law enforcement organization; its special agents have the authority to carry firearms, issue subpoenas, and seek and execute both search and arrest warrants. In FY 2024, the OPM OIG's activities led to 14 arrests, 17 indictments/criminal informations, and 8 criminal convictions, resulting in over \$3 million in recoveries to the OPM Trust Funds. In addition, the Office of Investigations partnered with the U.S. Department of Justice (DOJ) and other Federal, State, and local law enforcement agencies to investigate and help prosecute and collect fines, penalties, and forfeitures to the Federal Government totaling over \$590 million.

Based on the evidence gathered during OPM OIG investigations, the Office of Investigations pursues appropriate remedies, including referrals to the DOJ for criminal prosecutions or civil action and/or referral to OPM or to the OIG's FEHBP Administrative Sanctions program. The Office of Investigations also investigates allegations of fraud against OPM programs, such as the FEHBP and the Civil Service and Federal Employees Retirement Systems. When appropriate, the Office of Investigations also conducts investigations of OPM internal operations and employee and contractor misconduct.

The OPM OIG FEHBP Administrative Sanctions program debars and suspends health care providers whose loss of licensure or conduct may pose a health and safety risk to FEHBP enrollees and their families or a financial threat to the FEHBP. In FY 2024, the OPM OIG was responsible for issuing 992 suspensions and debarments within the FEHBP. In January 2014, the Congress passed the OPM IG Act (Public Law 113–80). This legislation has provided the necessary funding for the OPM OIG to audit, investigate, and provide other oversight of the activities of the OPM Revolving Fund programs and operations. In April 2022, Congress passed the Postal Service Reform Act of 2022 (Public Law 117–108). The Act establishes a new Postal Service Health Benefits Program (PSHBP) within the FEHBP. The OPM OIG is committed to conducting strong, proactive

## SALARIES AND EXPENSES—Continued

oversight of the establishment and administration of the PSHBP within the OPM FEHBP.

## Object Classification (in millions of dollars)

Identification code 024-0400-0-1-805	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	3	3
12.1 Civilian personnel benefits .....	2	1	1
23.3 Communications, utilities, and miscellaneous charges .....	2	2	1
25.2 Other services from non-Federal sources .....		1	1
99.0 Direct obligations .....	7	7	6
99.0 Reimbursable obligations .....	29	29	29
99.9 Total new obligations, unexpired accounts .....	36	36	35

## Employment Summary

Identification code 024-0400-0-1-805	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	21	20	18
2001 Reimbursable civilian full-time equivalent employment .....	119	106	92

## GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

## Program and Financing (in millions of dollars)

Identification code 024-0206-0-1-551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Government contribution for annuitants benefits (1959 Act) .....	15,101	16,043	17,152
0900 Total new obligations, unexpired accounts (object class 13.0) .....	15,101	16,043	17,152
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	15,101	16,043	17,152
1930 Total budgetary resources available .....	15,101	16,043	17,152
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,681	1,751	1,871
3010 New obligations, unexpired accounts .....	15,101	16,043	17,152
3020 Outlays (gross) .....	-15,031	-15,923	-17,066
3050 Unpaid obligations, end of year .....	1,751	1,871	1,957
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,681	1,751	1,871
3200 Obligated balance, end of year .....	1,751	1,871	1,957

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	15,101	16,043	17,152
Outlays, gross:			
4100 Outlays from new mandatory authority .....	13,350	14,173	15,196
4101 Outlays from mandatory balances .....	1,681	1,750	1,870
4110 Outlays, gross (total) .....	15,031	15,923	17,066
4180 Budget authority, net (total) .....	15,101	16,043	17,152
4190 Outlays, net (total) .....	15,031	15,923	17,066

This appropriation covers: 1) the Government's share of the cost of health insurance for annuitants as defined in sections 8901 and 8906 of title 5, United States Code; 2) the Government's share of the cost of health insurance for annuitants (who were retired when the Federal employees health benefits law became effective), as defined in the Retired Federal Employees Health Benefits Act of 1960; and 3) the Government's contribution for payment of administrative expenses incurred by OPM in administration of the Act. The budget authority for this account recognizes the amounts being permitted by the Postal Service Retiree Health Benefits Fund to finance a portion of United States Postal Service annuitants' health benefit costs.

	2024 actual	2025 est.	2026 est.
FEHB .....	1,902,000	1,902,000	1,902,000
USPS annuitants (non-add) .....	496,000	496,000	496,000

REHB .....	29	23	19
Total, annuitants .....	1,902,029	1,902,023	1,902,019

## GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE

## Program and Financing (in millions of dollars)

Identification code 024-0500-0-1-602	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Government Payment for Annuitants, Employee Life Insurance (Direct) .....	42	42	43
0900 Total new obligations, unexpired accounts (object class 25.2) .....	42	42	43
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	42	42	43
1930 Total budgetary resources available .....	42	42	43
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	5	5
3010 New obligations, unexpired accounts .....	42	42	43
3020 Outlays (gross) .....	-42	-42	-43
3050 Unpaid obligations, end of year .....	5	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	5	5
3200 Obligated balance, end of year .....	5	5	5
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	42	42	43
Outlays, gross:			
4100 Outlays from new mandatory authority .....	37	37	38
4101 Outlays from mandatory balances .....	5	5	5
4110 Outlays, gross (total) .....	42	42	43
4180 Budget authority, net (total) .....	42	42	43
4190 Outlays, net (total) .....	42	42	43

Per Public Law 96-427, Federal Employees' Group Life Insurance Act of 1980, enacted October 10, 1980, this appropriation finances the Government's share of premiums, which is one-third the cost, for Basic life insurance for annuitants retiring after December 31, 1989, and who are less than 65 years old.

## PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND

## Program and Financing (in millions of dollars)

Identification code 024-0200-0-1-805	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Payment of Government share of retirement costs .....	23,314	24,400	25,700
0003 Transfers for interest on unfunded liability and payment of military service annuities .....	29,914	29,300	28,600
0005 Spouse equity payment .....	27	27	27
0900 Total new obligations, unexpired accounts .....	53,255	53,727	54,327
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	29,914	29,300	28,600
1200 Appropriation .....	23,341	24,427	25,727
1260 Appropriations, mandatory (total) .....	53,255	53,727	54,327
1930 Total budgetary resources available .....	53,255	53,727	54,327
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	53,255	53,727	54,327
3020 Outlays (gross) .....	-53,255	-53,727	-54,327

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross .....	53,255	53,727	54,327
Outlays, gross:				
4100	Outlays from new mandatory authority .....	53,255	53,727	54,327
4180	Budget authority, net (total) .....	53,255	53,727	54,327
4190	Outlays, net (total) .....	53,255	53,727	54,327

The Payment to the Civil Service Retirement and Disability Fund consists of an appropriation and a permanent indefinite authorization to pay the Government's share of retirement costs. The payment is made directly from the general fund of the U.S. Treasury into the Civil Service Retirement and Disability Fund and is in addition to appropriated funds that will be contributed from agency budgets.

**Current Appropriation Payment of Government Share of Retirement Costs.**—The Civil Service Retirement Amendments of 1969 provides for an annual appropriation to amortize, over a 30-year period, all increases in Civil Service Retirement System costs resulting from acts of the Congress granting new or liberalized benefits, extensions of coverage, or pay raises, exclusive of the effects of cost-of-living adjustments. The Office of Personnel Management notifies the Secretary of the Treasury each year of such sums as may be necessary to carry out these provisions.

**Permanent Indefinite Authorization.**—Transfers for interest on static unfunded liability and payment of military service annuities. The Civil Service Retirement Amendments of 1969 also provides permanent, indefinite authorization for the Secretary of the Treasury to transfer, on an annual basis, an amount equal to five percent interest on the Civil Service Retirement and Disability Fund's current statutory unfunded liability, calculated based on static economic assumptions, and annuity disbursements attributable to credit for military service.

**Payments for Spouse Equity.**—The permanent, indefinite authorization also includes a payment which provides for the Secretary of the Treasury to transfer an amount equal to the annuities granted to eligible former spouses of annuitants who died between September 1978 and May 1985 who did not elect survivor coverage.

**Financing.**—The unfunded liability of new and increased annuity benefits becoming effective on or after October 20, 1969, and annuities under special Acts to be credited to the Civil Service Retirement and Disability Fund, may be paid out of the Civil Service Retirement and Disability Fund.

#### Object Classification (in millions of dollars)

Identification code 024–0200–0–1–805		2024 actual	2025 est.	2026 est.
Direct obligations:				
12.1	Civilian personnel benefits .....	23,341	24,427	25,727
13.0	Benefits for former personnel .....	29,914	29,300	28,600
99.9	Total new obligations, unexpired accounts .....	53,255	53,727	54,327

#### FLEXIBLE BENEFITS PLAN RESERVE

##### Program and Financing (in millions of dollars)

Identification code 024—0800—0—1—805		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0801	FSA FEDS Risk Reserve .....	14	22	17
0900	Total new obligations, unexpired accounts (object class 25.6) .....	14	22	17
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	103	124	124
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	36	23	23
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1	-1	-1
1850	Spending auth from offsetting collections, mand (total) .....	35	22	22
1930	Total budgetary resources available .....	138	146	146

Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	124	124	129

#### Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	15	17	.....
3010	New obligations, unexpired accounts .....	14	22	17
3020	Outlays (gross) .....	-12	-39	-17
3050	Unpaid obligations, end of year .....	17	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	15	17	.....
3200	Obligated balance, end of year .....	17	.....	.....

#### Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross .....	35	22	22
Outlays, gross:				
4100	Outlays from new mandatory authority .....		22	17
4101	Outlays from mandatory balances .....	12	17	.....
4110	Outlays, gross (total) .....	12	39	17
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-1	-1	-1
4123	Non-Federal sources .....	-35	-22	-22
4130	Offsets against gross budget authority and outlays (total) ....	-36	-23	-23
4160	Budget authority, net (mandatory) .....	-1	-1	-1
4170	Outlays, net (mandatory) .....	-24	16	-6
4180	Budget authority, net (total) .....	-1	-1	-1
4190	Outlays, net (total) .....	-24	16	-6

#### Memorandum (non-add) entries:

5090	Unexpired unavailable balance, SOY: Offsetting collections .....	14	15	16
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	15	16	17

This account contains reserve resources required under the Office of Personnel Management's (OPM) contract with the administrator of the Flexible Benefits program. This account is funded by payments from Federal agencies based on the participation of their employees in the program and from net forfeitures, as authorized by the National Defense Authorization Act for Fiscal Year 2004 (P.L. 108–136). Account assets are available to indemnify the administrator when benefit payments exceed contributions, for program enhancements, and for OPM's administration of the program. The reserve account may also be used to mitigate Federal agencies' contractual costs for the program when the account balance exceeds that deemed necessary to defray reasonable risk.

#### POSTAL SERVICE RETIREE HEALTH BENEFITS FUND

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 024–5391–0–2–551		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	32,046	28,193	23,817
	Receipts:			
	Current law:			
1140	Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund .....			693
1140	Earnings on Investments, Postal Service Retiree Health Benefits Fund .....	689	608	537
1199	Total current law receipts .....	689	608	1,230
1999	Total receipts .....	689	608	1,230
2000	Total: Balances and receipts .....	32,735	28,801	25,047
	Appropriations:			
	Current law:			
2101	Postal Service Retiree Health Benefits Fund .....	-689	-608	-1,230
2103	Postal Service Retiree Health Benefits Fund .....	-3,853	-4,376	-4,082
2199	Total current law appropriations .....	-4,542	-4,984	-5,312
2999	Total appropriations .....	-4,542	-4,984	-5,312
5099	Balance, end of year .....	28,193	23,817	19,735

## POSTAL SERVICE RETIREE HEALTH BENEFITS FUND—Continued

## Program and Financing (in millions of dollars)

Identification code 024–5391–0–2–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Obligations to FEHB Fund .....	4,542	4,904	5,232
0002 Medicare Late Enrollment Payment .....	.....	80	80
0900 Total new obligations, unexpired accounts (object class 13.0) .....	4,542	4,984	5,312
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	689	608	1,230
1203 Appropriation (previously unavailable)(special or trust) ....	3,853	4,376	4,082
1260 Appropriations, mandatory (total) .....	4,542	4,984	5,312
1930 Total budgetary resources available .....	4,542	4,984	5,312
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	4,542	4,984	5,312
3020 Outlays (gross) .....	-4,542	-4,984	-5,312
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	4,542	4,984	5,312
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4,542	4,984	5,312
4180 Budget authority, net (total) .....	4,542	4,984	5,312
4190 Outlays, net (total) .....	4,542	4,984	5,312
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	32,050	28,197	23,821
5001 Total investments, EOY: Federal securities: Par value .....	28,197	23,821	19,046

## REVOLVING FUND

## Program and Financing (in millions of dollars)

Identification code 024–4571–0–4–805	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Human Resource Solutions .....	479	434	200
0803 Human Resources Tools & Technology (HRTT) .....	116	115	129
0804 Enterprise Human Resources Integration .....	35	40	20
0806 Suitability Executive Agent .....	10	12	10
0807 Human Resource Line of Business (HRLob) .....	1	3	.....
0808 Inspector General Activities .....	1	2	2
0810 Credit Monitoring .....	103	98	21
0812 Federal Executive Board (FEB) .....	2	14	.....
0900 Total new obligations, unexpired accounts .....	747	718	382
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	508	440	426
1021 Recoveries of prior year unpaid obligations .....	24	.....	.....
1070 Unobligated balance (total) .....	532	440	426
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	678	704	366
1801 Change in uncollected payments, Federal sources .....	-23	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	655	704	366
1930 Total budgetary resources available .....	1,187	1,144	792
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	440	426	410
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	310	343	357
3010 New obligations, unexpired accounts .....	747	718	382
3020 Outlays (gross) .....	-690	-704	-365
3040 Recoveries of prior year unpaid obligations, unexpired .....	-24	.....	.....
3050 Unpaid obligations, end of year .....	343	357	374
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-400	-377	-377
3070 Change in uncollected pymts, Fed sources, unexpired .....	23	.....	.....

3090 Uncollected pymts, Fed sources, end of year .....	-377	-377	-377
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-90	-34	-20
3200 Obligated balance, end of year .....	-34	-20	-3

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	655	704	366
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	440	76
4101 Outlays from mandatory balances .....	690	264	289
4110 Outlays, gross (total) .....	690	704	365
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-678	-704	-366
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	23	.....	.....
4170 Outlays, net (mandatory) .....	12	.....	-1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	12	.....	-1

**Budget Program.**—Pursuant to 5 U.S.C. 1304(e)(1), OPM is authorized to use Revolving Funds without fiscal year limitations to conduct background investigations, training, and other personnel management services that OPM is authorized or required to perform on a reimbursable basis. Under this guidance, OPM operates several programs, which are funded by fees or reimbursement payments collected from other agencies and other payments. The following programs are authorized to use Revolving Funds: Suitability Executive Agent, Human Resources Solutions, Enterprise Human Resources Integration, Human Resources Line of Business, Human Resources Solutions Information Technology Program Management Office, Federal Executive Boards, and Credit Monitoring and Identity Protection Services.

The Office of Personnel Management is streamlining its operations including products and services offered to Federal customers and financed via the Revolving Fund. In addition, recent Executive Orders have eliminated the Federal Executive Boards and closed the Federal Executive Institute.

**Operating Results.**—In 2024, OPM's Revolving Fund businesses revenue total was \$703 million and the expenses total was \$671 million which produced a net gain on operations of \$32 million. The cumulative net position of the fund is \$249 million.

**The OPM IG Act (the Act) (P.L. 113–80).**—The Act extends permitted uses of the Revolving Fund to include financing the cost of audits, investigations, and oversight activities of OPM's Office of the Inspector General. The Act limits the amount of revolving fund resources available to the Office of the Inspector General each year to 0.33 percent of the total budgetary authority estimated for the fund in the year.

## Object Classification (in millions of dollars)

Identification code 024–4571–0–4–805	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	96	119	64
11.5 Other personnel compensation .....	3	4	4
11.9 Total personnel compensation .....	99	123	68
12.1 Civilian personnel benefits .....	22	45	26
21.0 Travel and transportation of persons .....	4	5	3
23.1 Rental payments to GSA .....	9	6	4
23.3 Communications, utilities, and miscellaneous charges .....	34	25	10
25.2 Other services from non-Federal sources .....	577	512	270
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	747	718	382

**Employment Summary**

Identification code 024-4571-0-4-805	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	731	928	539

**Trust Funds****CIVIL SERVICE RETIREMENT AND DISABILITY FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 024-8135-0-7-602	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1,028,118	1,062,562	1,097,604
0198 Prior-Year-Adjustment .....	8		
0199 Balance, start of year .....	1,028,126	1,062,562	1,097,604
Receipts:			
Current law:			
1110 Employee Contributions, Civil Service Retirement and Disability Fund .....	7,278	8,000	8,437
1110 District of Columbia Contributions, Civil Service Retirement and Disability Fund .....	23	30	30
1110 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund .....	570	572	578
1140 Agency Contributions, Civil Service Retirement and Disability Fund .....			18
1140 Agency Contributions, Civil Service Retirement and Disability Fund .....	48,751	48,738	49,369
1140 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....			35
1140 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....	4,882	5,225	5,235
1140 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....	1,000	2,286	2,286
1140 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....		3,245	3,245
1140 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....		-3,245	-3,245
1140 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund .....	138	110	98
1140 Treasury Interest, Civil Service Retirement and Disability Fund .....	26,459	29,020	29,261
1140 General Fund Payment to the Civil Service Retirement and Disability Fund .....	53,255	53,727	54,327
1140 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund .....	47	51	57
1199 Total current law receipts .....	142,403	147,759	149,731
1999 Total receipts .....	142,403	147,759	149,731
2000 Total: Balances and receipts .....	1,170,529	1,210,321	1,247,335
Appropriations:			
Current law:			
2101 Civil Service Retirement and Disability Fund .....	-145	-145	-121
2101 Civil Service Retirement and Disability Fund .....	-142,259	-145,334	-147,330
2103 Civil Service Retirement and Disability Fund .....	-5	-5	-5
2132 Civil Service Retirement and Disability Fund .....	5	5	5
2135 Civil Service Retirement and Disability Fund .....	34,433	32,762	30,895
2199 Total current law appropriations .....	-107,971	-112,717	-116,556
2999 Total appropriations .....	-107,971	-112,717	-116,556
4030 Civil Service Retirement and Disability Fund .....	2		
5098 Reconciliation adjustment .....	2		
5099 Balance, end of year .....	1,062,562	1,097,604	1,130,779

**Program and Financing** (in millions of dollars)

Identification code 024-8135-0-7-602	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Annuities .....	107,286	112,046	115,896
0002 Refunds and death claims .....	499	526	539
0003 Administration - operations .....	222	138	114
0004 Transfer to MSPB .....	2	2	2
0005 Administration - OIG .....	5	5	5
0900 Total new obligations, unexpired accounts .....	108,014	112,717	116,556
Budgetary resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations .....	40		

1033 Recoveries of prior year paid obligations .....	5		
1035 Unobligated balance precluded from obligation (limitation on obligations) (special and trust) .....	-2		
1070 Unobligated balance (total) .....	43		
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	145	145	121
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	142,259	145,334	147,330
1203 Appropriation (previously unavailable)(special or trust) ....	5	5	5
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-5	-5	-5
1235 Appropriations precluded from obligation (special or trust) .....	-34,433	-32,762	-30,895
1260 Appropriations, mandatory (total) .....	107,826	112,572	116,435
1900 Budget authority (total) .....	107,971	112,717	116,556
1930 Total budgetary resources available .....	108,014	112,717	116,556

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9,640	9,865	10,184
3001 Adjustments to unpaid obligations brought forward, Oct 1 ....	-8		
3010 New obligations, unexpired accounts .....	108,014	112,717	116,556
3020 Outlays (gross) .....	-107,741	-112,398	-116,233
3040 Recoveries of prior year unpaid obligations, unexpired .....	-40		
3050 Unpaid obligations, end of year .....	9,865	10,184	10,507
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9,632	9,865	10,184
3200 Obligated balance, end of year .....	9,865	10,184	10,507

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	145	145	121
Outlays, gross:			
4010 Outlays from new discretionary authority .....	104	126	105
4011 Outlays from discretionary balances .....	63	18	15
4020 Outlays, gross (total) .....	167	144	120
Mandatory:			
4090 Budget authority, gross .....	107,826	112,572	116,435
Outlays, gross:			
4100 Outlays from new mandatory authority .....	107,572	102,413	107,229
4101 Outlays from mandatory balances .....	2	9,841	8,884
4110 Outlays, gross (total) .....	107,574	112,254	116,113
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-5		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	5		
4160 Budget authority, net (mandatory) .....	107,826	112,572	116,435
4170 Outlays, net (mandatory) .....	107,569	112,254	116,113
4180 Budget authority, net (total) .....	107,971	112,717	116,556
4190 Outlays, net (total) .....	107,736	112,398	116,233

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	1,036,636	1,072,349	1,105,232
5001 Total investments, EOY: Federal securities: Par value .....	1,072,349	1,105,232	1,136,329

The Civil Service Retirement and Disability Fund (CSRDF) is the oldest and largest of the four trust funds administered by the Office of Personnel Management. The fund is financed and structured very differently from the other three trust funds. It is characterized by permanent indefinite budget authority which become available to an agency during any fiscal year. Once approved, permanent budget authority is permanently available for all future years. Indefinite budget authority is used when the precise amount of budget authority required cannot be forecast in advance and must be determined at some future point in time (e.g., when actual receipts and expenses become known).

The CSRDF finances two Federal civilian retirement systems: the Civil Service Retirement System (CSRS) established on May 22, 1920, and the Federal Employees Retirement System (FERS) established on June 6, 1986. The Retirement Fund is a single plan even though there are two different benefit tiers and funding methods. CSRS is largely a defined benefit plan, covering Federal employees hired prior to 1984. Some CSRS employees (CSRS-Offset) participate in the Social Security system. FERS is a three-

## CIVIL SERVICE RETIREMENT AND DISABILITY FUND—Continued

tiered pension program that uses Social Security as a base, provides an additional basic benefit, and includes the Thrift Savings Plan (TSP). FERS covers employees hired after 1983 and formerly CSRS-covered employees who elected to join FERS.

The Budget proposes that the United States Patent and Trademark Office (PTO) continue to fund the full retirement benefits cost for PTO's employees covered under CSRS.

**Financing.**—CSRS has been financed under a statutory funding method passed by the Congress in 1969. This funding method is based on the static economic assumptions of no future inflation, no future General Schedule salary increases, and a 5.0 percent interest rate. Under CSRS, regular employees contribute 7.0 percent of pay. Law enforcement officers, firefighters, and congressional employees contribute an extra 0.5 percent of pay, and members of the Congress an extra 1.0 percent of pay. Non-United States Postal Service (USPS) agencies match the employee contributions. Also under the static funding method for CSRS, the Treasury pays interest on any static unfunded liabilities that are not being financed by USPS. The Treasury also makes payments to amortize, over a 30-year period, any increases in the static unfunded liability due to salary increases for non-USPS (non-Postal) employees that occurred during the year, and pays for the cost of any benefits attributable to military service for both Postal and non-Postal employees that were paid out during the year.

FERS is funded under a dynamic entry age normal funding method as prescribed in Chapter 84 of Title 5, United States Code. Employees and agencies together contribute the full amount of the dynamic normal cost rate. The normal cost rate is for the defined benefit plan only, and does not include the cost of Social Security or the TSP. FERS regular employees contribute a percentage of salary of 0.8 percent that, combined with the 6.2 percent tax rate under the Old-Age, Survivors and Disability Insurance portion of Social Security, is equal to the contribution rate for CSRS employees of 7.0 percent. Greater employee contribution rates apply for FERS-RAE and FERS-FRAE employees.

The dynamic normal cost rates for FERS are as follows: For regular FERS non-Postal employees (other than RAE and FRAE), the normal cost rate is 19.2 percent of pay (employee's share, 0.8 percent, and employer's share, 18.4 percent). Regular FERS Postal employees is 16.9 percent of pay (employee's share, 0.8 percent, and employer's share, 16.1 percent). For FERS RAE non-Postal employees, the normal cost rate is 19.6 percent of pay (employee's share, 3.1 percent, and employer's share, 16.5 percent). FERS RAE Postal employees is 17.3 percent of pay (employee's share, 3.1 percent, and employer's share, 14.2 percent). For FERS FRAE non-Postal employees, the normal cost rate is 19.9 percent of pay (employee's share, 4.4 percent, employer's share, 16.5 percent, and less excess of 1.0 percent to be credited to the assets of the CSRDF). FERS FRAE Postal employees is 17.6 percent of pay (employee's share, 4.4 percent, and employer's share, 13.2 percent). OPM does not anticipate changes to the dynamic normal cost rate in FY 2025. Under the Postal Accountability and Enhancement Act (P.L. 109435), USPS must make annual amortization payments beginning in 2017 to reduce any unfunded liability (UFL) for its obligations under CSRS. These payments, along with similar amortization payments for UFL in FERS are paid to CSRDF.

## Cash income during the year:

Current law:				
Receipts:				
1110	Employee Contributions, Civil Service Retirement and Disability Fund .....	7,278	8,000	8,437
1110	District of Columbia Contributions, Civil Service Retirement and Disability Fund .....	23	30	30
1110	Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund .....	570	572	578
1130	Civil Service Retirement and Disability Fund .....	5		
1150	FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund .....	138	110	98
1150	Treasury Interest, Civil Service Retirement and Disability Fund .....	26,459	29,020	29,261
1160	Agency Contributions, Civil Service Retirement and Disability Fund .....			18
1160	Agency Contributions, Civil Service Retirement and Disability Fund .....	48,751	48,738	49,369
1160	Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....	4,882	5,225	5,235
1160	Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....			35
1160	Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....	1,000	2,286	2,286
1160	Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....			
1160	General Fund Payment to the Civil Service Retirement and Disability Fund .....	53,255	53,727	54,327
1160	Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund .....	47	51	57
1199	Income under present law .....	142,408	147,759	149,731
1999	Total cash income .....	142,408	147,759	149,731
Cash outgo during year:				
Current law:				
2100	Civil Service Retirement and Disability Fund .....	-107,741	-112,398	-116,233
2199	Outgo under current law .....	-107,741	-112,398	-116,233
2999	Total cash outgo (-) .....	-107,741	-112,398	-116,233
Surplus or deficit:				
3110	Excluding interest .....	8,070	6,231	4,139
3120	Interest .....	26,597	29,130	29,359
3199	Subtotal, surplus or deficit .....	34,667	35,361	33,498
3298	Reconciliation adjustment .....	2		
3299	Total adjustments .....	2		
3999	Total change in fund balance .....	34,669	35,361	33,498
Unexpended balance, end of year:				
4100	Uninvested balance (net), end of year .....	79	2,557	4,958
4200	Civil Service Retirement and Disability Fund .....	1,072,349	1,105,232	1,136,329
4999	Total balance, end of year .....	1,072,428	1,107,789	1,141,287

## Object Classification (in millions of dollars)

Identification code 024-8135-0-7-602		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.2	Other services from non-Federal sources .....	229	145	121
42.0	Insurance claims and indemnities .....	107,286	112,046	115,896
44.0	Refunds and death claims .....	499	526	539
99.9	Total new obligations, unexpired accounts .....	108,014	112,717	116,556

## EMPLOYEES LIFE INSURANCE FUND

## Program and Financing (in millions of dollars)

Identification code 024-8424-0-8-602	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Insurance Payments .....	3,914	4,140	4,231
0802 Insurance Payments Pay Raise Impact .....		13	5
0804 Administration—OPM & OIG .....	5	5	5
0805 Administration—long term care .....	2	2	2
0900 Total new obligations, unexpired accounts (object class 25.2) .....	3,921	4,160	4,243

## Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	50,827	53,257	56,220
1021	Recoveries of prior year unpaid obligations .....	2		

	2024 actual	2025 est.	2026 est.
Active employees .....	2,504,024	2,465,193	2,445,567
Employees .....	2,314,693	2,339,871	2,366,412
Survivors .....	480,510	483,348	486,885
Total, Annuitants .....	2,795,203	2,823,219	2,853,297

## Status of Funds (in millions of dollars)

Identification code 024-8135-0-7-602		2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:				
0100	Balance, start of year .....	1,037,759	1,072,428	1,107,789
0999	Total balance, start of year .....	1,037,759	1,072,428	1,107,789

1033	Recoveries of prior year paid obligations .....	39		
1070	Unobligated balance (total) .....	50,868	53,257	56,220
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected .....	5	5	5
	Spending authority from offsetting collections, mandatory:			
1800	Collected .....	6,292	7,005	6,996
1801	Change in uncollected payments, Federal sources .....	13	113	5
1850	Spending auth from offsetting collections, mand (total) .....	6,305	7,118	7,001
1900	Budget authority (total) .....	6,310	7,123	7,006
1930	Total budgetary resources available .....	57,178	60,380	63,226
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	53,257	56,220	58,983

**Change in obligated balance:**

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1,681	1,703	1,837
3010	New obligations, unexpired accounts .....	3,921	4,160	4,243
3020	Outlays (gross) .....	-3,897	-4,026	-4,131
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050	Unpaid obligations, end of year .....	1,703	1,837	1,949
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-251	-264	-377
3070	Change in uncollected pymts, Fed sources, unexpired .....	-13	-113	-5
3090	Uncollected pymts, Fed sources, end of year .....	-264	-377	-382
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,430	1,439	1,460
3200	Obligated balance, end of year .....	1,439	1,460	1,567

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	5	5	5
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	1	5	5
4011	Outlays from discretionary balances .....	4		
4020	Outlays, gross (total) .....	5	5	5
	Mandatory:			
4090	Budget authority, gross .....	6,305	7,118	7,001
	Outlays, gross:			
4100	Outlays from new mandatory authority .....		3,041	3,119
4101	Outlays from mandatory balances .....	3,892	980	1,007
4110	Outlays, gross (total) .....	3,892	4,021	4,126
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources .....	-791	-723	-741
4120	Federal sources with Pay Raise Impact .....		-9	
4121	Interest on Federal securities .....	-2,006	-2,516	-2,440
4123	Non-Federal sources .....	-3,539	-3,762	-3,820
4130	Offsets against gross budget authority and outlays (total) ....	-6,336	-7,010	-7,001
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired .....	-13	-113	-5
4143	Recoveries of prior year paid obligations, unexpired accounts .....	39		
4150	Additional offsets against budget authority only (total) .....	26	-113	-5
4160	Budget authority, net (mandatory) .....	-5	-5	-5
4170	Outlays, net (mandatory) .....	-2,444	-2,989	-2,875
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-2,439	-2,984	-2,870

**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	52,526	55,035	55,100
5001	Total investments, EOY: Federal securities: Par value .....	55,035	55,100	55,230

This fund finances payments to a private insurance company which administers the processing and paying of claims and expenses for the Federal Employees' Group Life Insurance Program.

The Administration proposes that the United States Patent and Trademark Office (PTO) will continue to fund the accruing costs associated with post-retirement life insurance benefits for PTO's employees.

**Budget program.**—The status of the Basic and optional life insurance program on September 30 is as follows:

Life insurance in force (in billions of dollars):	2024 actual	2025 est.	2026 est.
On active employees .....	1,037.4	1,128.6	1,227.7
On retired employees .....	109.7	110.8	111.9
Total .....	1,147.1	1,239.4	1,339.7
Number of participants (in thousands):	2024 actual	2025 est.	2026 est.
Active employees .....	2,799	2,813	2,827

Annuitants .....	1,744	1,754	1,764
Total .....	4,543	4,567	4,591

**Financing.**—Non-United States Postal Service employees and all retirees under 65 pay two-thirds of the premium costs for Basic coverage; agencies pay the remaining third. Optional and certain post-retirement Basic coverages are paid entirely by enrollees. The status of the reserves at the end of the year is as follows:

Held in reserve (in millions of dollars):	2024 actual	2025 est.	2026 est.
Contingency reserve .....	780	780	780
Beneficial association program reserve .....	0	0	0
U.S. Treasury Reserve .....	50,827	51,551	52,286
Total reserves .....	51,607	52,331	53,066

**EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS****Program and Financing** (in millions of dollars)

Identification code 024–9981–0–8–551	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Benefit payments .....	69,240	72,369	77,301
0802 Payments from OPM contingency reserve .....	265	459	300
0804 Administration (OPM and OIG) .....	75	75	120
0806 Administration - dental and vision program .....	15	16	16
0900 Total new obligations, unexpired accounts (object class 25.6) .....	69,595	72,919	77,737

**Budgetary resources:**

	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	21,655	19,886	21,479
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	2		
1021	Recoveries of prior year unpaid obligations .....	13		
1033	Recoveries of prior year paid obligations .....	58		
1070	Unobligated balance (total) .....	21,726	19,886	21,479
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected .....	75	75	120
	Spending authority from offsetting collections, mandatory:			
1800	Collected .....	67,714	74,191	79,218
1801	Change in uncollected payments, Federal sources .....	-34	246	207
1802	Offsetting collections (previously unavailable) .....	1	1	1
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1	-1	-1
1850	Spending auth from offsetting collections, mand (total) .....	67,680	74,437	79,425
1900	Budget authority (total) .....	67,755	74,512	79,545
1930	Total budgetary resources available .....	89,481	94,398	101,024
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	19,886	21,479	23,287

**Change in obligated balance:**

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	6,440	6,371	6,229
3010	New obligations, unexpired accounts .....	69,595	72,919	77,737
3020	Outlays (gross) .....	-69,651	-73,061	-77,685
3040	Recoveries of prior year unpaid obligations, unexpired .....	-13		
3050	Unpaid obligations, end of year .....	6,371	6,229	6,281
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2,630	-2,596	-2,842
3070	Change in uncollected pymts, Fed sources, unexpired .....	34	-246	-207
3090	Uncollected pymts, Fed sources, end of year .....	-2,596	-2,842	-3,049
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	3,810	3,775	3,387
3200	Obligated balance, end of year .....	3,775	3,387	3,232

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	75	75	120
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	71	75	120
4011	Outlays from discretionary balances .....	14		
4020	Outlays, gross (total) .....	85	75	120
	Mandatory:			
4090	Budget authority, gross .....	67,680	74,437	79,425
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	67,675	66,615	71,281
4101	Outlays from mandatory balances .....	1,891	6,371	6,284
4110	Outlays, gross (total) .....	69,566	72,986	77,565

## EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS—Continued

## Program and Financing—Continued

Identification code 024–9981–0–8–551	2024 actual	2025 est.	2026 est.
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal Sources (OIG) .....	-45,750	-49,391	-52,759
4121 Interest on Federal securities .....	-1,222	-1,198	-1,130
4123 Non-Federal sources .....	-20,875	-23,677	-25,449
4130 Offsets against gross budget authority and outlays (total) ....	-67,847	-74,266	-79,338
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	34	-246	-207
4143 Recoveries of prior year paid obligations, unexpired accounts .....	58		
4150 Additional offsets against budget authority only (total) .....	92	-246	-207
4160 Budget authority, net (mandatory) .....	-75	-75	-120
4170 Outlays, net (mandatory) .....	1,719	-1,280	-1,773
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	1,804	-1,205	-1,653
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	25,570	23,768	24,825
5001 Total investments, EOY: Federal securities: Par value .....	23,768	24,825	26,462
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1	1	1

This display combines the Employees Health Benefit (EHB) fund and the Retired Employees Health Benefits (REHB) fund. The EHB fund provides for the cost of health benefits for: 1) active employees; 2) employees who retired after June 1960, or their survivors; 3) annuitants transferred from the REHB fund as authorized by Public Law 93–246; and 4) tribal organizations. Starting in January 2025, the fund also provides for the cost of health benefits within the Postal Service Health Benefits Program (PSHBP), established by the Postal Service Reform Act of 2022 for employees and annuitants of the United States Postal Service.

The REHB fund, created by the Retired Federal Employees Health Benefits Act of 1960, provides for: 1) the cost of health benefits for retired employees and survivors who were enrolled in a Government-sponsored uniform health benefits plan; 2) the contribution to retired employees and survivors who retain or purchase private health insurance; and 3) expenses of OPM in administering the program.

**Budget program.**—The balance of the EHB fund is available for payments without fiscal year limitation. Numbers of participants at the end of each fiscal year are as follows:

	2024 actual	2025 est.	2026 est.
Active employees .....	2,247,000	2,247,000	2,247,000
USPS active employees (non-add) .....	415,000	415,000	415,000
Annuityants .....	1,902,000	1,902,000	1,902,000
Tribal Organizations .....	42,000	42,000	42,000
Total .....	4,191,000	4,191,000	4,191,000

In determining a biweekly subscription rate to cover program costs, one percent is added for administrative expenses and three percent is added for a contingency reserve held by OPM for each carrier. OPM is authorized to transfer unused administrative reserve funds to the contingency reserve. The REHB fund is available without fiscal year limitation. The amounts contributed by the Government are paid into the fund from annual appropriations. The number of participants at the end of each fiscal year are as follows:

	2024 actual	2025 est.	2026 est.
Uniform plan .....	11	9	7
Private plans .....	18	14	12
Total .....	29	23	19

**Financing.**—The funds are financed by: 1) withholdings from active employees and annuitants; 2) agency contributions for active employees; 3) Government contributions for annuitants appropriated to OPM; and 4) contributions made by the United States Postal Service in accordance with the provisions of Public Law 101–508.

Funds made available to carriers but not used to pay claims in the current period are carried forward as special reserves for use in subsequent periods. OPM maintains a contingency reserve, funded by employee and Government contributions, which may be used to defray future cost increases or provide increased benefits. OPM makes payments to carriers from this reserve whenever carrier-held reserves fall below levels prescribed by OPM regulations or when carriers can demonstrate good cause such as unexpected claims experience or variations from expected community rates.

The Budget proposes that the United States Patent and Trademark Office continue to fund the accruing costs associated with post-retirement health benefits for its employees.

## Status of Funds (in millions of dollars)

Identification code 024–9981–0–8–551	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	25,466	23,663	24,868
0999 Total balance, start of year .....	25,466	23,663	24,868
Cash income during the year:			
Current law:			
Receipts:			
1130 Employees and Retired Employees Health Benefits Funds .....	20,875	23,677	25,449
1150 Employees and Retired Employees Health Benefits Funds .....	1,222	1,198	1,130
1160 Employees and Retired Employees Health Benefits Funds .....	45,750	49,391	52,759
1199 Income under present law .....	67,847	74,266	79,338
1999 Total cash income .....	67,847	74,266	79,338
Cash outgo during year:			
Current law:			
2100 Employees and Retired Employees Health Benefits Funds ....	-69,651	-73,061	-77,685
2199 Outgo under current law .....	-69,651	-73,061	-77,685
2999 Total cash outgo (-) .....	-69,651	-73,061	-77,685
Surplus or deficit:			
3110 Excluding interest .....	-3,026	7	523
3120 Interest .....	1,222	1,198	1,130
3199 Subtotal, surplus or deficit .....	-1,804	1,205	1,653
3298 Reconciliation adjustment .....	1		
3299 Total adjustments .....	1		
3999 Total change in fund balance .....	-1,803	1,205	1,653
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-105	43	59
4200 Employees and Retired Employees Health Benefits Funds .....	23,768	24,825	26,462
4999 Total balance, end of year .....	23,663	24,868	26,521

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
024–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	1	2	2
General Fund Offsetting receipts from the public .....	1	2	2



## SMALL BUSINESS ADMINISTRATION

### Federal Funds

#### EMERGENCY EIDL GRANTS

#### Program and Financing (in millions of dollars)

Identification code 073-0500-0-1-376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	5	5
1033 Recoveries of prior year paid obligations .....	5		
1070 Unobligated balance (total) .....	6	5	5
Budget authority:			
1230 Appropriations, mandatory:			
Appropriations and/or unobligated balance of			
appropriations permanently reduced .....	-1		
1900 Budget authority (total) .....	-1		
1930 Total budgetary resources available .....	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	429	429	
3020 Outlays (gross) .....		-429	
3050 Unpaid obligations, end of year .....	429		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	429	429	
3200 Obligated balance, end of year .....	429		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	-1		
Outlays, gross:			
4101 Outlays from mandatory balances .....		429	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-5		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired			
accounts .....	5		
4160 Budget authority, net (mandatory) .....	-1		
4170 Outlays, net (mandatory) .....	-5	429	
4180 Budget authority, net (total) .....	-1		
4190 Outlays, net (total) .....	-5	429	

#### SALARIES AND EXPENSES

For necessary expenses, not otherwise provided for, of the Small Business Administration, including hire of passenger motor vehicles as authorized by sections 1343 and 1344 of title 31, United States Code, and not to exceed \$3,500 for official reception and representation expenses, \$250,157,000, of which not to exceed \$30,000,000 shall remain available until September 30, 2027, for information technology systems and activities, and shall be in addition to amounts otherwise available for such purposes: Provided, That the Administrator is authorized to charge fees to cover the cost of publications developed by the Small Business Administration, and certain loan program activities, including fees authorized by section 5(b) of the Small Business Act: Provided further, That, notwithstanding 31 U.S.C. 3302, revenues received from all such activities shall be credited to this account, to remain available until expended, for carrying out these purposes without further appropriations: Provided further, That the Small Business Administration may accept gifts in an amount not to exceed \$4,000,000 and may co-sponsor activities, each in accordance with section 132(a) of division K of Public Law 108-447, during fiscal year 2026.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 073-0100-0-1-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Executive direction .....	85	80	68
0002 Capital Access .....	156	113	99
0003 Gov. Contracting/Bus. Development .....	50	49	41
0004 Entrepreneurial Development .....	15	10	8

0005 Chief Operating Office .....	36	35	33
0006 Office of Chief Information Officer .....	50	47	46
0007 Regional & district offices .....	97	97	97
0008 Agency wide costs .....	51	70	85
0012 Disaster .....	644	861	607
0013 Investment & Innovation .....	25	25	25
0014 International Trade .....	7	7	7
0015 Congressional Grants .....	117		
0799 Total direct obligations .....	1,333	1,394	1,116
0802 Capital Access .....		1	1
0807 Regional & district offices .....		1	1
0812 Disaster .....	41	39	38
0813 Investment & Innovation .....	3	3	4
0899 Total reimbursable obligations .....	44	44	44
0900 Total new obligations, unexpired accounts .....	1,377	1,438	1,160

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,180	679	820
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,179		
1021 Recoveries of prior year unpaid obligations .....	38		
1070 Unobligated balance (total) .....	1,218	679	820
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	478	361	250
1120 Appropriations transferred to other acct [073-1161] .....	-11		
1121 Appropriations transferred from other acct [073-1152] ....	8	8	8
1160 Appropriation, discretionary (total) .....	475	369	258
Spending authority from offsetting collections, discretionary:			
1700 Collected - Disaster Transfer .....	165	1,009	133
1700 Collected .....	198	201	198
1750 Spending auth from offsetting collections, disc (total) .....	363	1,210	331
1900 Budget authority (total) .....	838	1,579	589
1930 Total budgetary resources available .....	2,056	2,258	1,409
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	679	820	249

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	456	380	393
3010 New obligations, unexpired accounts .....	1,377	1,438	1,160
3011 Obligations ("upward adjustments"), expired accounts .....	8		
3020 Outlays (gross) .....	-1,400	-1,425	-826
3040 Recoveries of prior year unpaid obligations, unexpired .....	-38		
3041 Recoveries of prior year unpaid obligations, expired .....	-23		
3050 Unpaid obligations, end of year .....	380	393	727
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	456	380	393
3200 Obligated balance, end of year .....	380	393	727

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	838	1,579	589
Outlays, gross:			
4010 Outlays from new discretionary authority .....	529	1,133	406
4011 Outlays from discretionary balances .....	871	292	420
4020 Outlays, gross (total) .....	1,400	1,425	826
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-331	-1,191	-297
4033 Non-Federal sources .....	-32	-19	-34
4040 Offsets against gross budget authority and outlays (total) ....	-363	-1,210	-331
4070 Budget authority, net (discretionary) .....	475	369	258
4080 Outlays, net (discretionary) .....	1,037	215	495
4180 Budget authority, net (total) .....	475	369	258
4190 Outlays, net (total) .....	1,037	215	495

This account funds administrative expenses for SBA's core mission areas and responsibilities. Activities supported by this account include program oversight, fraud risk management, information technology investments, and human capital development.

## SALARIES AND EXPENSES—Continued

## Object Classification (in millions of dollars)

Identification code 073-0100-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	258	272	188
11.3 Other than full-time permanent .....	254	336	221
11.5 Other personnel compensation .....	34	37	28
11.8 Special personal services payments .....	31	37	25
11.9 Total personnel compensation .....	577	682	462
12.1 Civilian personnel benefits .....	173	204	138
13.0 Benefits for former personnel .....	11	14	28
21.0 Travel and transportation of persons .....	38	50	41
23.1 Rental payments to GSA .....	42	43	43
23.3 Communications, utilities, and miscellaneous charges .....	18	18	18
24.0 Printing and reproduction .....	3	5	5
25.1 Advisory and assistance services .....	17	18	19
25.2 Other services from non-Federal sources .....	220	73	50
25.3 Other purchases of goods and services from Government accounts (Disaster Administrative Expenses) .....	33	194	217
25.7 Operation and maintenance of equipment .....	37	43	44
26.0 Supplies and materials .....	9	11	12
31.0 Equipment .....	38	39	39
41.0 Grants, subsidies, and contributions .....	117		
99.0 Direct obligations .....	1,333	1,394	1,116
99.0 Reimbursable obligations .....	44	44	44
99.9 Total new obligations, unexpired accounts .....	1,377	1,438	1,160

## Employment Summary

Identification code 073-0100-0-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,037	4,032	2,761
2001 Reimbursable civilian full-time equivalent employment .....	180	175	175

## OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), as amended, \$46,000,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 073-0200-0-1-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Audit .....	15	15	16
0002 Investigations .....	28	28	32
0003 Management and Operations .....	4	3	4
0004 Immediate office and Counsel .....	3	2	2
0005 Technology Services Division .....	1	2	6
0900 Total new obligations, unexpired accounts .....	51	50	60
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	35	23	62
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	26		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	37	37	46
1121 Appropriations transferred from other acct [073-1152] .....	2	52	2
1160 Appropriation, discretionary (total) .....	39	89	48
1900 Budget authority (total) .....	39	89	48
1930 Total budgetary resources available .....	74	112	110
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	23	62	50
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	3	4
3010 New obligations, unexpired accounts .....	51	50	60
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-53	-49	-59
3041 Recoveries of prior year unpaid obligations, expired .....	-1		

3050 Unpaid obligations, end of year .....	3	4	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	3	4
3200 Obligated balance, end of year .....	3	4	5

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	39	89	48
Outlays, gross:			
4010 Outlays from new discretionary authority .....	35	39	44
4011 Outlays from discretionary balances .....	12	10	15
4020 Outlays, gross (total) .....	47	49	59
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	6		
4180 Budget authority, net (total) .....	39	89	48
4190 Outlays, net (total) .....	53	49	59

This appropriation provides funds to promote economy and efficiency in SBA operations and to prevent and detect waste, fraud, and abuse through agency-wide audit, investigative, and related functions. This account also receives transfer funds from the Disaster Loans Program Account, designated by the Congress as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99177), as amended.

## Object Classification (in millions of dollars)

Identification code 073-0200-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	23	23	25
11.3 Other than full-time permanent .....	5	6	8
11.5 Other personnel compensation .....	3	2	3
11.9 Total personnel compensation .....	31	31	36
12.1 Civilian personnel benefits .....	14	13	15
21.0 Travel and transportation of persons .....	1	1	2
25.2 Other services .....	5	5	7
99.9 Total new obligations, unexpired accounts .....	51	50	60

## Employment Summary

Identification code 073-0200-0-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	211	185	208

## OFFICE OF ADVOCACY

For necessary expenses of the Office of Advocacy in carrying out the provisions of title II of Public Law 94-305 (15 U.S.C. 634a et seq.) and the Regulatory Flexibility Act of 1980 (5 U.S.C. 601 et seq.), \$14,109,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 073-0300-0-1-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Office of Advocacy (Direct) .....	9	11	14
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	7	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10	10	14
1930 Total budgetary resources available .....	16	17	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	6	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	3
3010 New obligations, unexpired accounts .....	9	11	14

3020	Outlays (gross) .....	-9	-9	-14
3050	Unpaid obligations, end of year .....	1	3	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1	1	3
3200	Obligated balance, end of year .....	1	3	3
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	10	10	14
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	8	9	13
4011	Outlays from discretionary balances .....	1		1
4020	Outlays, gross (total) .....	9	9	14
4180	Budget authority, net (total) .....	10	10	14
4190	Outlays, net (total) .....	9	9	14

The Office of Advocacy carries out statutory duties, including those under the Regulatory Flexibility Act. The Office of Advocacy's advice and small business research help the Federal Government consider concerns of small businesses when developing policies and regulations. The Office's regional advocates support regulatory flexibility at the State level, work with the regional Regulatory Fairness Boards established by the Small Business Regulatory Enforcement Fairness Act, and promote the use of Advocacy research and data products in the curricula of universities and other schools in their respective regions.

**Object Classification** (in millions of dollars)

Identification code 073-0300-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	7	7	9
12.1 Civilian personnel benefits .....	2	2	2
25.2 Other services from non-Federal sources .....		2	3
99.9 Total new obligations, unexpired accounts .....	9	11	14

**Employment Summary**

Identification code 073-0300-0-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	39	39	50

**ENTREPRENEURIAL DEVELOPMENT PROGRAMS**

For grants authorized by section 21 of the Small Business Act to be performed in fiscal year 2026 or fiscal year 2027, \$150,000,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 073-0400-0-1-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Non-Credit Programs .....	316	316	200
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	56	62	65
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	56		
1021 Recoveries of prior year unpaid obligations .....	5	2	
1070 Unobligated balance (total) .....	61	64	65
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	317	317	150
1900 Budget authority (total) .....	317	317	150
1930 Total budgetary resources available .....	378	381	215
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	62	65	15
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	462	394	375
3010 New obligations, unexpired accounts .....	316	316	200
3020 Outlays (gross) .....	-372	-333	-256

3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	-2	
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	394	375	319
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	462	394	375
3200 Obligated balance, end of year .....	394	375	319
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	317	317	150
Outlays, gross:			
4010 Outlays from new discretionary authority .....	37	111	52
4011 Outlays from discretionary balances .....	272	204	204
4020 Outlays, gross (total) .....	309	315	256
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	63	18	
4180 Budget authority, net (total) .....	317	317	150
4190 Outlays, net (total) .....	372	333	256

This account supports SBA's counseling, training and business technical assistance services for small businesses and entrepreneurs.

**Object Classification** (in millions of dollars)

Identification code 073-0400-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2	2	1
11.3 Other than full-time permanent .....	1		
11.9 Total personnel compensation .....	3	2	1
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	18		
25.3 Other goods and services from Federal sources .....	1		
41.0 Grants, subsidies, and contributions .....	293	313	198
99.9 Total new obligations, unexpired accounts .....	316	316	200

**Employment Summary**

Identification code 073-0400-0-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	20	17	11

**SHUTTERED VENUE OPERATORS****Program and Financing** (in millions of dollars)

Identification code 073-0700-0-1-376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23	41	43
1021 Recoveries of prior year unpaid obligations .....	6		
1033 Recoveries of prior year paid obligations .....	12	2	
1070 Unobligated balance (total) .....	41	43	43
1930 Total budgetary resources available .....	41	43	43
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	41	43	43
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6		
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3100 Obligated balance, start of year .....	6		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-12	-2	
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	12	2	
4170 Outlays, net (mandatory) .....	-12	-2	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-12	-2	

## SHUTTERED VENUE OPERATORS—Continued

The Shuttered Venue Operators Grant (SVOG) Program was established by the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act. The SVOG Program provided funds to support the ongoing operations of eligible live venue operators or promoters, theatrical producers, live performing arts organization operators, relevant museum operators, motion picture theater operators, and talent representatives who experienced significant revenue losses due to the effects of the COVID-19 pandemic. SVOG is no longer making new awards.

## RESTAURANT REVITALIZATION FUND

## Program and Financing (in millions of dollars)

Identification code 073-0800-0-1-376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	12	12
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-9		
1021 Recoveries of prior year unpaid obligations .....	5		
1033 Recoveries of prior year paid obligations .....	7		
1070 Unobligated balance (total) .....	12	12	12
1930 Total budgetary resources available .....	12	12	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	12	12	12
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	1	
3020 Outlays (gross) .....		-1	
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....		1	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-7		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	7		
4170 Outlays, net (mandatory) .....	-7	1	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-7	1	

The Restaurant Revitalization Fund (RRF) was established by the American Rescue Plan. The RRF Program provided funds to support certain payroll and non-payroll expenses for eligible entities in the food and beverage service industry who experienced significant revenue losses due to the effects of the COVID-19 pandemic. RRF is no longer making new awards.

## INFORMATION TECHNOLOGY SYSTEM MODERNIZATION AND WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 073-1161-0-1-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 IT Working Capital Fund .....	13	20	
0900 Total new obligations, unexpired accounts (object class 25.2) .....	13	20	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	20	
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [073-0100] ....	11		
1930 Total budgetary resources available .....	33	20	

1941	Memorandum (non-add) entries:			
	Unexpired unobligated balance, end of year .....	20		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1 .....	6	7	20	
3010 New obligations, unexpired accounts .....	13	20		
3020 Outlays (gross) .....	-12	-7		
3050 Unpaid obligations, end of year .....	7	20	20	
Memorandum (non-add) entries:				
3100 Obligated balance, start of year .....	6	7	20	
3200 Obligated balance, end of year .....	7	20	20	
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000 Budget authority, gross .....	11			
Outlays, gross:				
4011 Outlays from discretionary balances .....	12	7		
4180 Budget authority, net (total) .....	11			
4190 Outlays, net (total) .....	12	7		

The Information Technology Working Capital Fund finances long-term IT modernization projects, including the development of centralized management of systems, equipment, and services.

## SURETY BOND GUARANTEES REVOLVING FUND

## Program and Financing (in millions of dollars)

Identification code 073-4156-0-3-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable obligations .....	32	40	20
0900 Total new obligations, unexpired accounts (object class 42.0) .....	32	40	20
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	114	111	106
1033 Recoveries of prior year paid obligations .....	3	5	
1070 Unobligated balance (total) .....	117	116	106
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	26	30	20
1930 Total budgetary resources available .....	143	146	126
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	111	106	106
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			5
3010 New obligations, unexpired accounts .....	32	40	20
3020 Outlays (gross) .....	-32	-35	-20
3050 Unpaid obligations, end of year .....		5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			5
3200 Obligated balance, end of year .....		5	5
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	26	30	20
Outlays, gross:			
4010 Outlays from new discretionary authority .....	26	30	20
4011 Outlays from discretionary balances .....	6	5	
4020 Outlays, gross (total) .....	32	35	20
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-29	-35	-20
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	3	5	
4080 Outlays, net (discretionary) .....	3		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	3		

SBA is authorized to issue bond guarantees to surety companies for construction, service, and supply contracts or work orders, and to reimburse these sureties up to 90 percent of the losses sustained if the contractor de-

faults. SBA's guarantees provide an incentive for sureties to issue bonds to small contractors who could not otherwise secure them and compete in the contracting industry.

SBA supports legislative changes to simplify the structure of the Surety Bond Guarantee limit and to enable the agency to spend a portion of the revolving fund on administrative expenses.

#### BUSINESS LOANS PROGRAM ACCOUNT (INCLUDING TRANSFER OF FUNDS)

Subject to section 502 of the Congressional Budget Act of 1974, during fiscal year 2026 commitments to guarantee loans under section 503 of the Small Business Investment Act of 1958 and commitments for loans authorized under subparagraph (C) of section 502(7) of the Small Business Investment Act of 1958 (15 U.S.C. 696(7)) shall not exceed, in the aggregate, \$16,500,000,000: Provided further, That during fiscal year 2026 commitments for general business loans authorized under paragraphs (1) through (35) of section 7(a) of the Small Business Act shall not exceed \$35,000,000,000 for a combination of amortizing term loans and the aggregated maximum line of credit provided by revolving loans: Provided further, That during fiscal year 2026 commitments to guarantee loans for debentures under section 303(b) of the Small Business Investment Act of 1958 shall not exceed \$6,000,000,000: Provided further, That during fiscal year 2026, guarantees of trust certificates authorized by section 5(g) of the Small Business Act shall not exceed a principal amount of \$15,000,000,000. In addition, for administrative expenses to carry out the direct and guaranteed loan programs, \$158,000,000, of which no more than \$79,000,000 shall be for the administrative expenses of loan programs authorized by section 7(a) of the Small Business Act: Provided further, That such funds for administrative expenses may be transferred to the "Small Business Administration—Salaries and Expenses" account.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 073–1154–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	4	12	10
0704 Subsidy for modifications of loan guarantees .....		4	
0707 Reestimates of loan guarantee subsidy .....	304	683	
0708 Interest on reestimates of loan guarantee subsidy .....	56	80	
0709 Administrative expenses .....	162	162	158
0900 Total new obligations, unexpired accounts .....	526	941	168
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	91	73	79
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	91		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-21		
1021 Recoveries of prior year unpaid obligations .....	11	16	16
1033 Recoveries of prior year paid obligations .....	3		
1070 Unobligated balance (total) .....	84	89	95
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	168	168	158
Appropriations, mandatory:			
1200 Appropriation .....	360	763	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-13		
1260 Appropriations, mandatory (total) .....	347	763	
1900 Budget authority (total) .....	515	931	158
1930 Total budgetary resources available .....	599	1,020	253
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	73	79	85
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	44	54	47
3010 New obligations, unexpired accounts .....	526	941	168
3011 Obligations ("upward adjustments"), expired accounts .....	43		
3020 Outlays (gross) .....	-548	-932	-159
3040 Recoveries of prior year unpaid obligations, unexpired .....	-11	-16	-16
3050 Unpaid obligations, end of year .....	54	47	40

#### Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	44	54	47
3200 Obligated balance, end of year .....	54	47	40

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	168	168	158
Outlays, gross:			
4010 Outlays from new discretionary authority .....	164	161	152
4011 Outlays from discretionary balances .....	19	8	7
4020 Outlays, gross (total) .....	183	169	159
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	168	168	158
4080 Outlays, net (discretionary) .....	182	169	159
Mandatory:			
4090 Budget authority, gross .....	347	763	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	360	763	
4101 Outlays from mandatory balances .....	5		
4110 Outlays, gross (total) .....	365	763	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-2		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4160 Budget authority, net (mandatory) .....	347	763	
4170 Outlays, net (mandatory) .....	363	763	
4180 Budget authority, net (total) .....	515	931	158
4190 Outlays, net (total) .....	545	932	159

#### Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	515	931	158
Outlays .....	545	932	159
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-79
Outlays .....			-79
Total:			
Budget Authority .....	515	931	79
Outlays .....	545	932	80

#### Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 073–1154–0–1–376	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 7(m) Direct Microloans .....	41	110	101
115999 Total direct loan levels .....	41	110	101
Direct loan subsidy (in percent):			
132001 7(m) Direct Microloans .....	10.46	10.53	9.37
132999 Weighted average subsidy rate .....	10.46	10.53	9.37
Direct loan subsidy budget authority:			
133001 7(m) Direct Microloans .....	4	12	10
133999 Total subsidy budget authority .....	4	12	10
Direct loan subsidy outlays:			
134001 7(m) Direct Microloans .....	4	7	7
134999 Total subsidy outlays .....	4	7	7
Direct loan reestimates:			
135001 7(m) Direct Microloans .....	-6	-4	
135999 Total direct loan reestimates .....	-6	-4	
Guaranteed loan levels supportable by subsidy budget authority:			
215002 7(a) General Business Loan Guarantees .....	28,965	35,000	35,000
215004 Section 504 Certified Development Companies Debentures .....	5,830	12,500	12,500
215006 SBIC Debentures .....	3,907	6,000	6,000
215010 Secondary Market Guarantee .....	9,341	15,000	15,000
215027 504 Commercial Real Estate (CRE) Refinance Program .....	799	4,000	4,000
215999 Total loan guarantee levels .....	48,842	72,500	72,500

## BUSINESS LOANS PROGRAM ACCOUNT—Continued

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 073–1154–0–1–376	2024 actual	2025 est.	2026 est.
Guaranteed loan subsidy (in percent):			
232002 7(a) General Business Loan Guarantees .....	0.00	0.00	0.00
232004 Section 504 Certified Development Companies Debentures .....	0.00	0.00	0.00
232006 SBIC Debentures .....	0.00	0.00	0.00
232010 Secondary Market Guarantee .....	0.00	0.00	0.00
232027 504 Commercial Real Estate (CRE) Refinance Program .....	0.00	0.00	0.00
232999 Weighted average subsidy rate .....	0.00	0.00	0.00
Guaranteed loan subsidy outlays:			
234002 7(a) General Business Loan Guarantees .....	11	-179	.....
234004 Section 504 Certified Development Companies Debentures .....	6	.....	.....
234039 Paycheck Protection Program (PPP) .....	3	.....	.....
234999 Total subsidy outlays .....	20	-179	.....
Guaranteed loan reestimates:			
235002 7(a) General Business Loan Guarantees .....	-215	507	.....
235003 7(a) General Business Loan Guarantees—STAR .....	-1	.....	.....
235004 Section 504 Certified Development Companies Debentures .....	-432	-168	.....
235006 SBIC Debentures .....	74	-135	.....
235007 SBIC Participating Securities .....	11	6	.....
235008 SBIC New Market Venture Capital .....	-2	.....	.....
235010 Secondary Market Guarantee .....	-11	1	.....
235015 Secondary Market 504 First Mortgage Guarantees—ARRA .....	-4	1	.....
235017 7(a) General Business Loan Guarantees—ARRA .....	-4	-6	.....
235018 Section 504 Certified Development Companies—ARRA .....	-4	-1	.....
235026 Section 504 Certified Development Companies Debentures—ARRA Ext .....	-3	.....	.....
235027 504 Commercial Real Estate (CRE) Refinance Program .....	-21	-13	.....
235028 7(a) Business Loan Guarantees—ARRA .....	-4	-6	.....
235039 Paycheck Protection Program (PPP) .....	-1,187	-612	.....
235040 7(a) General Business—PL 116–260 Part-Year COVID Support .....	-191	-21	.....
235041 Section 504 Debentures—PL 116–260 Part-Year COVID Support .....	-62	-26	.....
235042 504 CRE Refinance—PL 116–260 Part-Year COVID Support .....	-8	-4	.....
235999 Total guaranteed loan reestimates .....	-2,064	-477	.....

As required by the Federal Credit Reform Act of 1990, as amended, this account records the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of the business loan program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

SBA supports legislative changes to increase the maximum 7(a) and 504 loan sizes for small manufacturers, combine the 504 loan programs, repeal the New Markets Venture Capital Program, and repeal the Renewable Fuel Capital Investment Pilot Program.

## Object Classification (in millions of dollars)

Identification code 073–1154–0–1–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	162	162	158
41.0 Grants, subsidies, and contributions .....	364	779	10
99.9 Total new obligations, unexpired accounts .....	526	941	168

## BUSINESS LOANS PROGRAM ACCOUNT

(Legislative proposal, not subject to PAYGO)

*Contingent upon the enactment of legislation authorizing the U.S. Small Business Administration to collect user fees on lenders participating in loan programs authorized by section 7(a) of the Small Business Act (15 U.S.C. 636(a)) to fund the Administration's activities, such fees and charges assessed by the Administration shall be credited to this appropriation as offsetting collections: Provided, That the total amount appropriated for the administrative expenses of such loan programs under this heading from the general fund shall be reduced as such offsetting collections are received so as to result in a final fiscal year 2026 appropriation for such expenses from the general fund estimated at not more than \$0.*

## Program and Financing (in millions of dollars)

Identification code 073–1154–2–1–376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	-79
1700 Spending authority from offsetting collections, discretionary:			
Collected .....	.....	.....	79
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	.....	.....	-79
4180 Budget authority, net (total) .....	.....	.....	-79
4190 Outlays, net (total) .....	.....	.....	-79

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 073–1154–2–1–376	2024 actual	2025 est.	2026 est.
<b>Administrative expense data:</b>			
3510 Budget authority .....	.....	.....	-79
3590 Outlays from new authority .....	.....	.....	-79

The Budget proposes a legislative change to authorize SBA to assess an administrative fee on lenders in the program authorized by section 7(a) of the Small Business Act, which shall be recorded as offsetting collections and returned to the General Fund of the U.S. Treasury.

## BUSINESS DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 073–4148–0–3–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	41	110	101
0713 Payment of interest to Treasury .....	7	6	6
0742 Downward reestimates paid to receipt accounts .....	5	3	.....
0900 Total new obligations, unexpired accounts .....	53	119	107
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	60	49	.....
1021 Recoveries of prior year unpaid obligations .....	5	3	3
1023 Unobligated balances applied to repay debt .....	-48	-43	-3
1070 Unobligated balance (total) .....	17	9	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	78	90	90
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	49	54	54
1801 Change in uncollected payments, Federal sources .....	1	.....	.....
1825 Spending authority from offsetting collections applied to repay debt .....	-43	-34	-37
1850 Spending auth from offsetting collections, mand (total) .....	7	20	17
1900 Budget authority (total) .....	85	110	107
1930 Total budgetary resources available .....	102	119	107
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	49	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	48	45	82
3010 New obligations, unexpired accounts .....	53	119	107
3020 Outlays (gross) .....	-51	-79	-99
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	-3	-3
3050 Unpaid obligations, end of year .....	45	82	87
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	44	40	77

3200	Obligated balance, end of year .....	40	77	82
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	85	110	107
Financing disbursements:				
4110	Outlays, gross (total) .....	51	79	99
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources: Subsidy from program account .....	-4	-6	-6
4122	Interest on uninvested funds .....	-3	-3	-3
4123	Repayments of principal, net .....	-41	-43	-43
4123	Other income .....	-1	-2	-2
4130	Offsets against gross budget authority and outlays (total) ....	-49	-54	-54
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-1		
4160	Budget authority, net (mandatory) .....	35	56	53
4170	Outlays, net (mandatory) .....	2	25	45
4180	Budget authority, net (total) .....	35	56	53
4190	Outlays, net (total) .....	2	25	45

**Status of Direct Loans** (in millions of dollars)

Identification code 073-4148-0-3-376	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	41	53	
1121 Limitation available from carry-forward .....	85	147	101
1143 Unobligated limitation carried forward (-) .....	-85	-90	
1150 Total direct loan obligations .....	41	110	101
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	233	231	257
1231 Disbursements: Direct loan disbursements .....	38	69	94
1251 Repayments: Repayments and prepayments .....	-40	-43	-43
1290 Outstanding, end of year .....	231	257	308

**Balance Sheet** (in millions of dollars)

Identification code 073-4148-0-3-376	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	50	90
Investments in U.S. securities:		
1106 Receivables, net .....		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	233	231
1402 Interest receivable .....	1	2
1405 Allowance for subsidy cost (-) .....	-20	-18
1499 Net present value of assets related to direct loans .....	214	215
1999 Total assets .....	264	305
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	259	301
2104 Resources payable to Treasury (Downward Reestimate) .....		
2105 Resources payable to Treasury (Downward Reestimate) .....	5	4
2201 Non-Federal liabilities: Accounts payable .....		
2999 Total liabilities .....	264	305
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	264	305

**BUSINESS GUARANTEED LOAN FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 073-4149-0-3-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711 Default claim payments on principal .....	4,469	4,100	3,000
0712 Default claim payments on interest .....	107	100	100
0713 Payment of interest to Treasury .....	62	63	63
0715 Other Expenses .....	90	90	90
0716 Debt Relief Payment .....	19	5	
0717 PPP Forgiveness .....	1,253	500	25

0741	Modification savings .....	183		
0742	Downward reestimates paid to receipt accounts .....	2,250	1,128	
0743	Interest on downward reestimates .....	174	112	
0900	Total new obligations, unexpired accounts .....	8,424	6,281	3,278
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	10,726	6,040	4,155
1023	Unobligated balances applied to repay debt .....	-163		
1033	Recoveries of prior year paid obligations .....	756		
1070	Unobligated balance (total) .....	11,319	6,040	4,155
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	539	760	560
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	2,639	3,636	3,110
1801	Change in uncollected payments, Federal sources .....	-33		
1850	Spending auth from offsetting collections, mand (total) .....	2,606	3,636	3,110
1900	Budget authority (total) .....	3,145	4,396	3,670
1930	Total budgetary resources available .....	14,464	10,436	7,825
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	6,040	4,155	4,547

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	120	131	443
3010	New obligations, unexpired accounts .....	8,424	6,281	3,278
3020	Outlays (gross) .....	-8,413	-5,969	-3,243
3050	Unpaid obligations, end of year .....	131	443	478
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-85	-52	-52
3070	Change in uncollected pymts, Fed sources, unexpired .....	33		
3090	Uncollected pymts, Fed sources, end of year .....	-52	-52	-52
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	35	79	391
3200	Obligated balance, end of year .....	79	391	426

**Financing authority and disbursements, net:**

Mandatory:				
4090	Budget authority, gross .....	3,145	4,396	3,670
Financing disbursements:				
4110	Outlays, gross (total) .....	8,413	5,969	3,243
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Subsidy from program account .....	-379	-4	
4120	Upward reestimate .....		-683	
4120	Interest on reestimate .....		-80	
4122	Interest on uninvested funds .....	-90	-90	-90
4123	Fees .....	-1,919	-2,000	-2,060
4123	Principal .....	-770	-714	-890
4123	Interest .....	-58	-65	-70
4123	Sale of Foreclosed Property .....	-27		
4123	Other .....	-152		
4130	Offsets against gross budget authority and outlays (total) ....	-3,395	-3,636	-3,110
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	33		
4143	Recoveries of prior year paid obligations, unexpired accounts .....	756		
4150	Additional offsets against budget authority only (total) .....	789		
4160	Budget authority, net (mandatory) .....	539	760	560
4170	Outlays, net (mandatory) .....	5,018	2,333	133
4180	Budget authority, net (total) .....	539	760	560
4190	Outlays, net (total) .....	5,018	2,333	133

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 073-4149-0-3-376	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	72,500	72,500	72,500
2121 Limitation available from carry-forward .....			
2142 Uncommitted loan guarantee limitation .....	-23,657		
2150 Total guaranteed loan commitments .....	48,843	72,500	72,500
2199 Guaranteed amount of guaranteed loan commitments .....	48,843	72,500	72,500
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	165,520	166,585	181,261
2231 Disbursements of new guaranteed loans .....	34,278	47,794	54,592
2251 Repayments and prepayments .....	-28,224	-28,226	-30,631

## BUSINESS GUARANTEED LOAN FINANCING ACCOUNT—Continued

## Status of Guaranteed Loans—Continued

Identification code 073-4149-0-3-376	2024 actual	2025 est.	2026 est.
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-4,844	-4,746	-3,364
2263 Terminations for default that result in claim payments .....	-145	-146	-104
2264 Other adjustments, net .....			
2290 Outstanding, end of year .....	166,585	181,261	201,754
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	139,528	151,820	168,985
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	3,580	4,102	4,290
2331 Disbursements for guaranteed loan claims .....	4,424	4,098	2,905
2351 Repayments of loans receivable .....	-566	-788	-823
2361 Write-offs of loans receivable .....	-3,304	-3,122	-1,865
2364 Other adjustments, net .....	-32		
2390 Outstanding, end of year .....	4,102	4,290	4,507

## Balance Sheet (in millions of dollars)

Identification code 073-4149-0-3-376	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury .....	10,760	6,119
Investments in U.S. securities:		
1106 Receivables, net .....	348	812
1206 Non-Federal assets: Receivables, net .....	161	113
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	3,580	4,102
1502 Interest receivable .....		
1504 Foreclosed property .....	20	21
1505 Allowance for subsidy cost (-) .....	-2,503	-2,476
1599 Net present value of assets related to defaulted guaranteed loans .....	1,097	1,647
1999 Total assets .....	12,366	8,691
LIABILITIES:		
Federal liabilities:		
2103 Debt .....	2,115	2,492
2105 Other .....	2,257	1,260
Non-Federal liabilities:		
2201 Accounts payable .....	99	112
2204 Liabilities for loan guarantees .....	7,895	4,827
2999 Total liabilities .....	12,366	8,691
NET POSITION:		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	12,366	8,691

## BUSINESS LOAN FUND LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 073-4154-0-3-376	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	1	1
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-1	-1	-1
Budget authority and outlays, net:			
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1	-1	-1
4180 Budget authority, net (total) .....	-1	-1	-1
4190 Outlays, net (total) .....	-1	-1	-1

## Status of Direct Loans (in millions of dollars)

Identification code 073-4154-0-3-376	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	6	6	6
1290 Outstanding, end of year .....	6	6	6

## Balance Sheet (in millions of dollars)

Identification code 073-4154-0-3-376	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury .....		
1206 Non-Federal assets: Receivables, net .....		
1601 Direct loans, gross .....	5	6
1602 Interest receivable .....		
1603 Allowance for estimated uncollectible loans and interest (-) .....	-5	-6
1604 Direct loans and interest receivable, net .....		
1606 Foreclosed property .....		
1699 Value of assets related to direct loans .....		
1701 Defaulted guaranteed loans, gross .....		
1703 Allowance for estimated uncollectible loans and interest (-) .....		
1799 Value of assets related to loan guarantees .....		
1801 Other Federal assets: Cash and other monetary assets .....	11	9
1999 Total assets .....	11	9
LIABILITIES:		
Federal liabilities:		
2102 Interest payable .....		
2104 Resources payable to Treasury .....	11	9
2201 Non-Federal liabilities: Accounts payable .....		
2999 Total liabilities .....	11	9
NET POSITION:		
3100 Unexpended appropriations .....		
3300 Cumulative results of operations .....		
3999 Total net position .....		
4999 Total liabilities and net position .....	11	9

## DISASTER LOANS PROGRAM ACCOUNT

## (INCLUDING TRANSFERS OF FUNDS)

For administrative expenses to carry out the direct loan program authorized by section 7(b) of the Small Business Act, \$143,000,000, to remain available until expended, of which \$1,600,000 is for the Office of Inspector General of the Small Business Administration for audits and reviews of disaster loans and the disaster loan programs and shall be transferred to the appropriations for the Office of Inspector General; of which \$133,000,000 is for direct administrative expenses of loan making and servicing to carry out the direct loan program, which may be transferred to the appropriations for Salaries and Expenses; and of which \$8,400,000 is for indirect administrative expenses for the direct loan program, which may be transferred to the appropriations for Salaries and Expenses: Provided, That the funds provided under this heading shall be for major disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5122(2)): Provided further, That the amount for major disasters under this heading is designated by the Congress as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), as amended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## DISASTER LOANS PROGRAM ACCOUNT

## (INCLUDING TRANSFER OF FUNDS)

For an additional amount for "Disaster Loans Program Account" for the cost of direct loans authorized by section 7(b) of the Small Business Act, \$2,249,000,000, to remain available until expended, of which \$50,000,000 shall be transferred to "Small Business Administration—Office of Inspector General" for audits and reviews of disaster loans and the disaster loans programs, and of which \$613,000,000 may be transferred to "Small Business Administration—Salaries and Expenses" for administrative expenses to carry out the disaster loan program authorized by section 7(b) of the Small Business Act: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i)



of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

**Program and Financing** (in millions of dollars)

Identification code 073–1152–0–1–453	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	341	1,479	206
0705 Reestimates of direct loan subsidy .....	32,134	7,287	.....
0706 Interest on reestimates of direct loan subsidy .....	1,547	444	.....
0709 Administrative expenses .....	178	1,059	300
0900 Total new obligations, unexpired accounts .....	34,200	10,269	506
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	445	128	286
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	432	.....	.....
1021 Recoveries of prior year unpaid obligations .....	38	100	100
1070 Unobligated balance (total) .....	483	228	386
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	32	32	.....
1100 Appropriation, disaster relief pursuant Stafford Act .....	143	374	143
1100 Appropriation, CR Supplemental .....	.....	2,249	.....
1120 Appropriations transferred to other acct [073–0200] .....	-2	-52	-2
1120 Appropriations transferred to other acct [073–0100] .....	-8	-8	-8
1160 Appropriation, discretionary (total) .....	165	2,595	133
Appropriations, mandatory:			
1200 Appropriation .....	33,680	7,732	.....
1900 Budget authority (total) .....	33,845	10,327	133
1930 Total budgetary resources available .....	34,328	10,555	519
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	128	286	13
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	138	154	216
3010 New obligations, unexpired accounts .....	34,200	10,269	506
3020 Outlays (gross) .....	-34,146	-10,107	-353
3040 Recoveries of prior year unpaid obligations, unexpired .....	-38	-100	-100
3050 Unpaid obligations, end of year .....	154	216	269
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	138	154	216
3200 Obligated balance, end of year .....	154	216	269
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	165	2,595	133
Outlays, gross:			
4010 Outlays from new discretionary authority .....	165	2,375	133
4011 Outlays from discretionary balances .....	268	.....	220
4020 Outlays, gross (total) .....	433	2,375	353
Mandatory:			
4090 Budget authority, gross .....	33,680	7,732	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	33,680	7,732	.....
4101 Outlays from mandatory balances .....	33	.....	.....
4110 Outlays, gross (total) .....	33,713	7,732	.....
4180 Budget authority, net (total) .....	33,845	10,327	133
4190 Outlays, net (total) .....	34,146	10,107	353

**Budget authority and outlays, net:**

4000 Budget authority, gross .....	165	2,595	133
Outlays, gross:			
4010 Outlays from new discretionary authority .....	165	2,375	133
4011 Outlays from discretionary balances .....	268	.....	220
4020 Outlays, gross (total) .....	433	2,375	353
Mandatory:			
4090 Budget authority, gross .....	33,680	7,732	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	33,680	7,732	.....
4101 Outlays from mandatory balances .....	33	.....	.....
4110 Outlays, gross (total) .....	33,713	7,732	.....
4180 Budget authority, net (total) .....	33,845	10,327	133
4190 Outlays, net (total) .....	34,146	10,107	353

**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 073–1152–0–1–453	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Disaster Assistance Loans .....	1,661	6,658	1,100
115999 Total direct loan levels .....	1,661	6,658	1,100
Direct loan subsidy (in percent):			
132001 Disaster Assistance Loans .....	20.55	22.22	18.75
132999 Weighted average subsidy rate .....	20.55	22.22	18.75
Direct loan subsidy budget authority:			
133001 Disaster Assistance Loans .....	341	1,479	206
133999 Total subsidy budget authority .....	341	1,479	206
Direct loan subsidy outlays:			
134001 Disaster Assistance Loans .....	267	1,366	210
134999 Total subsidy outlays .....	267	1,366	210

Direct loan reestimates:

135001 Disaster Assistance Loans .....	-321	-129	.....
135002 Economic Injury Disaster Loans—Terrorist Attack .....	-1	-1	.....
135004 COVID Economic Injury Disaster Loans .....	33,535	-777	.....
135999 Total direct loan reestimates .....	33,213	-907	.....

Administrative expense data:

3510 Budget authority .....	169	1,009	143
3590 Outlays from new authority .....	169	1,009	143

As required by the Federal Credit Reform Act of 1990, as amended, for loans made pursuant to Section 7(b) of the Small Business Act, as amended, this account records the subsidy costs associated with the direct loans obligated in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of the disaster loan program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

Disaster loans made pursuant to Section 7(b) of the Small Business Act provide Federal assistance for non-farm, private sector disaster losses. Through the disaster assistance program, SBA helps homeowners, renters, businesses of all sizes, and non-profit organizations pay for the cost of replacing, rebuilding or repairing property damaged by disasters. The program is the only form of SBA financial assistance not limited to small businesses. The program provides subsidized loans for up to 30 years to borrowers who have incurred uninsured physical losses or economic injury as the result of a disaster.

**Object Classification** (in millions of dollars)

Identification code 073–1152–0–1–453	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	178	1,059	300
41.0 Grants, subsidies, and contributions .....	34,022	9,210	206
99.9 Total new obligations, unexpired accounts .....	34,200	10,269	506

**DISASTER DIRECT LOAN FINANCING ACCOUNT**

**Program and Financing** (in millions of dollars)

Identification code 073–4150–0–3–453	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	1,661	6,658	1,100
0713 Payment of interest to Treasury .....	4,950	8,500	8,500
0715 Other .....	50	70	70
0742 Downward reestimates paid to receipt accounts .....	401	8,085	.....
0743 Interest on downward reestimates .....	67	554	.....
0900 Total new obligations, unexpired accounts .....	7,129	23,867	9,670
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	27,372	6,107	.....
1021 Recoveries of prior year unpaid obligations .....	274	500	500
1023 Unobligated balances applied to repay debt .....	-18,096	-6,107	.....
1070 Unobligated balance (total) .....	9,550	500	500
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1	.....	.....
Borrowing authority, mandatory:			
1400 Borrowing authority .....	2,038	13,367	5,000
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	56,279	35,000	33,210
1801 Change in uncollected payments, Federal sources .....	41	.....	.....
1825 Spending authority from offsetting collections applied to repay debt .....	-54,673	-25,000	-29,040
1850 Spending auth from offsetting collections, mand (total) .....	1,647	10,000	4,170
1900 Budget authority (total) .....	3,686	23,367	9,170
1930 Total budgetary resources available .....	13,236	23,867	9,670
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6,107	.....	.....

DISASTER DIRECT LOAN FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 073-4150-0-3-453	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	902	849	6,421
3010 New obligations, unexpired accounts .....	7,129	23,867	9,670
3020 Outlays (gross) .....	-6,908	-17,795	-15,328
3040 Recoveries of prior year unpaid obligations, unexpired .....	-274	-500	-500
3050 Unpaid obligations, end of year .....	849	6,421	263
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-113	-154	-154
3070 Change in uncollected pymts, Fed sources, unexpired .....	-41		
3090 Uncollected pymts, Fed sources, end of year .....	-154	-154	-154
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	789	695	6,267
3200 Obligated balance, end of year .....	695	6,267	109
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	3,686	23,367	9,170
Financing disbursements:			
4110 Outlays, gross (total) .....	6,908	17,795	15,328
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account .....	-33,948	-1,366	-210
4120 Upward reestimate .....		-7,287	
4120 Interest on upward reestimate .....		-444	
4122 Interest income from Treasury .....	-558	-3,000	-3,000
4123 Repayments of principal, net .....	-21,773	-22,903	-30,000
4130 Offsets against gross budget authority and outlays (total) ....	-56,279	-35,000	-33,210
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-41		
4160 Budget authority, net (mandatory) .....	-52,634	-11,633	-24,040
4170 Outlays, net (mandatory) .....	-49,371	-17,205	-17,882
4180 Budget authority, net (total) .....	-52,634	-11,633	-24,040
4190 Outlays, net (total) .....	-49,371	-17,205	-17,882

## Status of Direct Loans (in millions of dollars)

Identification code 073-4150-0-3-453	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....		7,138	
1121 Limitation available from carry-forward .....	1,976	449	1,100
1143 Unobligated limitation carried forward (-) .....	-315	-929	
1150 Total direct loan obligations .....	1,661	6,658	1,100
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	324,578	297,155	283,176
1231 Disbursements: Direct loan disbursements .....	1,451	4,421	2,634
1251 Repayments: Repayments and prepayments .....	-8,848	-3,912	-3,718
1263 Write-offs for default: Direct loans .....	-17,228	-14,487	-11,031
1264 Other adjustments, net (+ or -) .....	-2,798	-1	
1290 Outstanding, end of year .....	297,155	283,176	271,061

## Balance Sheet (in millions of dollars)

Identification code 073-4150-0-3-453	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	27,249	6,546
Investments in U.S. securities:		
1106 Receivables, net .....	34,531	7,732
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	324,578	297,155
1402 Interest receivable .....		
1404 Foreclosed property .....	4	6
1405 Allowance for subsidy cost (-) .....	-53,947	-40,914
1499 Net present value of assets related to direct loans .....	270,635	256,247
1999 Total assets .....	332,415	270,525
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	331,946	261,870
2105 Other .....	463	8,639
2201 Non-Federal liabilities: Accounts payable .....	6	16

2999 Total liabilities .....	332,415	270,525
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	332,415	270,525

## DISASTER LOAN FUND LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 073-4153-0-3-453	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....		1	1
1820 Capital transfer of spending authority from offsetting collections to general fund .....		-1	-1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....		-1	-1
4180 Budget authority, net (total) .....		-1	-1
4190 Outlays, net (total) .....		-1	-1

## Status of Direct Loans (in millions of dollars)

Identification code 073-4153-0-3-453	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1	1	1
1290 Outstanding, end of year .....	1	1	1

## Balance Sheet (in millions of dollars)

Identification code 073-4153-0-3-453	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....		
1601 Direct loans, net .....	1	1
1603 Allowance for estimated uncollectible loans and interest (-) .....		
1699 Value of assets related to direct loans .....	1	1
1999 Total assets .....	1	1
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	1	1
<b>NET POSITION:</b>		
3100 Unexpended appropriations .....		
4999 Total liabilities and net position .....	1	1

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
073-272130 Disaster Loan Program, Downward Reestimates of Subsidies .....	468	8,639	
073-272210 Business Loan Program, Negative Subsidies .....		183	
073-272230 Business Loan Program, Downward Reestimates of Subsidies .....	2,429	1,244	
073-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	48		
General Fund Offsetting receipts from the public .....	2,945	10,066	
Intragovernmental payments:			
073-388500 Undistributed Intragovernmental Payments .....	7		
General Fund Intragovernmental payments .....	7		

## (INCLUDING TRANSFERS OF FUNDS)

SEC. 540. Not to exceed 5 percent of any appropriation made available for the current fiscal year for the Small Business Administration in this Act may be transferred between such appropriations, but no such appropriation shall be increased by more than 10 percent by any such transfers: Provided, That any transfer pursuant to this paragraph shall be treated as a reprogramming of funds under section 608 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.

SEC. 541. Not to exceed 3 percent of any appropriation made available in this Act for the Small Business Administration under the headings "Salaries and Expenses" and "Business Loans Program Account" may be transferred to the Administration's information technology system modernization and working capital fund (IT WCF), as authorized by section 1077(b)(1) of title X of division A of the National Defense Authorization Act for Fiscal Year 2018, for the purposes specified in section 1077(b)(3) of such Act, upon the advance notice to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That amounts transferred to the IT WCF under this section shall remain available for obligation through September 30, 2029.



# SOCIAL SECURITY ADMINISTRATION

## Federal Funds

### PAYMENT TO LIMITATION ON ADMINISTRATIVE EXPENSES

#### Program and Financing (in millions of dollars)

Identification code 028-0419-0-1-651	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	22	22	.....
3020 Outlays (gross) .....	.....	-22	.....
3050 Unpaid obligations, end of year .....	22	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	22	22	.....
3200 Obligated balance, end of year .....	22	.....	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	22	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	22	.....

### PAYMENTS TO SOCIAL SECURITY TRUST FUNDS

*For payment to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund, as provided under sections 201(m) and 1131(b)(2) of the Social Security Act, \$15,000,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 028-0404-0-1-651	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Taxation of benefits .....	53,750	59,777	72,783
0002 Other .....	18	25	25
0900 Total new obligations, unexpired accounts .....	53,768	59,802	72,808
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13	13	13
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	53,770	59,802	72,808
1930 Total budgetary resources available .....	53,783	59,815	72,821
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2	.....	.....
1941 Unexpired unobligated balance, end of year .....	13	13	13
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	3	3
3010 New obligations, unexpired accounts .....	53,768	59,802	72,808
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-53,768	-59,802	-72,808
3050 Unpaid obligations, end of year .....	3	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	3	3
3200 Obligated balance, end of year .....	3	3	3
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4090 Budget authority, gross .....	53,770	59,802	72,808
Outlays, gross:			
4100 Outlays from new mandatory authority .....	53,766	59,799	72,808
4101 Outlays from mandatory balances .....	2	3	.....
4110 Outlays, gross (total) .....	53,768	59,802	72,808
4180 Budget authority, net (total) .....	53,770	59,802	72,808
4190 Outlays, net (total) .....	53,768	59,802	72,808

This general fund appropriation reimburses the Social Security trust funds annually for 1) pension reform and 2) interest on unnegotiated checks.

Amounts appropriated to this account as permanent indefinite authority include receipts from Federal income taxation of Social Security benefits.

#### Object Classification (in millions of dollars)

Identification code 028-0404-0-1-651	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....	18	25	25
94.0 Financial transfers .....	53,750	59,777	72,783
99.9 Total new obligations, unexpired accounts .....	53,768	59,802	72,808

### ADMINISTRATIVE COSTS, THE MEDICARE IMPROVEMENTS FOR PATIENTS AND PROVIDERS ACT

#### Program and Financing (in millions of dollars)

Identification code 028-0415-0-1-571	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	15	15
1930 Total budgetary resources available .....	15	15	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	15
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	11	6
3020 Outlays (gross) .....	.....	-5	-6
3050 Unpaid obligations, end of year .....	11	6	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	11	6
3200 Obligated balance, end of year .....	11	6	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	5	6
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	5	6

Public Law 110-275 requires the Social Security Administration to transmit identity and financial data used to determine eligibility and the amount of Extra Help (also known as low-income subsidy) from the application process to the Medicaid State agency to initiate an application for the Medicare Savings Program. As of 2011, new funding for this program comes from a reimbursable agreement with the Centers for Medicare and Medicaid Services and this funding is reflected within the Limitation on Administrative Expenses account.

### ADMINISTRATIVE EXPENSES, CHILDREN'S HEALTH INSURANCE PROGRAM

#### Program and Financing (in millions of dollars)

Identification code 028-0416-0-1-551	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

Public Law 111-3 provides assistance for states to insure low-income children who are not eligible for Medicaid whose parent(s) or guardian(s) cannot afford private insurance.

## SUPPLEMENTAL SECURITY INCOME PROGRAM

For carrying out titles XI and XVI of the Social Security Act, section 401 of Public Law 92–603, section 212 of Public Law 93–66, as amended, and section 405 of Public Law 95–216, including payment to the Social Security trust funds for administrative expenses incurred pursuant to section 201(g)(1) of the Social Security Act, \$49,447,966,000, to remain available until expended: Provided, That any portion of the funds provided to a State in the current fiscal year and not obligated by the State during that year shall be returned to the Treasury: Provided further, That not more than \$91,000,000 shall be available for research and demonstrations under sections 1110, 1115, and 1144 of the Social Security Act, and remain available through September 30, 2028.

For making, after June 15 of the current fiscal year, benefit payments to individuals under title XVI of the Social Security Act, for unanticipated costs incurred for the current fiscal year, such sums as may be necessary.

For making benefit payments under title XVI of the Social Security Act for the first quarter of fiscal year 2027, \$23,500,000,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 028–0406–0–1–609		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Supplemental Security Income Program (Direct) .....	62,229	67,564	69,957
0002	Program Integrity .....	1,329	1,401	1,674
0799	Total direct obligations .....	63,558	68,965	71,631
0801	State supplementation payments .....	3,082	3,410	3,505
0809	Reimbursable program activities, subtotal .....	3,082	3,410	3,505
0900	Total new obligations, unexpired accounts .....	66,640	72,375	75,136
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	3,807	1,681	411
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	2,748		
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	-378		
1021	Recoveries of prior year unpaid obligations .....	268		
1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation .....	-258		
1039	Offset to adjustment for change in allocation of trust fund limitation .....	360		
1070	Unobligated balance (total) .....	3,799	1,681	411
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	4,693	4,693	4,704
Appropriations, mandatory:				
1200	Appropriation .....	40,672	41,294	44,724
Advance appropriations, mandatory:				
1270	Advance appropriation .....	15,800	21,700	22,100
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	3,357	3,418	3,516
1900	Budget authority (total) .....	64,522	71,105	75,044
1930	Total budgetary resources available .....	68,321	72,786	75,455
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1,681	411	319
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	3,539	4,622	4,624
3010	New obligations, unexpired accounts .....	66,640	72,375	75,136
3020	Outlays (gross) .....	-65,288	-72,373	-75,132
3040	Recoveries of prior year unpaid obligations, unexpired .....	-268		
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	4,622	4,624	4,628
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	3,539	4,622	4,624
3200	Obligated balance, end of year .....	4,622	4,624	4,628
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	4,693	4,693	4,704
Outlays, gross:				
4010	Outlays from new discretionary authority .....	4,082	3,871	3,894
4011	Outlays from discretionary balances .....	405	879	839
4020	Outlays, gross (total) .....	4,487	4,750	4,733
Mandatory:				
4090	Budget authority, gross .....	59,829	66,412	70,340

Outlays, gross:				
4100	Outlays from new mandatory authority .....	57,044	63,920	67,960
4101	Outlays from mandatory balances .....	3,757	3,703	2,439
4110	Outlays, gross (total) .....	60,801	67,623	70,399
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-3,357	-3,418	-3,516
4180	Budget authority, net (total) .....	61,165	67,687	71,528
4190	Outlays, net (total) .....	61,931	68,955	71,616

## Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	61,165	67,687	71,528
Outlays .....	61,931	68,955	71,616
Amounts included in the adjusted baseline:			
Budget Authority .....			20
Outlays .....			20
Total:			
Budget Authority .....	61,165	67,687	71,548
Outlays .....	61,931	68,955	71,636

Title XVI of the Social Security Act established a Supplemental Security Income (SSI) program to provide monthly cash benefits as a federally guaranteed minimum income for low-income individuals who are aged, blind, or disabled. A portion of these funds may be used to fund research and demonstration projects.

## Object Classification (in millions of dollars)

Identification code 028–0406–0–1–609		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.3	Administrative Expenses .....	3,271	3,298	3,011
25.3	Beneficiary Services .....	109	139	145
25.3	Program Integrity (Base) .....	214	232	250
25.3	Program Integrity (Adjustment) .....	1,115	1,169	1,424
41.0	Federal benefits .....	58,751	64,067	66,742
41.0	Research .....	98	60	59
99.0	Direct obligations .....	63,558	68,965	71,631
99.0	Reimbursable obligations .....	3,082	3,410	3,505
99.9	Total new obligations, unexpired accounts .....	66,640	72,375	75,136

## SUPPLEMENTAL SECURITY INCOME PROGRAM

(Amounts included in the adjusted baseline)

## Program and Financing (in millions of dollars)

Identification code 028–0406–7–1–609		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Supplemental Security Income Program (Direct) .....			20
0799	Total direct obligations .....			20
0900	Total new obligations, unexpired accounts (object class 41.0) .....			20
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....			20
1900	Budget authority (total) .....			20
1930	Total budgetary resources available .....			20
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....			20
3020	Outlays (gross) .....			-20
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....			20
Outlays, gross:				
4100	Outlays from new mandatory authority .....			20
4180	Budget authority, net (total) .....			20
4190	Outlays, net (total) .....			20

This schedule reflects the effects resulting from continuing dedicated program integrity discretionary investments. Please refer to the narrative in the Limitation on Administrative Expenses account for more information.

## SPECIAL BENEFITS FOR CERTAIN WORLD WAR II VETERANS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 028-0401-0-1-701	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	3	3	3
2000 Total: Balances and receipts .....	3	3	3
5099 Balance, end of year .....	3	3	3

Public Law 106-169 established a benefit program for certain individuals who are at least 65 years old; were in the United States military forces, including veterans of the Filipino Army and Filipino Scouts, during World War II; and who were eligible for SSI for the month of December 1999. To receive this benefit, these individuals must reside outside the United States and meet other requirements for eligibility.

## OFFICE OF INSPECTOR GENERAL

## (INCLUDING TRANSFER OF FUNDS)

For expenses necessary for the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, \$32,000,000, together with not to exceed \$82,665,000, to be transferred and expended as authorized by section 201(g)(1) of the Social Security Act from the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund: Provided, That \$2,000,000 shall remain available until expended for information technology modernization, including related hardware and software infrastructure and equipment, and for administrative expenses directly associated with information technology modernization.

In addition, an amount not to exceed 3 percent of the total provided in this appropriation may be transferred from the "Limitation on Administrative Expenses", Social Security Administration, to be merged with this account, to be available for the time and purposes for which this account is available: Provided, That notice of such transfers shall be transmitted promptly to the Committees on Appropriations of the House of Representatives and the Senate at least 15 days in advance of any transfer.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 028-0400-0-1-600	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Inspector General (Direct) .....	132	130	136
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	32	32	32
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	88	83	83
1700 Collected .....		15	25
1701 Change in uncollected payments, Federal sources .....	10		
1750 Spending auth from offsetting collections, disc (total) .....	98	98	108
1900 Budget authority (total) .....	130	130	140
1930 Total budgetary resources available .....	132	130	140
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	17	22	14
3010 New obligations, unexpired accounts .....	132	130	136
3011 Obligations ("upward adjustments"), expired accounts .....	5		
3020 Outlays (gross) .....	-131	-138	-139
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	22	14	11

## Uncollected payments:

3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-17	-17
3070 Change in uncollected pymts, Fed sources, unexpired .....	-10		
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-17	-17	-17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	5	-3
3200 Obligated balance, end of year .....	5	-3	-6

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	130	130	140
Outlays, gross:			
4010 Outlays from new discretionary authority .....	115	117	126
4011 Outlays from discretionary balances .....	16	21	13
4020 Outlays, gross (total) .....	131	138	139
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-93	-98	-108
4040 Offsets against gross budget authority and outlays (total) ....	-93	-98	-108
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-10		
4052 Offsetting collections credited to expired accounts .....	5		
4060 Additional offsets against budget authority only (total) .....	-5		
4070 Budget authority, net (discretionary) .....	32	32	32
4080 Outlays, net (discretionary) .....	38	40	31
4180 Budget authority, net (total) .....	32	32	32
4190 Outlays, net (total) .....	38	40	31

The Office of Inspector General conducts independent audits, evaluations, and investigations to identify and prevent fraud, waste, abuse, and mismanagement of Social Security Administration programs and operations.

## Object Classification (in millions of dollars)

Identification code 028-0400-0-1-600	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	81	81	79
12.1 Civilian personnel benefits .....	36	34	34
21.0 Travel and transportation of persons .....	2	2	3
23.1 Rental payments to GSA .....	4	4	4
25.1 Guard Services .....	1	1	1
25.2 Other services from non-Federal sources .....	5	4	3
25.3 Other goods and services from Federal sources .....	2	1	1
25.4 Operation and maintenance of facilities .....			1
25.6 Training .....		1	
25.7 Operation and maintenance of equipment .....		1	8
31.0 Equipment .....	1	1	2
99.0 Direct obligations .....	132	130	136
99.9 Total new obligations, unexpired accounts .....	132	130	136

## Employment Summary

Identification code 028-0400-0-1-600	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	508	479	471

## STATE SUPPLEMENTAL FEES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 028-5419-0-2-609	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	21	273	267
Receipts:			
Current law:			
1130 State Supplemental Fees, SSI .....	144	164	170
2000 Total: Balances and receipts .....	165	437	437
Appropriations:			
Current law:			
2101 State Supplemental Fees .....	-150	-170	-170
3098 Supplemental Security Income Program .....	258		
5099 Balance, end of year .....	273	267	267

## STATE SUPPLEMENTAL FEES—Continued

## Program and Financing (in millions of dollars)

Identification code 028–5419–0–2–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State Supplemental Fees (Direct) .....	150	170	170
0900 Total new obligations, unexpired accounts (object class 25.3) .....	150	170	170
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	150	170	170
1930 Total budgetary resources available .....	150	170	170
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	150	170	170
3020 Outlays (gross) .....	-150	-170	-170
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	150	170	170
Outlays, gross:			
4010 Outlays from new discretionary authority .....	150	170	170
4180 Budget authority, net (total) .....	150	170	170
4190 Outlays, net (total) .....	150	170	170

The Social Security Administration collects a fee from States for costs related to administering Supplemental Security Income State supplementary payments on behalf of States. A portion of these fees is used to fund some of SSA's administrative costs.

## Trust Funds

## FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 028–8006–0–7–651	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2,556,516	2,456,562	2,247,027
0198 Reconciliation adjustment .....	-317		
0199 Balance, start of year .....	2,556,199	2,456,562	2,247,027
Receipts:			
Current law:			
1110 FOASI, Transfers from General Fund (FICA Taxes) .....	1,019,575	1,017,247	1,095,873
1110 FOASI, Transfers from General Fund (SECA Taxes) .....	57,409	58,134	58,229
1110 FOASI, Refunds .....		-4,912	-5,205
1130 FOASI, Non-Attorney Fees .....		1	1
1130 FOASI, Attorney Fees .....	1	1	1
1130 FOASI, Tax Refund Offset .....	-28		12
1140 FOASI, Federal Employer Contributions (FICA Taxes) .....	19,917	20,861	21,207
1140 FOASI, Interest Received by Trust Funds .....	62,891	63,566	57,773
1140 FOASI, Federal Payments to the FOASI Trust Fund .....	53,146	58,533	70,895
1199 Total current law receipts .....	1,212,911	1,213,431	1,298,786
Proposed:			
1210 FOASI, Transfers from General Fund (FICA Taxes) .....			35
1999 Total receipts .....	1,212,911	1,213,431	1,298,821
2000 Total: Balances and receipts .....	3,769,110	3,669,993	3,545,848
Appropriations:			
Current law:			
2101 Federal Old-age and Survivors Insurance Trust Fund .....	-3,838	-3,721	-3,433
2101 Federal Old-age and Survivors Insurance Trust Fund .....	-1,209,084	-1,209,659	-1,295,307
2103 Federal Old-age and Survivors Insurance Trust Fund .....	-99,348	-209,586	-195,704
2199 Total current law appropriations .....	-1,312,270	-1,422,966	-1,494,444
2999 Total appropriations .....	-1,312,270	-1,422,966	-1,494,444
Special and trust fund receipts returned:			
3010 Federal Old-age and Survivors Insurance Trust Fund .....	5		
3098 Federal Old-age and Survivors Insurance Trust Fund .....	-282		
5098 Rounding adjustment .....	-1		
5099 Balance, end of year .....	2,456,562	2,247,027	2,051,404

## Program and Financing (in millions of dollars)

Identification code 028–8006–0–7–651	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Old-age and Survivors Insurance Trust Fund (Direct) ....	1,312,592	1,423,017	1,494,490
<b>Budgetary resources:</b>			
Unobligated balance:			
1012 Unobligated balance transfers between expired and unexpired accounts .....		51	46
1021 Recoveries of prior year unpaid obligations .....	7		
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation .....	282		
1030 Other balances withdrawn to special or trust funds .....	-5		
1033 Recoveries of prior year paid obligations .....	38		
1070 Unobligated balance (total) .....	322	51	46
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	3,838	3,721	3,433
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1,209,084	1,209,659	1,295,307
1203 Appropriation (previously unavailable)(special or trust) ....	99,348	209,586	195,704
1260 Appropriations, mandatory (total) .....	1,308,432	1,419,245	1,491,011
1900 Budget authority (total) .....	1,312,270	1,422,966	1,494,444
1930 Total budgetary resources available .....	1,312,592	1,423,017	1,494,490
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1950 Other balances withdrawn and returned to unappropriated receipts .....	5		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	117,587	125,753	134,376
3010 New obligations, unexpired accounts .....	1,312,592	1,423,017	1,494,490
3020 Outlays (gross) .....	-1,304,419	-1,414,394	-1,488,232
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7		
3050 Unpaid obligations, end of year .....	125,753	134,376	140,634
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	117,587	125,753	134,376
3200 Obligated balance, end of year .....	125,753	134,376	140,634
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3,838	3,721	3,433
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3,406	3,141	2,907
4011 Outlays from discretionary balances .....	704	626	561
4020 Outlays, gross (total) .....	4,110	3,767	3,468
Mandatory:			
4090 Budget authority, gross .....	1,308,432	1,419,245	1,491,011
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,190,253	1,285,403	1,484,764
4101 Outlays from mandatory balances .....	110,056	125,224	
4110 Outlays, gross (total) .....	1,300,309	1,410,627	1,484,764
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-38		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	38		
4160 Budget authority, net (mandatory) .....	1,308,432	1,419,245	1,491,011
4170 Outlays, net (mandatory) .....	1,300,271	1,410,627	1,484,764
4180 Budget authority, net (total) .....	1,312,270	1,422,966	1,494,444
4190 Outlays, net (total) .....	1,304,381	1,414,394	1,488,232
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	2,673,749	2,582,205	2,381,303
5001 Total investments, EOY: Federal securities: Par value .....	2,582,205	2,381,303	2,191,519

The Old-Age and Survivors Insurance (OASI) program provides monthly cash benefits to retired workers and their dependents, and to survivors of deceased workers. While the total in the table below matches the above presentation, individual line items may vary slightly due to presentation differences.



**OASI Cash Outgo Detail**

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Benefit Payments .....	1,293,763	1,404,173	1,478,003
Payments to the Railroad Board .....	5,860	5,700	6,004
Administrative Expenses .....	4,777	4,491	4,203
Beneficiary Services .....	19	30	22
Prior Year Employment Tax Receipts Refund .....	-38	0	0
Total Outgo .....	1,304,381	1,414,394	1,488,232

**Status of Funds** (in millions of dollars)

Identification code 028-8006-0-7-651	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	2,673,786	2,582,315	2,381,403
0999 Total balance, start of year .....	2,673,786	2,582,315	2,381,403
Cash income during the year:			
Current law:			
Receipts:			
1110 FOASI, Transfers from General Fund (FICA Taxes) .....	1,019,575	1,017,247	1,095,873
1110 FOASI, Transfers from General Fund (SECA Taxes) .....	57,409	58,134	58,229
1110 FOASI, Refunds .....		-4,912	-5,205
1130 Federal Old-age and Survivors Insurance Trust Fund .....	38		
1130 FOASI, Non-Attorney Fees .....		1	1
1130 FOASI, Attorney Fees .....	1	1	1
1130 FOASI, Tax Refund Offset .....	-28		12
1150 FOASI, Interest Received by Trust Funds .....	62,891	63,566	57,773
1160 FOASI, Federal Employer Contributions (FICA Taxes) .....	19,917	20,861	21,207
1160 FOASI, Federal Payments to the FOASI Trust Fund .....	53,146	58,533	70,895
1199 Income under present law .....	1,212,949	1,213,431	1,298,786
Proposed:			
1210 FOASI, Transfers from General Fund (FICA Taxes) .....			35
1299 Income proposed .....			35
1999 Total cash income .....	1,212,949	1,213,431	1,298,821
Cash outgo during year:			
Current law:			
2100 Federal Old-age and Survivors Insurance Trust Fund .....	-1,304,419	-1,414,394	-1,488,232
2199 Outgo under current law .....	-1,304,419	-1,414,394	-1,488,232
2999 Total cash outgo (-) .....	-1,304,419	-1,414,394	-1,488,232
Surplus or deficit:			
3110 Excluding interest .....	-154,361	-264,529	-247,184
3120 Interest .....	62,891	63,566	57,773
3199 Subtotal, surplus or deficit .....	-91,470	-200,963	-189,411
3230 Federal Old-age and Survivors Insurance Trust Fund .....		51	46
3298 Rounding adjustment .....	-1		
3299 Total adjustments .....	-1	51	46
3999 Total change in fund balance .....	-91,471	-200,912	-189,365
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	110	100	519
4200 Federal Old-age and Survivors Insurance Trust Fund .....	2,582,205	2,381,303	2,191,519
4999 Total balance, end of year .....	2,582,315	2,381,403	2,192,038

**Object Classification** (in millions of dollars)

Identification code 028-8006-0-7-651	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources [Beneficiary Services] .....	19	30	22
25.3 Other goods and services from Federal sources [Treasury Payments] .....	667	724	735
25.3 Other goods and services from Federal sources [RRB] .....	5,860	5,700	6,004
42.0 Insurance claims and indemnities .....	1,301,886	1,412,791	1,484,250
94.0 Financial transfers [OIG] .....	49	49	45
94.0 Financial transfers [LAE + Line 1050] .....	4,111	3,723	3,434
99.9 Total new obligations, unexpired accounts .....	1,312,592	1,423,017	1,494,490

**FEDERAL DISABILITY INSURANCE TRUST FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 028-8007-0-7-651	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	112,243	144,096	169,535

0198 Reconciliation adjustment .....	47		
0199 Balance, start of year .....	112,290	144,096	169,535
Receipts:			
Current law:			
1110 FDI, Transfers from General Fund (FICA Taxes) .....	173,141	172,742	186,092
1110 FDI, Transfers from General Fund (SECA Taxes) .....	9,757	9,875	9,889
1110 FDI, Refunds .....		-834	-884
1130 Attorney Fees, Federal Disability Insurance Trust Fund .....	25	27	29
1130 FDI, Tax Refund Offset .....			88
1140 FDI, Federal Employer Contributions (FICA Taxes) .....	3,382	3,542	3,601
1140 FDI, Interest Received by Trust Funds .....	4,529	6,237	7,237
1140 FDI, Federal Payments to the FDI Trust Fund .....	619	1,510	1,910
1199 Total current law receipts .....	191,453	193,099	207,962
Proposed:			
1210 FDI, Transfers from General Fund (FICA Taxes) .....			6
1999 Total receipts .....	191,453	193,099	207,968
2000 Total: Balances and receipts .....	303,743	337,195	377,503
Appropriations:			
Current law:			
2101 Federal Disability Insurance Trust Fund .....	-2,597	-2,518	-2,922
2101 Federal Disability Insurance Trust Fund .....	-188,866	-190,537	-205,001
2101 Federal Disability Insurance Trust Fund .....			50
2135 Federal Disability Insurance Trust Fund .....	31,536	25,395	30,196
2199 Total current law appropriations .....	-159,927	-167,660	-177,677
2999 Total appropriations .....	-159,927	-167,660	-177,677
Special and trust fund receipts returned:			
3010 Federal Disability Insurance Trust Fund .....	4		
3098 Federal Disability Insurance Trust Fund .....	275		
5098 Rounding adjustment .....	1		
5099 Balance, end of year .....	144,096	169,535	199,826

**Program and Financing** (in millions of dollars)

Identification code 028-8007-0-7-651	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Disability Insurance Trust Fund (Direct) .....	159,933	167,704	177,766
<b>Budgetary resources:</b>			
Unobligated balance:			
1012 Unobligated balance transfers between expired and unexpired accounts .....		44	39
1021 Recoveries of prior year unpaid obligations .....	279		
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation .....	-275		
1030 Other balances withdrawn to special or trust funds .....	-4		
1033 Recoveries of prior year paid obligations .....	6		
1070 Unobligated balance (total) .....	6	44	39
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	2,597	2,518	2,922
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	188,866	190,537	205,001
1235 Appropriations precluded from obligation (special or trust) .....	-31,536	-25,395	-30,196
1260 Appropriations, mandatory (total) .....	157,330	165,142	174,805
1900 Budget authority (total) .....	159,927	167,660	177,727
1930 Total budgetary resources available .....	159,933	167,704	177,766
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1950 Other balances withdrawn and returned to unappropriated receipts .....	4		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	30,626	33,763	34,654
3010 New obligations, unexpired accounts .....	159,933	167,704	177,766
3020 Outlays (gross) .....	-156,517	-166,813	-176,926
3040 Recoveries of prior year unpaid obligations, unexpired .....	-279		
3050 Unpaid obligations, end of year .....	33,763	34,654	35,494
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	30,626	33,763	34,654
3200 Obligated balance, end of year .....	33,763	34,654	35,494

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	2,597	2,518	2,922
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,308	2,125	2,478

FEDERAL DISABILITY INSURANCE TRUST FUND—Continued  
Program and Financing—Continued

Identification code 028–8007–0–7–651	2024 actual	2025 est.	2026 est.
4011 Outlays from discretionary balances .....	106	424	478
4020 Outlays, gross (total) .....	2,414	2,549	2,956
Mandatory:			
4090 Budget authority, gross .....	157,330	165,142	174,805
Outlays, gross:			
4100 Outlays from new mandatory authority .....	140,467	130,926	173,970
4101 Outlays from mandatory balances .....	13,636	33,338	
4110 Outlays, gross (total) .....	154,103	164,264	173,970
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-6		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	6		
4160 Budget authority, net (mandatory) .....	157,330	165,142	174,805
4170 Outlays, net (mandatory) .....	154,097	164,264	173,970
4180 Budget authority, net (total) .....	159,927	167,660	177,727
4190 Outlays, net (total) .....	156,511	166,813	176,926
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	142,906	177,775	204,189
5001 Total investments, EOY: Federal securities: Par value .....	177,775	204,189	235,316

## Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	159,927	167,660	177,727
Outlays .....	156,511	166,813	176,926
Amounts included in the adjusted baseline:			
Budget Authority .....			-50
Outlays .....			-50
Total:			
Budget Authority .....	159,927	167,660	177,677
Outlays .....	156,511	166,813	176,876

The Disability Insurance (DI) program provides monthly cash benefits for disabled workers who have not yet attained their normal retirement age, and for their dependents. While the total in the table below matches the above presentation, individual line items may vary slightly due to presentation differences.

## DI Cash Outgo Detail

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Benefit Payments .....	153,722	163,925	173,575
Payments to the Railroad Board .....	74	-31	-11
Administrative Expenses .....	2,526	2,669	3,078
Beneficiary Services .....	195	250	234
Demonstration Projects .....	0	0	0
Prior Year Employment Tax Receipts Refund .....	-6	0	0
Total Outgo .....	156,511	166,813	176,876

## Status of Funds (in millions of dollars)

Identification code 028–8007–0–7–651	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	142,917	177,858	204,188
0999 Total balance, start of year .....	142,917	177,858	204,188
Cash income during the year:			
Current law:			
Receipts:			
1110 FDI, Transfers from General Fund (FICA Taxes) .....	173,141	172,742	186,092
1110 FDI, Transfers from General Fund (SECA Taxes) .....	9,757	9,875	9,889
1110 FDI, Refunds .....		-834	-884
1130 Federal Disability Insurance Trust Fund .....	6		
1130 Attorney Fees, Federal Disability Insurance Trust Fund .....	25	27	29
1130 FDI, Tax Refund Offset .....			88
1150 FDI, Interest Received by Trust Funds .....	4,529	6,237	7,237
1160 FDI, Federal Employer Contributions (FICA Taxes) .....	3,382	3,542	3,601
1160 FDI, Federal Payments to the FDI Trust Fund .....	619	1,510	1,910
1199 Income under present law .....	191,459	193,099	207,962

Proposed:			
1210 FDI, Transfers from General Fund (FICA Taxes) .....			6
1299 Income proposed .....			6
1999 Total cash income .....	191,459	193,099	207,968
Cash outgo during year:			
Current law:			
2100 Federal Disability Insurance Trust Fund .....			50
2100 Federal Disability Insurance Trust Fund .....	-156,517	-166,813	-176,926
2199 Outgo under current law .....	-156,517	-166,813	-176,876
2999 Total cash outgo (-) .....	-156,517	-166,813	-176,876
Surplus or deficit:			
3110 Excluding interest .....	30,413	20,049	23,855
3120 Interest .....	4,529	6,237	7,237
3199 Subtotal, surplus or deficit .....	34,942	26,286	31,092
3230 Federal Disability Insurance Trust Fund .....		44	39
3298 Rounding adjustment .....	-1		
3299 Total adjustments .....	-1	44	39
3999 Total change in fund balance .....	34,941	26,330	31,131
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	83	-1	3
4200 Federal Disability Insurance Trust Fund .....	177,775	204,189	235,316
4999 Total balance, end of year .....	177,858	204,188	235,319

## Object Classification (in millions of dollars)

Identification code 028–8007–0–7–651	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Beneficiary Services (VR & Tickets) .....	194	250	234
25.3 Other purchases of goods and services from Government accounts (Treasury Admin) .....	112	120	122
25.3 Other purchases of goods and services from Government accounts (RRB) .....	74		
42.0 Disability insurance benefits .....	156,950	164,772	174,449
94.0 Financial transfers (OIG) .....	34	34	38
94.0 Financial transfers (LAE) .....	2,569	2,528	2,923
99.9 Total new obligations, unexpired accounts .....	159,933	167,704	177,766

## FEDERAL DISABILITY INSURANCE TRUST FUND

(Amounts included in the adjusted baseline)

## Program and Financing (in millions of dollars)

Identification code 028–8007–7–7–651	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Federal Disability Insurance Trust Fund (Direct) .....			-50
0900 Total new obligations, unexpired accounts (object class 42.0) .....			-50
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....			-50
1900 Budget authority (total) .....			-50
1930 Total budgetary resources available .....			-50
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-50
3020 Outlays (gross) .....			50
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....			-50
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-50
4180 Budget authority, net (total) .....			-50
4190 Outlays, net (total) .....			-50

This schedule reflects the effects resulting from continuing dedicated program integrity discretionary investments. Please refer to the narrative in the Limitation on Administrative Expenses account for more information.

## LIMITATION ON ADMINISTRATIVE EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses, including the hire and purchase of two passenger motor vehicles, and not to exceed \$20,000 for official reception and representation expenses, not more than \$14,621,978,000 may be expended, as authorized by section 201(g)(1) of the Social Security Act, from any one or all of the trust funds referred to in such section: Provided, That unobligated balances of funds provided under this paragraph at the end of fiscal year 2026 not needed for fiscal year 2026 shall remain available until expended to invest in the Social Security Administration information technology and telecommunications hardware and software infrastructure, including related equipment and non-payroll administrative expenses associated solely with this information technology and telecommunications infrastructure: Provided further, That the Commissioner of Social Security shall notify the Committees on Appropriations of the House of Representatives and the Senate prior to making unobligated balances available under the authority in the previous proviso: Provided further, That reimbursement to the trust funds under this heading for expenditures for official time for employees of the Social Security Administration pursuant to 5 U.S.C. 7131, and for facilities or support services for labor organizations pursuant to policies, regulations, or procedures referred to in section 7135(b) of such title shall be made by the Secretary of the Treasury, with interest, from amounts in the general fund not otherwise appropriated, as soon as possible after such expenditures are made.

From funds provided under the first paragraph under this heading, not more than \$2,397,000,000, to remain available through March 31, 2027, is for the costs associated with continuing disability reviews under titles II and XVI of the Social Security Act, including work-related continuing disability reviews to determine whether earnings derived from services demonstrate an individual's ability to engage in substantial gainful activity, for the cost associated with conducting redeterminations of eligibility under title XVI of the Social Security Act, for the cost of co-operative disability investigation units, and for the cost associated with the prosecution of fraud in the programs and operations of the Social Security Administration by Special Assistant United States Attorneys: Provided, That, of such amount, \$273,000,000 is provided to meet the terms of section 251(b)(2)(B)(ii)(III) of the Balanced Budget and Emergency Deficit Control Act of 1985 and \$2,124,000,000 is additional new budget authority specified for purposes of section 251(b)(2)(B) of such Act: Provided further, That, of the additional new budget authority described in the preceding proviso, \$24,600,000 shall be transferred to the "Office of Inspector General", Social Security Administration, for the cost of jointly operated co-operative disability investigation units: Provided further, That such transfer authority is in addition to any other transfer authority provided by law: Provided further, That the Commissioner shall provide to the Congress (at the conclusion of the fiscal year) a report on the obligation and expenditure of these funds, similar to the reports that were required by section 103(d)(2) of Public Law 104–121 for fiscal years 1996 through 2002: Provided further, That none of the funds described in this paragraph shall be available for transfer or reprogramming except as specified in this paragraph.

In addition, \$170,000,000 to be derived from administration fees in excess of \$.50 per supplementary payment collected pursuant to section 1616(d) of the Social Security Act or section 212(b)(3) of Public Law 93–66, which shall remain available until expended: Provided, That to the extent that the amounts collected pursuant to such sections in fiscal year 2026 exceed \$170,000,000, the amounts shall be available in fiscal year 2027 only to the extent provided in advance in appropriations Acts.

In addition, up to \$1,000,000 to be derived from fees collected pursuant to section 303(c) of the Social Security Protection Act, which shall remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 028–8704–0–7–651	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 LAE Program Direct .....	12,689	12,396	12,396
0007 AIF/ITS .....	.....	200	200
0009 Program Integrity (Base) .....	273	273	273
0018 OHO Hearings Backlog .....	17	.....	.....
0029 Additional Program Integrity .....	1,552	1,647	2,102
0030 OIG Transfer from Program Integrity Adjustment .....	15	15	22
0799 Total direct obligations .....	14,546	14,531	14,993
0801 Reimbursable activity, general .....	86	77	87
0809 Reimbursable program activities, subtotal .....	86	77	87
0899 Total reimbursable obligations .....	86	77	87

0900	Total new obligations, unexpired accounts .....	14,632	14,608	15,080
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	390	358	255
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	333	308	.....
1012	Unobligated balance transfers between expired and unexpired accounts [ITS Transfers] .....	334	106	200
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	2	.....	.....
1021	Recoveries of prior year unpaid obligations [X Year] .....	9	.....	.....
1033	Recoveries of prior year paid obligations .....	4	.....	.....
1070	Unobligated balance (total) .....	739	464	455
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected - LAE Direct .....	10,758	12,396	12,396
1700	Collected - Program Integrity Base .....	273	273	273
1700	Collected - Reimbursables .....	86	77	87
1700	Collected - Additional Program Integrity .....	1,563	1,615	2,099
1700	Collected - OIG Transfer from Program Integrity .....	.....	.....	.....
1701	Adjustment .....	15	15	25
1701	Change in uncollected payments, Federal sources .....	1,617	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	14,312	14,376	14,880
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	8	23	7
1900	Budget authority (total) .....	14,320	14,399	14,887
1930	Total budgetary resources available .....	15,059	14,863	15,342
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-69	.....	.....
1941	Unexpired unobligated balance, end of year .....	358	255	262
Special and non-revolving trust funds:				
1951	Unobligated balance expiring .....	69	.....	.....
1952	Expired unobligated balance, start of year .....	584	480	480
1953	Expired unobligated balance, end of year .....	411	480	480
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	3,092	2,995	3,073
3010	New obligations, unexpired accounts .....	14,632	14,608	15,080
3011	Obligations ("upward adjustments"), expired accounts .....	102	.....	.....
3020	Outlays (gross) .....	-14,605	-14,530	-15,003
3040	Recoveries of prior year unpaid obligations, unexpired .....	-9	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-217	.....	.....
3050	Unpaid obligations, end of year .....	2,995	3,073	3,150
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3,992	-3,774	-3,774
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1,617	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	1,835	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-3,774	-3,774	-3,774
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-900	-779	-701
3200	Obligated balance, end of year .....	-779	-701	-624
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	14,312	14,376	14,880
Outlays, gross:				
4010	Outlays from new discretionary authority .....	11,961	12,087	12,513
4011	Outlays from discretionary balances .....	2,627	2,419	2,483
4020	Outlays, gross (total) .....	14,588	14,506	14,996
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources - LAE Direct .....	-12,076	-12,396	-12,396
4030	Federal sources - Program Integrity Base .....	-273	-273	-273
4030	Federal sources - Reimbursable .....	-86	-77	-87
4030	Federal sources - OHO Hearings Backlog .....	-17	.....	.....
4030	Federal sources - AIF/ITS .....	-453	.....	.....
4030	Federal sources - OIG Transfer from Program Integrity .....	.....	.....	.....
4030	Adjustment .....	-16	-15	-25
4030	Federal sources - Additional Program Integrity .....	-1,548	-1,615	-2,099
4033	Non-Federal sources .....	-112	.....	.....
4040	Offsets against gross budget authority and outlays (total) .....	-14,581	-14,376	-14,880
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1,617	.....	.....
4052	Offsetting collections credited to expired accounts .....	1,882	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	4	.....	.....
4060	Additional offsets against budget authority only (total) .....	269	.....	.....
4080	Outlays, net (discretionary) .....	7	130	116
Mandatory:				
4090	Budget authority, gross .....	8	23	7
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	23	7

## LIMITATION ON ADMINISTRATIVE EXPENSES—Continued

## Program and Financing—Continued

Identification code 028-8704-0-7-651	2024 actual	2025 est.	2026 est.
4101 Outlays from mandatory balances .....	17	1	.....
4110 Outlays, gross (total) .....	17	24	7
Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4120 Federal sources .....	-8	-23	-7
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	16	131	116

The Limitation on Administrative Expenses (LAE) account provides resources for Social Security to administer the Old-Age and Survivors Insurance (OASI) and Disability Insurance (DI) programs, the Supplemental Security Income (SSI) program, the Special Benefits for Certain World War II Veterans program, and certain health insurance functions for the aged and disabled.

The proposed \$2.4 billion in discretionary funding in 2026 for dedicated program integrity activities, including a \$2.1 billion adjustment, allows SSA to conduct continuing disability reviews and SSI redeterminations to confirm that participants remain eligible to receive benefits, and it supports anti-fraud cooperative disability investigation (CDI) units and Special Assistant U.S. Fraud Attorneys. To continue to support these important anti-fraud activities, the appropriations language provides for SSA to transfer \$24.6 million to the SSA Office of the Inspector General to fund CDI unit costs.

## Object Classification (in millions of dollars)

Identification code 028-8704-0-7-651	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	5,499	5,530	5,203
11.3 Other than full-time permanent .....	92	83	44
11.5 Other personnel compensation .....	287	241	247
11.8 Special personal services payments .....	2	2	2
11.9 Total personnel compensation .....	5,880	5,856	5,496
12.1 Civilian personnel benefits .....	2,240	2,192	2,154
13.0 Benefits for former personnel .....	2	3	3
21.0 Travel and transportation of persons .....	14	11	11
22.0 Transportation of things .....	7	6	6
23.1 Rental payments to GSA .....	707	704	726
23.2 Rental payments to others .....	1	.....	.....
23.3 Communications, utilities, and miscellaneous charges .....	401	434	479
24.0 Printing and reproduction .....	46	35	35
25.1 Advisory and assistance services .....	156	150	191
25.2 Other services from non-Federal sources .....	2,999	3,079	3,363

25.3 Other goods and services from Federal sources .....	521	461	445
25.4 Operation and maintenance of facilities .....	91	72	71
25.7 Operation and maintenance of equipment .....	975	1,048	1,468
26.0 Supplies and materials .....	31	24	24
31.0 Equipment .....	301	321	386
32.0 Land and structures .....	32	25	25
41.0 Grants, subsidies, and contributions .....	62	48	48
42.0 Insurance claims and indemnities .....	64	50	50
94.0 Financial transfers .....	16	12	12
99.0 Direct obligations .....	14,546	14,531	14,993
99.0 Reimbursable obligations .....	86	77	87
99.9 Total new obligations, unexpired accounts .....	14,632	14,608	15,080

## Employment Summary

Identification code 028-8704-0-7-651	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	57,825	53,626	50,053
2001 Reimbursable civilian full-time equivalent employment .....	179	225	225

## COMMISSIONER'S BUDGET

As directed by Section 104 of Public Law 103-296, the Social Security Independence and Program Improvements Act of 1994, the Commissioner of Social Security shall prepare an annual budget for SSA, which shall be submitted by the President to the Congress without revision, together with the President's request for SSA. The Commissioner's budget includes \$14,992 million (\$14,821 million without fees) for total administrative discretionary resources in 2026. This represents \$14,793 million for SSA administrative expenses including State supplemental fees, \$84 million for research, and \$115 million for the Office of the Inspector General.

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
028-241700 SSI, Attorney Fees .....	8	8	8
028-309600 Recovery of Beneficiary Overpayments from SSI Program .....	3,044	2,762	2,879
028-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	30	.....	.....
075-241800 Receipts from SSI Administrative Fee .....	74	80	81
General Fund Offsetting receipts from the public .....	3,156	2,850	2,968

## OTHER INDEPENDENT AGENCIES

### 400 YEARS OF AFRICAN-AMERICAN HISTORY COMMISSION

#### Federal Funds

#### 400 YEARS OF AFRICAN-AMERICAN HISTORY COMMISSION

#### Program and Financing (in millions of dollars)

Identification code 247–5721–0–2–801	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	3	3	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	3	3	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2	.....	.....
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014–1036] ....	3	3	.....
1930 Total budgetary resources available .....	5	5	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	3	3	3
1953 Expired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	4	2
3010 New obligations, unexpired accounts .....	3	3	.....
3020 Outlays (gross) .....	-2	-5	-2
3050 Unpaid obligations, end of year .....	4	2	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	4	2
3200 Obligated balance, end of year .....	4	2	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	1	.....
4011 Outlays from discretionary balances .....	1	4	2
4020 Outlays, gross (total) .....	2	5	2
4180 Budget authority, net (total) .....	3	3	.....
4190 Outlays, net (total) .....	2	5	2

### ACCESS BOARD

#### Federal Funds

#### SALARIES AND EXPENSES

*For expenses necessary for the Access Board, as authorized by section 502 of the Rehabilitation Act of 1973 (29 U.S.C. 792), \$9,955,000: Provided, That, notwithstanding any other provision of law, there may be credited to this appropriation funds received for publications and training expenses.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 310–3200–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	9	10	10
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10	10	10
1930 Total budgetary resources available .....	10	10	10
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	2	2
3010 New obligations, unexpired accounts .....	9	10	10
3020 Outlays (gross) .....	-10	-10	-10
3050 Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	2	2
3200 Obligated balance, end of year .....	2	2	2

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	10	10	10
Outlays, gross:			
4010 Outlays from new discretionary authority .....	7	7	7
4011 Outlays from discretionary balances .....	3	3	3
4020 Outlays, gross (total) .....	10	10	10
4180 Budget authority, net (total) .....	10	10	10
4190 Outlays, net (total) .....	10	10	10

The Architectural and Transportation Barriers Compliance Board (Access Board) was established by section 502 of the Rehabilitation Act of 1973. The Access Board is responsible for developing guidelines under the Americans with Disabilities Act, the Architectural Barriers Act, and the Telecommunications Act. These guidelines ensure that buildings and facilities, transportation vehicles, and telecommunications equipment covered by these laws are readily accessible to and usable by people with disabilities. The Board is also responsible for developing standards under section 508 of the Rehabilitation Act for accessible electronic and information technology used by Federal agencies and standards under section 510 of the Rehabilitation Act for accessible medical diagnostic equipment. In addition, the Access Board enforces the Architectural Barriers Act, and provides training and technical assistance on the guidelines and standards it develops.

The Board also has additional responsibilities under the Help America Vote Act. The Board serves on the Board of Advisors and the Technical Guidelines Development Committee, which helps the Election Assistance Commission develop voluntary guidelines and guidance for voting systems, including accessibility for people with disabilities. In addition, the Board is responsible for promoting accessibility for people with disabilities throughout all segments of society, since this is a statutory purpose for which appropriated funds are used.

#### Object Classification (in millions of dollars)

Identification code 310–3200–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	4	4	4
12.1 Civilian personnel benefits .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	1
25.7 Operation and maintenance of equipment .....	.....	2	2
99.0 Direct obligations .....	8	10	10
99.5 Adjustment for rounding .....	1	.....	.....
99.9 Total new obligations, unexpired accounts .....	9	10	10

#### Employment Summary

Identification code 310–3200–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	25	25	25

## ADMINISTRATIVE CONFERENCE OF THE UNITED STATES

### Federal Funds

#### SALARIES AND EXPENSES

For necessary expenses of the Administrative Conference of the United States, authorized by 5 U.S.C. 591 et seq., \$3,430,000, to remain available until September 30, 2027, of which not to exceed \$1,000 is for official reception and representation expenses.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 302-1700-0-1-751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	3	3	3
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3	3	3
3020 Outlays (gross) .....	-3	-3	-3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	2	2
4011 Outlays from discretionary balances .....	.....	1	1
4020 Outlays, gross (total) .....	3	3	3
4180 Budget authority, net (total) .....	3	3	3
4190 Outlays, net (total) .....	3	3	3

The Administrative Conference of the United States is an independent agency that assists the President, the Congress, the Judicial Conference, and Federal agencies in improving the regulatory and legal process through consensus-driven applied research. The Conference analyzes the administrative law process and, among its many activities, issues formal recommendations for improvements that reduce costs to government agencies, promote effective public participation in the rulemaking process, and reduce unnecessary litigation. The Conference is a public-private partnership comprised of senior government officials and private sector leaders in law, business, and academia.

#### Object Classification (in millions of dollars)

Identification code 302-1700-0-1-751	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	3	2	2
25.1 Advisory and assistance services .....	1	1	1
99.0 Direct obligations .....	4	3	3
99.5 Adjustment for rounding .....	-1	.....	.....
99.9 Total new obligations, unexpired accounts .....	3	3	3

#### Employment Summary

Identification code 302-1700-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	14	14	14

## ADVISORY COUNCIL ON HISTORIC PRESERVATION

### Federal Funds

#### SALARIES AND EXPENSES

For necessary expenses of the Advisory Council on Historic Preservation (Public Law 89-665), \$5,151,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 306-2300-0-1-303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	9	10	5
0801 Salaries and Expenses (Reimbursable) .....	2	2	.....
0900 Total new obligations, unexpired accounts .....	11	12	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	9	10	5
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	1	.....
1701 Change in uncollected payments, Federal sources .....	1	1	.....
1750 Spending auth from offsetting collections, disc (total) .....	3	2	.....
1900 Budget authority (total) .....	12	12	5
1930 Total budgetary resources available .....	13	14	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	.....	.....
3010 New obligations, unexpired accounts .....	11	12	5
3020 Outlays (gross) .....	-12	-12	-5
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-2	-3
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	.....
3090 Uncollected pymts, Fed sources, end of year .....	-2	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	-2	-3
3200 Obligated balance, end of year .....	-2	-3	-3

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	12	12	5
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	12	5
4011 Outlays from discretionary balances .....	3	.....	.....
4020 Outlays, gross (total) .....	12	12	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-1	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	.....
4070 Budget authority, net (discretionary) .....	9	10	5
4080 Outlays, net (discretionary) .....	10	11	5
4180 Budget authority, net (total) .....	9	10	5
4190 Outlays, net (total) .....	10	11	5

The Council advises the President and the Congress on national historic preservation policy and promotes the preservation, enhancement, and productive use of our Nation's historic resources.

#### Object Classification (in millions of dollars)

Identification code 306-2300-0-1-303	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	4	4	2
11.3 Other than full-time permanent .....	1	1	.....
11.9 Total personnel compensation .....	5	5	2
12.1 Civilian personnel benefits .....	2	2	1
23.2 Rental payments to others .....	1	1	.....

25.2	Other services from non-Federal sources .....	1	.....	
25.3	Other goods and services from Federal sources .....	1	1	1
99.0	Direct obligations .....	9	10	4
99.0	Reimbursable obligations .....	1	1	.....
99.5	Adjustment for rounding .....	1	1	1
99.9	Total new obligations, unexpired accounts .....	11	12	5

**Employment Summary**

Identification code 306-2300-0-1-303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	35	40	25
2001 Reimbursable civilian full-time equivalent employment .....	11	14	.....

**APPALACHIAN REGIONAL COMMISSION****Federal Funds****APPALACHIAN REGIONAL COMMISSION**

*For salaries and expenses necessary to carry out the Appalachian Regional Development Act of 1965, as amended, including expenses necessary for the Federal Co-Chairman and the Alternate on the Appalachian Regional Commission and payment of the Federal share of the administrative expenses of the Commission, services as authorized by 5 U.S.C. 3109, and hire of passenger motor vehicles, \$14,000,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing (in millions of dollars)**

Identification code 309-0200-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0102 Base Grant Program Activity .....	205	209	170
0103 Infrastructure Investment and Jobs Act Grant Program Activity .....	164	200	200
0191 Total Appalachian regional development programs .....	369	409	370
0201 Commission Administration .....	9	4	4
0202 Programmatic Administration .....	5	6	6
0203 Office of the Inspector General .....	2	2	2
0204 Office of the Federal Co-Chair .....	2	2	2
0291 Total Administration, Salaries and Expenses .....	18	14	14
0799 Total direct obligations .....	387	423	384
0801 Reimbursable program activity .....	5	5	4
0900 Total new obligations, unexpired accounts .....	392	428	388

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	376	440	437
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	372	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	13	.....	.....
1021 Recoveries of prior year unpaid obligations .....	37	20	20
1070 Unobligated balance (total) .....	426	460	457
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	200	200	14
<b>Advance appropriations, discretionary:</b>			
1170 Advance appropriation (Infrastructure Investment and Jobs Act) .....	200	200	200
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	3	1	1
1701 Change in uncollected payments, Federal sources .....	-1	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	2	1	1
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	4	4	4
1900 Budget authority (total) .....	406	405	219
1930 Total budgetary resources available .....	832	865	676
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	440	437	288

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	675	844	981
3010 New obligations, unexpired accounts .....	392	428	388
3020 Outlays (gross) .....	-186	-271	-343

3040 Recoveries of prior year unpaid obligations, unexpired .....	-37	-20	-20
3050 Unpaid obligations, end of year .....	844	981	1,006
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-14	-14
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 .....	-13	.....	.....
3070 Change in uncollected pymts, Fed sources, unexpired .....	1	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-14	-14	-14
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	660	830	967
3200 Obligated balance, end of year .....	830	967	992

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	402	401	215
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	27	60	32
4011 Outlays from discretionary balances .....	154	207	307
4020 Outlays, gross (total) .....	181	267	339
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-3	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-3	-1	-1
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	400	400	214
4080 Outlays, net (discretionary) .....	178	266	338
<b>Mandatory:</b>			
4090 Budget authority, gross .....	4	4	4
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	4	4	4
4101 Outlays from mandatory balances .....	1	.....	.....
4110 Outlays, gross (total) .....	5	4	4
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4123 Non-Federal sources .....	-4	-4	-4
4180 Budget authority, net (total) .....	400	400	214
4190 Outlays, net (total) .....	179	266	338

The Budget provides \$14 million for operational expenses (salaries and expenses) of the Appalachian Regional Commission (ARC), which was established as a Federal-State partnership in 1965 to invest in long-lasting economic development in the 423-county Appalachian Region. The Commission is comprised of 13 members representing the States in the region and a Federal Co-Chair, who represents the Federal Government. ARC's mission is to help the Appalachian Region plan and coordinate regional investments and target resources to those communities with the greatest needs by innovating, partnering, and investing to build community capacity and strengthening economic growth. ARC's activities include infrastructure development, capacity-building, research, and coordination of regional investments and initiatives. In addition, ARC administers the POWER (Partnerships for Opportunity and Workforce and Economic Revitalization) Initiative, a competitive grant program for coal communities to develop economic growth activities.

**Object Classification (in millions of dollars)**

Identification code 309-0200-0-1-452	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
25.2 Other services from non-Federal sources .....	18	18	14
41.0 Grants, subsidies, and contributions .....	368	404	369
99.0 Direct obligations .....	387	423	384
99.0 Reimbursable obligations .....	5	5	4
99.9 Total new obligations, unexpired accounts .....	392	428	388

APPALACHIAN REGIONAL COMMISSION—Continued  
Employment Summary

Identification code 309–0200–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5	6	6

BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE  
IN EDUCATION FOUNDATION

## Federal Funds

## SALARIES AND EXPENSES

## Program and Financing (in millions of dollars)

Identification code 313–1535–0–1–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	1		
0900 Total new obligations, unexpired accounts (object class 94.0) .....	1		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1		
1930 Total budgetary resources available .....	1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1		
3020 Outlays (gross) .....	-1		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	1		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	1		

## Trust Funds

## BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FOUNDATION

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 313–8281–0–7–502	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	40	40	40
Receipts:			
Current law:			
1140 Interest on Investments, Barry Goldwater Scholarship and Excellence in Education Foundation .....	2	2	2
1140 Federal Grants, Barry Goldwater Scholarship and Excellence in Education Foundation .....	9		
1199 Total current law receipts .....	11	2	2
1999 Total receipts .....	11	2	2
2000 Total: Balances and receipts .....	51	42	42
Appropriations:			
Current law:			
2101 Barry Goldwater Scholarship and Excellence in Education Foundation .....	-11	-2	-2
5099 Balance, end of year .....	40	40	40

## Program and Financing (in millions of dollars)

Identification code 313–8281–0–7–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Barry Goldwater Scholarship and Excellence in Education Foundation .....	1	1	1
0002 Scholarship Grant Funding .....	2	2	2
0900 Total new obligations, unexpired accounts (object class 41.0) .....	3	3	3

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	31	39	38
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	11	2	2
1900 Budget authority (total) .....	11	2	2
1930 Total budgetary resources available .....	42	41	40
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	39	38	37

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			1
3010 New obligations, unexpired accounts .....	3	3	3
3020 Outlays (gross) .....	-3	-2	-2
3050 Unpaid obligations, end of year .....		1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	2

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	11	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	2	2
4101 Outlays from mandatory balances .....	1		
4110 Outlays, gross (total) .....	3	2	2
4180 Budget authority, net (total) .....	11	2	2
4190 Outlays, net (total) .....	3	2	2

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	61	73	73
5001 Total investments, EOY: Federal securities: Par value .....	73	73	73

Public Law 99–661 established the Barry Goldwater Scholarship and Excellence in Education Foundation to operate the scholarship program that is a significant permanent tribute to the late Senator from Arizona. The Foundation awards scholarships to outstanding undergraduate students who intend to pursue research careers in mathematics, the natural sciences and engineering. The Foundation supports between 250 and 500 scholarships annually.

## Employment Summary

Identification code 313–8281–0–7–502	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	3	3

## BUREAU OF CONSUMER FINANCIAL PROTECTION

## Federal Funds

## BUREAU OF CONSUMER FINANCIAL PROTECTION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 581–5577–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	44	45	48
Receipts:			
Current law:			
1110 Transfers from the Federal Reserve Board, Bureau of Consumer Financial Protection Fund .....	729	806	850
1140 Earnings on Investments, Bureau of Consumer Financial Protection Fund .....	37	15	11
1199 Total current law receipts .....	766	821	861
1999 Total receipts .....	766	821	861
2000 Total: Balances and receipts .....	810	866	909
Appropriations:			
Current law:			
2101 Bureau of Consumer Financial Protection Fund .....	-766	-821	-861
2103 Bureau of Consumer Financial Protection Fund .....	-43	-44	-47
2132 Bureau of Consumer Financial Protection Fund .....	44	47	49
2199 Total current law appropriations .....	-765	-818	-859



2999	Total appropriations .....	-765	-818	-859
5099	Balance, end of year .....	45	48	50

**Program and Financing** (in millions of dollars)

Identification code 581–5577–0–2–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Consumer Financial Protection Bureau .....	752	803	847
0100 Direct program activities, subtotal .....	752	803	847
0808 Reimbursable program activity .....	3	3	3
0809 Reimbursable program activities, subtotal .....	3	3	3
0900 Total new obligations, unexpired accounts .....	755	806	850
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	203	234	264
1021 Recoveries of prior year unpaid obligations .....	16	15	12
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	221	249	276
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	766	821	861
1203 Appropriation (previously unavailable)(special or trust) ....	43	44	47
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-44	-47	-49
1260 Appropriations, mandatory (total) .....	765	818	859
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3	3	3
1900 Budget authority (total) .....	768	821	862
1930 Total budgetary resources available .....	989	1,070	1,138
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	234	264	288
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	207	163	198
3010 New obligations, unexpired accounts .....	755	806	850
3020 Outlays (gross) .....	-783	-756	-801
3040 Recoveries of prior year unpaid obligations, unexpired .....	-16	-15	-12
3050 Unpaid obligations, end of year .....	163	198	235
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-2	-2
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	205	161	196
3200 Obligated balance, end of year .....	161	196	233
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	768	821	862
Outlays, gross:			
4100 Outlays from new mandatory authority .....	370	471	592
4101 Outlays from mandatory balances .....	413	285	209
4110 Outlays, gross (total) .....	783	756	801
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-5	-3	-3
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4160 Budget authority, net (mandatory) .....	765	818	859
4170 Outlays, net (mandatory) .....	778	753	798
4180 Budget authority, net (total) .....	765	818	859
4190 Outlays, net (total) .....	778	753	798
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	431	419	449
5001 Total investments, EOY: Federal securities: Par value .....	419	449	508

The Consumer Financial Protection Bureau (CFPB or Bureau) was established under Title X of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111–203) as an independent bureau in the Federal Reserve System. The Act consolidated authorities previously shared by seven Federal agencies under Federal consumer financial laws into the CFPB and provided the Bureau with additional authorities to conduct

rulemaking, supervision, and enforcement. Funding required to support the CFPB's operations is obtained primarily through transfers from the Board of Governors of the Federal Reserve System. Pursuant to the Act, the CFPB is also authorized to collect civil penalties in any judicial or administrative action under Federal consumer financial laws. These amounts are maintained and displayed in a separate account titled "Consumer Financial Civil Penalty Fund."

**Object Classification** (in millions of dollars)

Identification code 581–5577–0–2–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	346	375	403
12.1 Civilian personnel benefits .....	134	151	160
21.0 Travel and transportation of persons .....	9	10	10
23.1 Rental payments to GSA .....	4	4	4
23.3 Communications, utilities, and miscellaneous charges .....	7	7	6
24.0 Printing and reproduction .....	2	2	2
25.1 Advisory and assistance services .....	133	133	139
25.2 Other services from non-Federal sources .....	9	9	9
25.3 Other goods and services from Federal sources .....	61	65	67
25.4 Operation and maintenance of facilities .....	4	4	4
26.0 Supplies and materials .....	7	7	7
31.0 Equipment .....	35	36	36
32.0 Land and structures .....	1		
99.0 Direct obligations .....	752	803	847
99.0 Reimbursable obligations .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	755	806	850

**Employment Summary**

Identification code 581–5577–0–2–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,773	1,806	1,846

**CONSUMER FINANCIAL CIVIL PENALTY FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 581–5578–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	109	10	5
Receipts:			
Current law:			
1110 Penalties and Fines, Consumer Financial Protection .....	170	91	
2000 Total: Balances and receipts .....	279	101	5
Appropriations:			
Current law:			
2101 Consumer Financial Civil Penalty Fund .....	-170	-91	
2103 Consumer Financial Civil Penalty Fund .....	-109	-10	-5
2132 Consumer Financial Civil Penalty Fund .....	10	5	
2199 Total current law appropriations .....	-269	-96	-5
2999 Total appropriations .....	-269	-96	-5
5099 Balance, end of year .....	10	5	

**Program and Financing** (in millions of dollars)

Identification code 581–5578–0–2–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Civil Penalty Payments .....	723	1,946	68
0900 Total new obligations, unexpired accounts (object class 25.2) .....	723	1,946	68
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,533	2,122	272
1033 Recoveries of prior year paid obligations .....	43		
1070 Unobligated balance (total) .....	2,576	2,122	272
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	170	91	
1203 Appropriation (previously unavailable)(special or trust) ....	109	10	5

## CONSUMER FINANCIAL CIVIL PENALTY FUND—Continued

## Program and Financing—Continued

Identification code 581–5578–0–2–376		2024 actual	2025 est.	2026 est.
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-10	-5	.....
1260	Appropriations, mandatory (total) .....	269	96	5
1930	Total budgetary resources available .....	2,845	2,218	277
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	2,122	272	209
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	6	225	246
3010	New obligations, unexpired accounts .....	723	1,946	68
3020	Outlays (gross) .....	-504	-1,925	-23
3050	Unpaid obligations, end of year .....	225	246	291
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	6	225	246
3200	Obligated balance, end of year .....	225	246	291
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	269	96	5
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	77	4
4101	Outlays from mandatory balances .....	504	1,848	19
4110	Outlays, gross (total) .....	504	1,925	23
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-43	.....	.....
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	43	.....	.....
4160	Budget authority, net (mandatory) .....	269	96	5
4170	Outlays, net (mandatory) .....	461	1,925	23
4180	Budget authority, net (total) .....	269	96	5
4190	Outlays, net (total) .....	461	1,925	23

Pursuant to Title X of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111–203), the Consumer Financial Protection Bureau (CFPB or Bureau) is authorized to collect civil penalties obtained in any judicial or administrative action under Federal consumer financial laws. Per the Act, such funds will be available for payments to the victims of activities for which civil penalties have been imposed under the Federal consumer financial laws. Obligations related to victim compensation are contingent upon identifying the specific victims qualifying for payments. To the extent that such victims cannot be located or such payments are otherwise not practicable, the Bureau may use such funds for the purpose of consumer education and financial literacy programs.

## CENTRAL INTELLIGENCE AGENCY

## Federal Funds

## CENTRAL INTELLIGENCE AGENCY RETIREMENT AND DISABILITY SYSTEM FUND

*For payment to the Central Intelligence Agency Retirement and Disability System Fund, to maintain the proper funding level for continuing the operation of the Central Intelligence Agency Retirement and Disability System, \$514,000,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 056–3400–0–1–054		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Personnel benefits .....	514	514	514
0900	Total new obligations, unexpired accounts (object class 13.0) .....	514	514	514
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	514	514	514

1930	Total budgetary resources available .....	514	514	514
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	514	514	514
3020	Outlays (gross) .....	-514	-514	-514
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	514	514	514
Outlays, gross:				
4100	Outlays from new mandatory authority .....	514	514	514
4180	Budget authority, net (total) .....	514	514	514
4190	Outlays, net (total) .....	514	514	514

Independent actuarial projections show the CIARDS Fund with an unfunded liability of \$4.1 billion. To ensure that the Fund remains solvent and authorized payments to beneficiaries continue, the Budget proposes \$514 million in 2026. This amount reflects the amortized cost of recapitalizing the CIARDS Fund over twenty years.

CHEMICAL SAFETY AND HAZARD INVESTIGATION  
BOARD

## Federal Funds

## SALARIES AND EXPENSES

(CANCELLATION)

*The unobligated balances from amounts made available for the Chemical Safety Hazard Investigation Board (Board) in title III of division G of Public Law 108–199 and title III of division I of Public Law 108–477 shall be available only for expenses necessary to carry out the closure of the Board: Provided, That any such amounts not needed to carry out the closure of the Board shall be permanently cancelled not later than September 30, 2026.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 510–3850–0–1–304		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Salaries and Expenses (Direct) .....	14	14	.....
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	14	14	.....
1930	Total budgetary resources available .....	15	15	1
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	6	5	3
3010	New obligations, unexpired accounts .....	14	14	.....
3020	Outlays (gross) .....	-14	-16	-3
3041	Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050	Unpaid obligations, end of year .....	5	3	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	6	5	3
3200	Obligated balance, end of year .....	5	3	.....
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	14	14	.....
Outlays, gross:				
4010	Outlays from new discretionary authority .....	11	11	.....
4011	Outlays from discretionary balances .....	3	5	3
4020	Outlays, gross (total) .....	14	16	3
4180	Budget authority, net (total) .....	14	14	.....
4190	Outlays, net (total) .....	14	16	3

The Chemical Safety and Hazard Investigation Board, as authorized by the Clean Air Act Amendments of 1990, became operational in 1998. It is an independent, non-regulatory agency that promotes chemical safety and accident prevention through investigating chemical accidents; making recommendations for accident prevention; conducting special studies; broadly disseminating its findings to industry and labor organizations; and informing stakeholder discussions on chemical safety and on actions taken by the Environmental Protection Agency, the Department of Labor, and other entities to implement Board recommendations. The President's Budget proposes to eliminate funding for several independent agencies, including the Chemical Safety and Hazard Investigation Board, as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government.

**Object Classification** (in millions of dollars)

Identification code 510-3850-0-1-304	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	6	6	.....
11.5 Other personnel compensation .....	1	1	.....
11.9 Total personnel compensation .....	7	7	.....
12.1 Civilian personnel benefits .....	2	3	.....
23.2 Rental payments to others .....	1	1	.....
25.1 Advisory and assistance services .....	1	1	.....
25.2 Other services from non-Federal sources .....	1	1	.....
25.3 Other goods and services from Federal sources .....	1	1	.....
99.0 Direct obligations .....	13	14	.....
99.5 Adjustment for rounding .....	1	.....	.....
99.9 Total new obligations, unexpired accounts .....	14	14	.....

**Employment Summary**

Identification code 510-3850-0-1-304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	42	47	.....

**CIVIL RIGHTS COLD CASE RECORDS REVIEW BOARD****Federal Funds****CIVIL RIGHTS COLD CASE RECORDS REVIEW BOARD****Program and Financing** (in millions of dollars)

Identification code 130-3000-0-1-804	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	7	7
1011 Unobligated balance transfer from other acct [088-0300] .....	5	.....	.....
1070 Unobligated balance (total) .....	7	7	7
1930 Total budgetary resources available .....	7	7	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	7	7
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

**Employment Summary**

Identification code 130-3000-0-1-804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	.....	.....
2001 Reimbursable civilian full-time equivalent employment .....	1	.....	.....

**COMMISSION OF FINE ARTS****Federal Funds****SALARIES AND EXPENSES**

*For expenses of the Commission of Fine Arts under chapter 91 of title 40, United States Code, \$3,461,000: Provided, That the Commission is authorized to charge fees to cover the full costs of its publications, and such fees shall be credited to this account as an offsetting collection, to remain available until expended without further appropriation: Provided further, That the Commission is authorized to accept gifts, including objects, papers, artwork, drawings and artifacts, that pertain to the history and design of the Nation's Capital or the history and activities of the Commission of Fine Arts, for the purpose of artistic display, study, or education: Provided further, That one-tenth of one percent of the funds provided under this heading may be used for official reception and representation expenses.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 323-2600-0-1-451	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and Expenses (Direct) .....	3	4	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	3
1930 Total budgetary resources available .....	4	5	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	.....
3010 New obligations, unexpired accounts .....	3	4	3
3020 Outlays (gross) .....	-3	-5	-3
3050 Unpaid obligations, end of year .....	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	.....
3200 Obligated balance, end of year .....	1	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross .....	4	4	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	4	3
4011 Outlays from discretionary balances .....	.....	1	.....
4020 Outlays, gross (total) .....	3	5	3
4180 Budget authority, net (total) .....	4	4	3
4190 Outlays, net (total) .....	3	5	3

The Commission advises the President, the Congress, and Department heads on matters of architecture, sculpture, landscape, and other fine arts. Its primary function is to preserve and enhance the appearance of the Nation's Capital.

**Object Classification** (in millions of dollars)

Identification code 323-2600-0-1-451	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
12.1 Civilian personnel benefits .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	1
99.0 Direct obligations .....	3	3	3
99.5 Adjustment for rounding .....	.....	1	.....
99.9 Total new obligations, unexpired accounts .....	3	4	3

SALARIES AND EXPENSES—Continued

Employment Summary

Identification code 323–2600–0–1–451	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	11	11

NATIONAL CAPITAL ARTS AND CULTURAL AFFAIRS

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 323–2602–0–1–503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Capital Arts and Cultural Affairs (Direct) .....	5	5	.....
0900 Total new obligations, unexpired accounts (object class 25.2) .....	5	5	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	.....
1930 Total budgetary resources available .....	5	5	.....

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	5	5	.....
3020 Outlays (gross) .....	-5	-5	.....

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	5	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	5	.....
4180 Budget authority, net (total) .....	5	5	.....
4190 Outlays, net (total) .....	5	5	.....

No funding is requested for the National Capital Arts and Cultural Affairs grant program that is administered by the Commission of Fine Arts.

COMMISSION ON CIVIL RIGHTS

Federal Funds

SALARIES AND EXPENSES

*For necessary expenses of the Commission on Civil Rights, including hire of passenger motor vehicles, \$13,000,000: Provided, That none of the funds appropriated in this paragraph may be used to employ any individuals under Schedule C of subpart C of part 213 of title 5 of the Code of Federal Regulations exclusive of one special assistant for each Commissioner: Provided further, That none of the funds appropriated in this paragraph shall be used to reimburse Commissioners for more than 75 billable days, with the exception of the chairperson, who is permitted 125 billable days: Provided further, That the Chair may accept and use any gift or donation to carry out the work of the Commission: Provided further, That none of the funds appropriated in this paragraph shall be used for any activity or expense that is not explicitly authorized by section 3 of the Civil Rights Commission Act of 1983 (42 U.S.C. 1975a): Provided further, That notwithstanding the preceding proviso, \$1,800,000 shall be used to separately fund the Commission on the Social Status of Black Men and Boys.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 326–1900–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	14	14	13
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	1	1

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	14	14	13
1930 Total budgetary resources available .....	16	15	14
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	1	1	1

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	2	.....
3010 New obligations, unexpired accounts .....	14	14	13
3020 Outlays (gross) .....	-15	-16	-13
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	2	.....
3200 Obligated balance, end of year .....	2	.....	.....

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	14	14	13
Outlays, gross:			
4010 Outlays from new discretionary authority .....	12	14	13
4011 Outlays from discretionary balances .....	3	2	.....
4020 Outlays, gross (total) .....	15	16	13
4180 Budget authority, net (total) .....	14	14	13
4190 Outlays, net (total) .....	15	16	13

Originally established by the Civil Rights Act of 1957, the U.S. Commission on Civil Rights is an independent, bipartisan, fact-finding Federal agency. Its mission is to inform the development of national civil rights policy and enhance enforcement of Federal civil rights laws. The Commission pursues this mission by studying alleged deprivations of voting rights and alleged discrimination based on race, color, religion, sex, age, disability, or national origin, or in the administration of justice. The Commission plays a vital role in advancing civil rights through objective and comprehensive investigation, research, and analysis on issues of fundamental concern to the Federal government and the public. The Commission also supports a network of Advisory Committees, each composed of a diverse group of citizen volunteers, which conduct civil rights research at the State and U.S. Territory levels. The Commission on the Social Status of Black Men and Boys Act established the Commission on the Social Status of Black Men and Boys (CSSBMB) within the U.S. Commission on Civil Rights Office of the Staff Director. The CSSBMB studies and makes recommendations to address social problems affecting black men and boys.

Object Classification (in millions of dollars)

Identification code 326–1900–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	7	7	7
12.1 Civilian personnel benefits .....	2	2	2
23.1 Rental payments to GSA .....	2	2	2
25.2 Other services from non-Federal sources .....	2	2	1
25.3 Other goods and services from Federal sources .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	14	14	13

Employment Summary

Identification code 326–1900–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	52	56	54

COMMITTEE FOR PURCHASE FROM PEOPLE WHO ARE  
BLIND OR SEVERELY DISABLED

Federal Funds

SALARIES AND EXPENSES

*For expenses necessary for the Committee for Purchase From People Who Are Blind or Severely Disabled (referred to in this title as "the Committee") established*

under section 8502 of title 41, United States Code, \$13,124,000: Provided, That in order to authorize any central nonprofit agency designated pursuant to section 8503(c) of title 41, United States Code, to perform requirements of the Committee as prescribed under section 51–3.2 of title 41, Code of Federal Regulations, the Committee shall enter into a written agreement with any such central nonprofit agency: Provided further, That such agreement shall contain such auditing, oversight, and reporting provisions as necessary to implement chapter 85 of title 41, United States Code: Provided further, That such agreement shall include the elements listed under the heading "Committee For Purchase From People Who Are Blind or Severely Disabled—Written Agreement Elements" in the explanatory statement described in section 4 of Public Law 114–113 (in the matter preceding division A of that consolidated Act): Provided further, That any such central nonprofit agency may not charge a fee under section 51–3.5 of title 41, Code of Federal Regulations, prior to executing a written agreement with the Committee: Provided further, That no less than \$3,150,000 shall be available for the Office of Inspector General.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 338–2000–0–1–505	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses .....	12	13	13
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	13	13	13
1930 Total budgetary resources available .....	13	13	13
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	3	3
3010 New obligations, unexpired accounts .....	12	13	13
3020 Outlays (gross) .....	-15	-13	-13
3050 Unpaid obligations, end of year .....	3	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	3	3
3200 Obligated balance, end of year .....	3	3	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	13	13	13
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	10	10
4011 Outlays from discretionary balances .....	5	3	3
4020 Outlays, gross (total) .....	15	13	13
4180 Budget authority, net (total) .....	13	13	13
4190 Outlays, net (total) .....	15	13	13

The Committee for Purchase From People Who Are Blind or Severely Disabled (operating as the U.S. AbilityOne Commission, hereafter "Commission") administers the AbilityOne Program under the authority of the Javits-Wagner-O'Day Act of 1971, as amended. The principal objective of AbilityOne is to leverage the purchasing power of the Federal Government to provide employment opportunities for people who are blind or have other significant disabilities. The Commission accomplishes its mission by identifying Government procurement requirements that can create employment opportunities for individuals who are blind or have other significant disabilities. Following opportunities for public comment and after due deliberation, the Commission then places such products and service requirements on the AbilityOne Procurement List, requiring Federal departments and agencies to procure the designated products and services from a network of approximately 400 qualified State and private nonprofit agencies (NPAs) employing people who are blind or have other significant disabilities. The vision of AbilityOne is to remain a trusted source of supply and services for Federal agencies while creating quality employment opportunities across all economic sectors for people who are blind or have significant disabilities. In FY 2024, over 36,600 AbilityOne employees earned a combined total of more than \$821,000,000 in wages, with an average hourly wage of \$18.58. The AbilityOne Program continues to em-

phasize providing employment to veterans, with more than 2,500 employed in direct labor positions. More than 1,425 AbilityOne employees moved into competitive or supported employment in FY 2024 after gaining skills and experience on AbilityOne jobs.

While pursuing its core mission to tap America's underutilized workforce of individuals who are blind or have significant disabilities to deliver high quality, mission-essential products and services to Federal agencies in quality employment opportunities, the Commission is dedicated to effective stewardship and program integrity. The Commission continues to strengthen its Procurement List business processes and to enhance its oversight of AbilityOne Program participants. The resources proposed for 2026 will enable the Commission to meet requirements in the Consolidated Appropriations Act of 2016 for the Commission to (1) staff an Office of Inspector General; (2) establish and administer written agreements governing the Commission's relationship with its designated central nonprofit agencies; and (3) evaluate reports and data from the central nonprofit agencies. Other requirements include implementing recommendations of the 2017 NDAA Section 898 Panel on Department of Defense and AbilityOne Contracting Oversight, Accountability, and Integrity to enhance stewardship, modernize information technology, and increase the Commission's compliance and operations capacity to oversee a national program with more than \$4 billion in annual sales of products and services to the Government.

#### Object Classification (in millions of dollars)

Identification code 338–2000–0–1–505	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	6	7	7
12.1 Civilian personnel benefits .....	2	3	3
25.1 Advisory and assistance services .....	4	3	3
99.0 Direct obligations .....	12	13	13
99.9 Total new obligations, unexpired accounts .....	12	13	13

#### Employment Summary

Identification code 338–2000–0–1–505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	44	44	49

## COMMODITY FUTURES TRADING COMMISSION

### Federal Funds

#### COMMODITY FUTURES TRADING COMMISSION

For necessary expenses to carry out the provisions of the Commodity Exchange Act (7 U.S.C. 1 et seq.), including the purchase and hire of passenger motor vehicles, and the rental of space (to include multiple year leases), in the District of Columbia and elsewhere, \$410,000,000, including not to exceed \$3,000 for official reception and representation expenses, and not to exceed \$25,000 for the expenses for consultations and meetings hosted by the Commission with foreign governmental and other regulatory officials, of which not less than \$80,000,000 shall remain available until September 30, 2028, and of which not less than \$5,773,000 shall be for expenses of the Office of the Inspector General: Provided, That notwithstanding the limitations in 31 U.S.C. 1553, amounts provided under this heading are available for the liquidation of obligations equal to current year payments on leases entered into prior to the date of enactment of this Act.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 339–1400–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses .....	340	341	404
0003 Inspector General .....	4	4	6
0005 Relocation Costs (HQ) .....	36	3	18
0900 Total new obligations, unexpired accounts .....	380	348	428

COMMODITY FUTURES TRADING COMMISSION—Continued  
Program and Financing—Continued

Identification code 339–1400–0–1–376	2024 actual	2025 est.	2026 est.
0910 Appropriations used to liquidate unpaid lease obligations .....	19	20	.....
0911 Total new obligations, unexpired accounts; and lease payments .....	399	368	428
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	41	28	27
1012 Unobligated balance transfers between expired and unexpired accounts .....	2	.....	.....
1021 Recoveries of prior year unpaid obligations .....	1	1	1
1070 Unobligated balance (total) .....	44	29	28
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	365	365	410
1901 Adjustment for new budget authority used to liquidate deficiencies .....	.....	-19	.....
1930 Total budgetary resources available .....	409	375	438
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	28	27	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	122	140	85
3010 New obligations, unexpired accounts .....	380	348	428
3011 Obligations ("upward adjustments"), expired accounts .....	1	1	1
3020 Outlays (gross) .....	-359	-403	-397
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	-1
3041 Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	140	85	116
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	122	140	85
3200 Obligated balance, end of year .....	140	85	116
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	365	365	410
Outlays, gross:			
4010 Outlays from new discretionary authority .....	257	292	324
4011 Outlays from discretionary balances .....	102	111	73
4020 Outlays, gross (total) .....	359	403	397
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	365	365	410
4080 Outlays, net (discretionary) .....	358	403	397
4180 Budget authority, net (total) .....	365	365	410
4190 Outlays, net (total) .....	358	403	397
<b>Unfunded deficiencies:</b>			
7000 Unfunded deficiency, start of year .....	-38	-19	.....
Change in deficiency during the year:			
7012 Budgetary resources used to liquidate deficiencies .....	19	19	.....
7020 Unfunded deficiency, end of year .....	-19	.....	.....

## Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	365	365	410
Outlays .....	358	403	397
Legislative proposal, not subject to PAYGO:			
Budget Authority .....	.....	.....	-410
Outlays .....	.....	.....	-410
Total:			
Budget Authority .....	365	365	.....
Outlays .....	358	403	-13

The mission of the Commodity Futures Trading Commission (CFTC or Commission) is to: foster open, transparent, competitive, and financially

sound markets; prevent and deter price manipulation and other disruptions to market integrity; and protect market participants and the public from fraud, exploitation, and abusive practices related to derivatives and other products that are subject to the Commodity Exchange Act (7 U.S.C. 1 et seq.) (CEA). The CEA established a comprehensive regulatory structure to oversee the futures trading complex, commodity options trading, intermediaries, and swap dealer activities.

The Commission's regulatory landscape is continually changing. As a responsible regulator, the CFTC seeks to promote responsible innovation and development that is consistent with its statutory mission to enhance the derivative trading markets. Further, the agency seeks to lower the systemic risk of the futures and swaps markets to the economy and the public.

The markets under the CFTC's regulatory purview are economically significant. In the United States, the markets for futures and options on futures represent trillions of dollars of notional value while the swaps markets represents hundreds of trillions of dollars in notional value.

The Budget proposes legislation authorizing user fees to fund certain Commission activities, as specified by the CFTC, in line with nearly all other Federal financial and banking regulators. Contingent upon enactment of authorizing legislation, the Budget proposes collections of \$410 million to offset CFTC's annual appropriation, providing total CFTC funding of \$410 million in 2026. CFTC fees would be designed in a way that supports market access, liquidity, and the efficiency of the Nation's derivatives markets.

## Object Classification (in millions of dollars)

Identification code 339–1400–0–1–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	161	165	172
11.3 Other than full-time permanent .....	3	.....	.....
11.5 Other personnel compensation .....	3	.....	.....
11.9 Total personnel compensation .....	167	165	172
12.1 Civilian personnel benefits .....	60	60	64
21.0 Travel and transportation of persons .....	1	1	1
22.0 Transportation of things .....	.....	1	.....
23.1 Rental payments to GSA .....	4	6	7
23.2 Rental payments to others .....	3	2	21
23.3 Communications, utilities, and miscellaneous charges .....	3	3	3
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	81	81	116
25.2 Other services from non-Federal sources .....	8	6	6
25.3 Other goods and services from Federal sources .....	1	2	2
25.4 Operation and maintenance of facilities .....	36	.....	.....
25.7 Operation and maintenance of equipment .....	7	12	12
26.0 Supplies and materials .....	4	2	2
31.0 Equipment .....	4	6	21
99.9 Total new obligations, unexpired accounts .....	380	348	428
01.2 Rental payments to others .....	19	20	.....
09.9 Total obligations, unexpired accounts; and lease payments .....	399	368	428

## Employment Summary

Identification code 339–1400–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	708	636	650

## COMMODITY FUTURES TRADING COMMISSION

(Legislative proposal, not subject to PAYGO)

*Contingent upon the enactment of legislation authorizing the Commodity Futures Trading Commission to collect user fees to fund the Commission's activities, such fees and charges assessed by the Commission, up to \$410,000,000, shall be credited to this appropriation as offsetting collections and shall remain available until expended: Provided, That the total amount appropriated under this heading from the general fund for fiscal year 2026 shall be reduced as such offsetting collections are received so as to result in a final total fiscal year 2026 appropriation from the general fund estimated at not more than \$0.*

**Program and Financing** (in millions of dollars)

Identification code 339–1400–2–1–376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			-410
Spending authority from offsetting collections, discretionary:			
1700 Collected .....			410
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4034 Offsetting governmental collections .....			-410
Offsets against gross budget authority and outlays (total) ....			-410
4180 Budget authority, net (total) .....			-410
4190 Outlays, net (total) .....			-410

## EXPENSES, CUSTOMER PROTECTION FUND

**Program and Financing** (in millions of dollars)

Identification code 339–1534–0–1–376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	9	9
1010 Unobligated balance transfer to other accts [339–4334] .....			-9
Unobligated balance (total) .....	9	9	
1930 Total budgetary resources available .....	9	9	
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	9	9	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

In anticipation of large whistleblower awards that could have depleted the Customer Protection Fund, P.L. 117–025 established a separate account in the Treasury for a transfer up to \$10 million dollars for obligations related to the administrative and personnel expenses of the Whistleblower Office and the Office of Customer Education and Outreach. The account can only cover these non-award expenses when there are insufficient unobligated balances of the Customer Protection Fund for whistleblower award(s) that would deplete the fund (or funds balances). Pursuant to P.L. 117–328, an additional \$10 million dollars may be transferred to this separate account. Pursuant to P.L. 119–004, the initial transfer unobligated balance and additional transfer will remain available until September 30, 2025, at which point they will be returned to the Customer Protection Fund.

## CUSTOMER PROTECTION FUND

**Program and Financing** (in millions of dollars)

Identification code 339–4334–0–3–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Customer Education Program .....	2	10	10
0002 Whistleblower Program .....	4	6	6
0003 Whistleblower Awards .....	43	400	570
0900 Total new obligations, unexpired accounts .....	49	416	586
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	261	225	101
1011 Unobligated balance transfer from other acct [339–1534] ....			9
Unobligated balance (total) .....	261	225	110
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	14	310	610
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1	-18	-35
1850 Spending auth from offsetting collections, mand (total) .....	13	292	575

1930 Total budgetary resources available .....	274	517	685
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	225	101	99

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	17	12	124
3010 New obligations, unexpired accounts .....	49	416	586
3020 Outlays (gross) .....	-54	-304	-575
3050 Unpaid obligations, end of year .....	12	124	135
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	17	12	124
3200 Obligated balance, end of year .....	12	124	135

**Budget authority and outlays, net:**

<b>Mandatory:</b>			
4090 Budget authority, gross .....	13	292	575
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....		292	575
4101 Outlays from mandatory balances .....	54	12	
4110 Outlays, gross (total) .....	54	304	575
<b>Offsets against gross budget authority and outlays:</b>			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-14	-11	-11
4124 Offsetting governmental collections .....		-299	-599
4130 Offsets against gross budget authority and outlays (total) ....	-14	-310	-610
4160 Budget authority, net (mandatory) .....	-1	-18	-35
4170 Outlays, net (mandatory) .....	40	-6	-35
4180 Budget authority, net (total) .....	-1	-18	-35
4190 Outlays, net (total) .....	40	-6	-35

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	279	253	100
5001 Total investments, EOY: Federal securities: Par value .....	253	100	100
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	24	25	43
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	25	43	78

Section 748 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111–203) (the Dodd-Frank Act) amended the Commodity Exchange Act (7 U.S.C. 1 et seq.) (CEA) to establish the Customer Protection Fund (Fund). The Fund is used to pay whistleblower awards, finance customer education initiatives, and administer the programs. The Dodd-Frank Act also authorized the Commodity Futures Trading Commission (Commission) to issue rules implementing incentives and protections for whistleblowers and to conduct customer education initiatives designed to help customers protect themselves against fraud and other violations of the CEA.

The Commission deposits monetary sanctions it collects in covered judicial or administrative actions into this revolving fund. The Commission may deposit such sanctions unless the balance in the Fund at the time the sanction is collected exceeds \$100 million. The Commission does not deposit restitution awarded to victims into the Fund.

The Commission is required to submit an annual report on the whistleblower award program and customer education initiatives to the Committee on Agriculture, Nutrition, and Forestry of the Senate and the Committee on Agriculture of the House of Representatives. The report includes: a description of the number of whistleblower awards granted, and the types of cases in which these awards were granted, during the preceding fiscal year; the balance in the Fund; the amounts credited to and paid from the Fund; and a complete set of audited financial statements.

**Object Classification** (in millions of dollars)

Identification code 339–4334–0–3–376	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	3	6	6
11.8 Special personal services payments .....	43	400	570
11.9 Total personnel compensation .....	46	406	576
12.1 Civilian personnel benefits .....	1	2	2
25.1 Advisory and assistance services .....	2	8	8
99.9 Total new obligations, unexpired accounts .....	49	416	586

## CUSTOMER PROTECTION FUND—Continued

## Employment Summary

Identification code 339-4334-0-3-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	13	23	23

## CONSUMER PRODUCT SAFETY COMMISSION

## Federal Funds

## SALARIES AND EXPENSES

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 061-0100-0-1-554	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Consumer Product Safety - Direct .....	163	151	.....
0100 Direct program activities, subtotal .....	163	151	.....
0801 Consumer Product Safety - Reimbursable .....	4	5	.....
0900 Total new obligations, unexpired accounts .....	167	156	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	3	3
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	151	151	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	5	.....
1701 Change in uncollected payments, Federal sources .....	1	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	4	5	.....
1900 Budget authority (total) .....	155	156	.....
1930 Total budgetary resources available .....	170	159	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	58	48	45
3010 New obligations, unexpired accounts .....	167	156	.....
3011 Obligations ("upward adjustments"), expired accounts .....	.....	1	.....
3020 Outlays (gross) .....	-175	-159	-33
3041 Recoveries of prior year unpaid obligations, expired .....	-2	-1	.....
3050 Unpaid obligations, end of year .....	48	45	12
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	55	46	43
3200 Obligated balance, end of year .....	46	43	10
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	155	156	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	126	125	.....
4011 Outlays from discretionary balances .....	33	34	33
4020 Outlays, gross (total) .....	159	159	33
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-5	-5	.....
4040 Offsets against gross budget authority and outlays (total) ....	-5	-5	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
4052 Offsetting collections credited to expired accounts .....	2	.....	.....
4060 Additional offsets against budget authority only (total) .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	151	151	.....
4080 Outlays, net (discretionary) .....	154	154	33

## Mandatory:

Outlays, gross:			
4101 Outlays from mandatory balances .....	16	.....	.....
4180 Budget authority, net (total) .....	151	151	.....
4190 Outlays, net (total) .....	170	154	33

## Object Classification (in millions of dollars)

Identification code 061-0100-0-1-554	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	74	74	.....
11.3 Other than full-time permanent .....	3	3	.....
11.5 Other personnel compensation .....	2	2	.....
11.9 Total personnel compensation .....	79	79	.....
12.1 Civilian personnel benefits .....	28	26	.....
21.0 Travel and transportation of persons .....	1	1	.....
23.1 Rental payments to GSA .....	9	8	.....
23.3 Communications, utilities, and miscellaneous charges .....	2	2	.....
25.1 Advisory and assistance services .....	9	4	.....
25.2 Other services from non-Federal sources .....	17	13	.....
25.3 Other goods and services from Federal sources .....	5	4	.....
25.7 Operation and maintenance of equipment .....	5	6	.....
26.0 Supplies and materials .....	1	1	.....
31.0 Equipment .....	1	3	.....
41.0 Grants, subsidies, and contributions .....	6	4	.....
99.0 Direct obligations .....	163	151	.....
99.0 Reimbursable obligations .....	4	5	.....
99.9 Total new obligations, unexpired accounts .....	167	156	.....

## Employment Summary

Identification code 061-0100-0-1-554	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	546	534	.....

## CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

## Federal Funds

## OPERATING EXPENSES

For necessary expenses to carry out the closure of the Corporation for National and Community Service (referred to in this title as "CNCS"), \$32,430,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 485-2728-0-1-506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 AmeriCorps*State and National .....	623	443	2
0002 Foster Grandparent Program .....	106	84	.....
0003 Senior Companion Program .....	55	42	.....
0004 AmeriCorps*VISTA .....	97	90	7
0006 AmeriCorps*NCSC .....	47	38	21
0007 Retired Senior Volunteer Program .....	54	52	.....
0008 State Comm. Support Grants .....	20	20	2
0009 Evaluations .....	6	2	.....
0011 Innovation, Demon., and Assistance .....	.....	9	.....
0012 Volunteer Generation Fund .....	8	.....	.....
0013 Undistributed .....	.....	196	.....
0799 Total direct obligations .....	1,016	976	32
0801 Operating Expenses (Reimbursable) .....	63	20	.....
0900 Total new obligations, unexpired accounts .....	1,079	996	32
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	47	39	100
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	.....	.....
1021 Recoveries of prior year unpaid obligations .....	59	61	17
1070 Unobligated balance (total) .....	106	100	117



Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	976	976 32
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	66	20 .....
1701	Change in uncollected payments, Federal sources .....	4	.....
1750	Spending auth from offsetting collections, disc (total) .....	70	20 .....
1900	Budget authority (total) .....	1,046	996 32
1930	Total budgetary resources available .....	1,152	1,096 149
Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-34	.....
1941	Unexpired unobligated balance, end of year .....	39	100 117
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1,869	1,770 1,017
3010	New obligations, unexpired accounts .....	1,079	996 32
3011	Obligations ("upward adjustments"), expired accounts .....	29	.....
3020	Outlays (gross) .....	-1,061	-1,687 -1,023
3040	Recoveries of prior year unpaid obligations, unexpired .....	-59	-61 -17
3041	Recoveries of prior year unpaid obligations, expired .....	-87	-1 -9
3050	Unpaid obligations, end of year .....	1,770	1,017 .....
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-6 -6
3070	Change in uncollected pymts, Fed sources, unexpired .....	-4	.....
3071	Change in uncollected pymts, Fed sources, expired .....	4	.....
3090	Uncollected pymts, Fed sources, end of year .....	-6	-6 -6
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,863	1,764 1,011
3200	Obligated balance, end of year .....	1,764	1,011 -6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	1,046	996 32
Outlays, gross:			
4010	Outlays from new discretionary authority .....	165	349 32
4011	Outlays from discretionary balances .....	684	1,051 946
4020	Outlays, gross (total) .....	849	1,400 978
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-69	-20 .....
4033	Non-Federal sources .....	-2	.....
4040	Offsets against gross budget authority and outlays (total) ....	-71	-20 .....
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-4	.....
4052	Offsetting collections credited to expired accounts .....	5	.....
4060	Additional offsets against budget authority only (total) .....	1	.....
4070	Budget authority, net (discretionary) .....	976	976 32
4080	Outlays, net (discretionary) .....	778	1,380 978
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances .....	212	287 45
4180	Budget authority, net (total) .....	976	976 32
4190	Outlays, net (total) .....	990	1,667 1,023

The Budget proposes to eliminate the Corporation for National and Community Service (operating as AmeriCorps), consistent with the President's efforts to decrease the size of the Federal Government to enhance accountability, reduce waste, and reduce unnecessary governmental entities. This account provides funding for the orderly closure of AmeriCorps.

AmeriCorps provides service opportunities for Americans of all ages through institutions that include: nonprofits, schools, faith-based and other community organizations, and local governments.

**AmeriCorps State and National.**—With funds channeled through States, Territories, Tribes, and community-based organizations, AmeriCorps grants enable communities to recruit, train, and place AmeriCorps members to serve in the areas of disaster services, economic opportunity, education, environmental stewardship, healthy futures, and veterans and military families, as directed by the Edward M. Kennedy Serve America Act of 2009.

**AmeriCorps National Civilian Community Corps.**—AmeriCorps NCCC is a ten-month residential national service program for people ages 18 to 24. AmeriCorps NCCC members are deployed to respond to natural disasters and engage in urban and rural development projects across the nation.

**AmeriCorps VISTA.**—Provides full-time members to community organizations and public agencies working to resolve local poverty-related problems.

**State Service Commission Support Grants.**—These grants support the operation of State Service Commissions that administer approximately two-thirds of AmeriCorps State and National grant funds.

**Retired Senior Volunteer Program.**—RSVP grants support volunteers aged 55 and older with service opportunities, including mentoring children and providing independent living services to adults.

**Foster Grandparent Program.**—Grants provide low-income volunteers age 55 and older with service opportunities to provide one-on-one mentoring and support to at-risk children.

**Senior Companion Program.**—Grants support low-income volunteers who provide companionship, transportation, help with light chores, and respite to assist seniors and people with disabilities to remain in their own homes.

**Innovation, Demonstration, and Assistance.**—These initiatives and programs are aimed at incubating new ideas, while expanding proven initiatives that address specific community needs. For example, the Volunteer Generation Fund focuses on strengthening the ability of nonprofits and other organizations to recruit, retain, and manage volunteers.

**Evaluation.**—This activity supports the design and implementation of research and evaluation studies and facilitates the use of evidence and evaluation by AmeriCorps and national service organizations.

#### Object Classification (in millions of dollars)

Identification code 485–2728–0–1–506	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	16	16 1
11.5	Other personnel compensation .....	1	1 .....
11.8	Other Personnel Compensation .....	66	66 4
11.9	Total personnel compensation .....	83	83 5
12.1	Civilian personnel benefits .....	7	7 2
21.0	Travel and transportation of persons .....	4	4 4
25.1	Advisory and assistance services .....	42	36 8
25.2	Other services from non-Federal sources .....	4	4 2
25.3	Other goods and services from Federal sources .....	8	8 .....
25.6	Medical care .....	13	13 7
26.0	Supplies and materials .....	1	1 1
31.0	Equipment .....	9	9 1
32.0	Land and structures .....	8	8 2
41.0	Grants, subsidies, and contributions .....	834	607 .....
92.0	Undistributed .....	.....	196 .....
99.0	Direct obligations .....	1,013	976 32
99.0	Reimbursable obligations .....	63	20 .....
99.5	Adjustment for rounding .....	3	.....
99.9	Total new obligations, unexpired accounts .....	1,079	996 32

#### Employment Summary

Identification code 485–2728–0–1–506	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	125	125 25
2001	Reimbursable civilian full-time equivalent employment .....	40	40 .....

#### PAYMENT TO THE NATIONAL SERVICE TRUST

##### (INCLUDING CANCELLATION OF FUNDS)

*Of the discretionary unobligated balances from amounts made available in prior appropriations Acts to the National Service Trust, \$200,000,000 are hereby permanently cancelled, except that no amounts may be cancelled from amounts that were previously designated by the Congress as being for an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## PAYMENT TO THE NATIONAL SERVICE TRUST—Continued

## Program and Financing (in millions of dollars)

Identification code 485–2726–0–1–506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to National Service Trust Fund .....	180	180	.....
0900 Total new obligations, unexpired accounts (object class 94.0) .....	180	180	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	180	180	.....
1930 Total budgetary resources available .....	180	180	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	180	180	.....
3020 Outlays (gross) .....	-180	-180	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	180	180	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	180	180	.....
4180 Budget authority, net (total) .....	180	180	.....
4190 Outlays, net (total) .....	180	180	.....

The Budget does not include funding for this account, consistent with the Budget proposal to eliminate AmeriCorps.

This account receives general fund appropriations which are transferred to the National Service Trust Fund to make educational awards to eligible national service program participants until the awardees use them.

## OFFICE OF INSPECTOR GENERAL

*For necessary expenses to carry out the closure of the Office of Inspector General, \$5,624,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 485–2721–0–1–506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Inspector General .....	9	9	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	6	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8	8	6
1900 Budget authority (total) .....	8	8	6
1930 Total budgetary resources available .....	15	14	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	3	6
3010 New obligations, unexpired accounts .....	9	9	6
3020 Outlays (gross) .....	-8	-6	-11
3050 Unpaid obligations, end of year .....	3	6	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	3	6
3200 Obligated balance, end of year .....	3	6	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8	8	6
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	4	6
4011 Outlays from discretionary balances .....	1	1	5
4020 Outlays, gross (total) .....	7	5	11

## Mandatory:

Outlays, gross:			
4101 Outlays from mandatory balances .....	1	1	.....
4180 Budget authority, net (total) .....	8	8	6
4190 Outlays, net (total) .....	8	6	11

The Budget provides funding in this account for the orderly closure of the Office of the Inspector General, as part of the proposal to eliminate the Corporation for National and Community Service.

The Office of the Inspector General provides an independent assessment of AmeriCorps operations, primarily through audits and investigations, with a goal of preventing fraud, waste, and abuse.

## Object Classification (in millions of dollars)

Identification code 485–2721–0–1–506	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	4	4	3
11.5 Other personnel compensation .....	1	1	.....
11.9 Total personnel compensation .....	5	5	3
12.1 Civilian personnel benefits .....	2	2	1
25.1 Advisory and assistance services .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	9	9	6

## Employment Summary

Identification code 485–2721–0–1–506	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	27	27	22

## SALARIES AND EXPENSES

*For necessary expenses to carry out the closure of the Corporation for National and Community Service, \$69,627,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 485–2722–0–1–506	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 NCSA Salaries & Expenses .....	130	100	70
0002 Salaries & Expenses - IT Modernization .....	6	.....	.....
0799 Total direct obligations .....	136	100	70
0900 Total new obligations, unexpired accounts .....	136	100	70
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	40	5	5
1011 Unobligated balance transfer from other acct [047–0616] ....	2	.....	.....
1070 Unobligated balance (total) .....	42	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	100	100	70
1900 Budget authority (total) .....	100	100	70
1930 Total budgetary resources available .....	142	105	75
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	54	51	41
3010 New obligations, unexpired accounts .....	136	100	70
3011 Obligations ("upward adjustments"), expired accounts .....	.....	2	2
3020 Outlays (gross) .....	-138	-112	-109
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	51	41	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	54	51	41
3200 Obligated balance, end of year .....	51	41	4

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	100	100	70
Outlays, gross:				
4010	Outlays from new discretionary authority .....	74	74	70
4011	Outlays from discretionary balances .....	31	27	36
4020	Outlays, gross (total) .....	105	101	106
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	33	11	3
4180	Budget authority, net (total) .....	100	100	70
4190	Outlays, net (total) .....	138	112	109

This account provides funding for the orderly closure of AmeriCorps.

#### Object Classification (in millions of dollars)

Identification code 485-2722-0-1-506		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	53	44	19
11.3	Other than full-time permanent .....	2	1	.....
11.5	Other personnel compensation .....	1	1	.....
11.9	Total personnel compensation .....	56	46	19
12.1	Civilian personnel benefits .....	20	15	7
21.0	Travel and transportation of persons .....	2	.....	.....
23.1	Rental payments to GSA .....	5	6	6
23.3	Communications, utilities, and miscellaneous charges .....	3	1	1
25.2	Other services from non-Federal sources .....	31	27	31
25.3	Other goods and services from Federal sources .....	12	5	5
31.0	Equipment .....	6	.....	1
99.0	Direct obligations .....	135	100	70
99.5	Adjustment for rounding .....	1	.....	.....
99.9	Total new obligations, unexpired accounts .....	136	100	70

#### Employment Summary

Identification code 485-2722-0-1-506		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	490	350	100
2001	Reimbursable civilian full-time equivalent employment .....	34	27	.....

### VISTA ADVANCE PAYMENTS REVOLVING FUND

#### Program and Financing (in millions of dollars)

Identification code 485-2723-0-1-506		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0801	VISTA Advance Payments Revolving Fund (Reimbursable) .....	5	5	3
0900	Total new obligations, unexpired accounts (object class 11.8) .....	5	5	3
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	3	3	3
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	5	5	3
1900	Budget authority (total) .....	5	5	3
1930	Total budgetary resources available .....	8	8	6
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	3	3	3
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	5	5	3
3020	Outlays (gross) .....	-5	-5	-3
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	5	5	3
Outlays, gross:				
4010	Outlays from new discretionary authority .....	2	5	3
4011	Outlays from discretionary balances .....	3		
4020	Outlays, gross (total) .....	5	5	3

Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-5	-5	-3
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	.....	.....

This fund was established in 2007 by Public Law 110-05 as the initial source of funding for VISTA member living allowances for which the Corporation is later reimbursed by nonprofit organizations as part of cost share agreements. All VISTA member benefits and services, and the majority of living allowances, are funded in the Operating Expenses account.

#### Trust Funds

##### NATIONAL SERVICE TRUST

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 485-9972-0-7-506		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	255	318	368
0198	Reconciliation adjustment .....	.....	.....	.....
0199	Balance, start of year .....	255	318	368
Receipts:				
Current law:				
1130	Gifts and Contributions, National Service Trust Fund .....	2	2	.....
1130	Gifts and Contributions .....	6	.....	.....
1140	Interest on Investment, National Service Trust Fund .....	63	48	33
1140	Payment from the General Fund, National Service Trust Fund .....	180	180	.....
1140	Payment from the Operating Expenses, National Service Trust Fund .....	25	.....	.....
1199	Total current law receipts .....	276	230	33
1999	Total receipts .....	276	230	33
2000	Total: Balances and receipts .....	531	548	401
Appropriations:				
Current law:				
2101	National Service Trust .....	-207	-180	.....
2101	National Service Trust .....	-6	.....	.....
2199	Total current law appropriations .....	-213	-180	.....
2999	Total appropriations .....	-213	-180	.....
5099	Balance, end of year .....	318	368	401

#### Program and Financing (in millions of dollars)

Identification code 485-9972-0-7-506		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	National Service Trust .....	119	179	.....
0801	Reimbursable program activity .....	1	1	.....
0900	Total new obligations, unexpired accounts .....	120	180	.....
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	778	628	393
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	639	.....	.....
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust) .....	207	180	.....
1131	Unobligated balance of appropriations permanently reduced .....	-243	-235	-200
1160	Appropriation, discretionary (total) .....	-36	-55	-200
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	6	.....	.....
1900	Budget authority (total) .....	-30	-55	-200
1930	Total budgetary resources available .....	748	573	193
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	628	393	193
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	561	535	341
3010	New obligations, unexpired accounts .....	120	180	.....
3020	Outlays (gross) .....	-146	-374	-141
3050	Unpaid obligations, end of year .....	535	341	200

NATIONAL SERVICE TRUST—Continued  
Program and Financing—Continued

Identification code 485–9972–0–7–506	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	561	535	341
3200 Obligated balance, end of year .....	535	341	200
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross .....	-36	-55	-200
Outlays, gross:			
4010 Outlays from new discretionary authority .....			-200
4011 Outlays from discretionary balances .....	131	354	332
4020 Outlays, gross (total) .....	131	354	132
Mandatory:			
4090 Budget authority, gross .....	6		
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1		
4101 Outlays from mandatory balances .....	14	20	9
4110 Outlays, gross (total) .....	15	20	9
4180 Budget authority, net (total) .....	-30	-55	-200
4190 Outlays, net (total) .....	146	374	141
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value .....	1,426	1,610	1,375
5001 Total investments, EOY: Federal securities: Par value .....	1,610	1,375	

The Budget does not include funding for the National Service Trust Fund, consistent with the Budget proposal to eliminate AmeriCorps.

The National Service Trust Fund account is a consolidation of two trust funds. In one, gifts and contributions from individuals and organizations are deposited for use in furthering program goals. In the other, funds appropriated to make educational awards to eligible national service program participants are maintained until they are used.

Object Classification (in millions of dollars)

Identification code 485–9972–0–7–506	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	
25.1 Advisory and assistance services .....	36		
25.2 Other services from non-Federal sources .....	80	178	
25.3 Other goods and services from Federal sources .....	1		
31.0 Equipment .....	1		
99.0 Direct obligations .....	119	179	
99.0 Reimbursable obligations .....	1	1	
99.9 Total new obligations, unexpired accounts .....	120	180	

Employment Summary

Identification code 485–9972–0–7–506	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	13	13	

GENERAL FUND RECEIPT ACCOUNTS  
(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
485–322055 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	2		
General Fund Offsetting receipts from the public .....	2		

CORPORATION FOR PUBLIC BROADCASTING

Federal Funds

CORPORATION FOR PUBLIC BROADCASTING

(INCLUDING CANCELLATION OF FUNDS)

Of the amounts made available for fiscal year 2026 in the first paragraph under this heading in title IV of division D of Public Law 118–47, \$505,000,000 are hereby permanently cancelled: Provided, That section 396(k)(3) of the Communications Act of 1934 (47 U.S.C. 396(k)(3)) shall not apply to any remaining amounts made available under such heading for fiscal year 2026, or to the unobligated balances of the Fund established in section 396(k)(1)(A) of such Act (47 U.S.C. 396(k)(1)(A)). Of the amounts made available by section 1101 of Public Law 119–4 for "Corporation for Public Broadcasting" for fiscal year 2027, \$535,000,000 are hereby permanently cancelled.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 020–0151–0–1–503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 General programming .....	585	535	30
0002 Interconnection .....		60	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	585	595	30
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	60	60	
Advance appropriations, discretionary:			
1170 Advance appropriation - General Programming .....	525	535	535
1174 Advance appropriations permanently reduced .....			-505
1180 Advanced appropriation, discretionary (total) .....	525	535	30
1900 Budget authority (total) .....	585	595	30
1930 Total budgetary resources available .....	585	595	30

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	585	595	30
3020 Outlays (gross) .....	-585	-595	-30

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	585	595	30
Outlays, gross:			
4010 Outlays from new discretionary authority .....	585	595	30
4180 Budget authority, net (total) .....	585	595	30
4190 Outlays, net (total) .....	585	595	30

The Budget proposes to eliminate Federal funding for the Corporation for Public Broadcasting (CPB). The Budget requests \$30 million in 2026 to conduct an orderly closeout of Federal funding for the Corporation.

COUNCIL OF THE INSPECTORS GENERAL ON  
INTEGRITY AND EFFICIENCY

Federal Funds

PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE

Program and Financing (in millions of dollars)

Identification code 542–1654–0–1–808	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity .....	18	23	
0100 Direct program activities, subtotal .....	18	23	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	39	23	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	20		
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	41	23	

1930	Total budgetary resources available .....	41	23	.....
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	23	.....	.....
<b>Change in obligated balance:</b>				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	9	7	7
3010	New obligations, unexpired accounts .....	18	23	.....
3020	Outlays (gross) .....	-18	-23	-7
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	.....	.....
3050	Unpaid obligations, end of year .....	7	7	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	9	7	7
3200	Obligated balance, end of year .....	7	7	.....
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances .....	15	8	3
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances .....	3	15	4
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	18	23	7

The Pandemic Response Accountability Committee (PRAC) was established as a committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (P.L. 116–136). The primary functions of the PRAC are to promote transparency, provide and support the independent oversight of over \$5 trillion in funds provided by pandemic relief legislation, and provide oversight of the coronavirus response to detect and remediate fraud, waste, and mismanagement in Federal spending.

#### Object Classification (in millions of dollars)

Identification code 542–1654–0–1–808	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.3 Other than full-time permanent .....	8	6	.....
11.8 Special personal services payments .....	.....	1	.....
11.9 Total personnel compensation .....	8	7	.....
12.1 Civilian personnel benefits .....	2	2	.....
25.1 Advisory and assistance services .....	7	12	.....
25.3 Other goods and services from Federal sources .....	1	2	.....
99.0 Direct obligations .....	18	23	.....
99.9 Total new obligations, unexpired accounts .....	18	23	.....

#### Employment Summary

Identification code 542–1654–0–1–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	49	32	.....
2001 Reimbursable civilian full-time equivalent employment .....	2	.....	.....

#### INSPECTORS GENERAL COUNCIL FUND

For necessary expenses of the Council of the Inspectors General on Integrity and Efficiency to develop, test, and use information technology resources and oversight mechanisms to enhance transparency of and detect and remediate waste, fraud, and abuse in Federal spending, \$1,850,000, to remain available until expended, of which \$850,000 shall be for expenses to operate [www.oversight.gov](http://www.oversight.gov): Provided, That the amounts appropriated under this heading shall be in addition to any other amounts available to the Council of the Inspectors General on Integrity and Efficiency under section 424 of title 5, United States Code.

#### Program and Financing (in millions of dollars)

Identification code 542–4592–0–4–808	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity .....	15	18	18
0801 Inspectors General Council Fund (Reimbursable) .....	3	4	4

0900	Total new obligations, unexpired accounts .....	18	22	22
<b>Budgetary resources:</b>				
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	20	24	22
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	1	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation .....	3	3	2
	Spending authority from offsetting collections, mandatory:			
1800	Collected .....	17	17	17
1801	Change in uncollected payments, Federal sources .....	2	.....	.....
1850	Spending auth from offsetting collections, mand (total) .....	19	17	17
1900	Budget authority (total) .....	22	20	19
1930	Total budgetary resources available .....	42	44	41
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	24	22	19
<b>Change in obligated balance:</b>				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	5	4	5
3010	New obligations, unexpired accounts .....	18	22	22
3020	Outlays (gross) .....	-19	-21	-19
3050	Unpaid obligations, end of year .....	4	5	8
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-3	-3
3070	Change in uncollected pymts, Fed sources, unexpired .....	-2	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-3	-3	-3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	4	1	2
3200	Obligated balance, end of year .....	1	2	5
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	3	3	2
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	1	3	2
4011	Outlays from discretionary balances .....	1	2	.....
4020	Outlays, gross (total) .....	2	5	2
	Mandatory:			
4090	Budget authority, gross .....	19	17	17
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	12	3	3
4101	Outlays from mandatory balances .....	5	13	14
4110	Outlays, gross (total) .....	17	16	17
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources .....	-17	-17	-17
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired .....	-2	.....	.....
4170	Outlays, net (mandatory) .....	.....	-1	.....
4180	Budget authority, net (total) .....	3	3	2
4190	Outlays, net (total) .....	2	4	2

The Inspector General Reform Act of 2008 (P.L. 110–409) (codified as amended at 5 U.S.C. 424) created the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to address program integrity, efficiency, and effectiveness issues that transcend individual Government agencies and to increase the professionalism and effectiveness of Office of Inspector General (OIG) staff.

Pursuant to 5 U.S.C. 424(c)(3)(B), the revolving fund provides resources for CIGIE activities primarily through interagency funding, which includes member contributions and tuition. Consistent with prior years, CIGIE plans to collect member contributions for 2026 during the second half of 2025, to be used primarily for the CIGIE Training Institute and operations. Just as CIGIE will collect the required member contributions for 2026 from OIGs in the second half of 2025, the Budget includes funds in individual OIG budgets that are dedicated to CIGIE and will be collected in 2026 for use in 2027. The Budget requests additional appropriations in 2026 for mandated activities such as Oversight.gov and to establish a permanent data analytics capability.

## INSPECTORS GENERAL COUNCIL FUND—Continued

## Object Classification (in millions of dollars)

Identification code 542–4592–0–4–808	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	4	5	5
11.8 Special personal services payments .....	2	1	1
11.9 Total personnel compensation .....	6	6	6
12.1 Civilian personnel benefits .....	2	2	2
23.1 Rental payments to GSA .....		1	1
25.1 Advisory and assistance services .....	7	7	7
25.3 Other goods and services from Federal sources .....		2	2
99.0 Direct obligations .....	15	18	18
Reimbursable obligations:			
25.1 Advisory and assistance services .....	3	1	1
25.3 Other goods and services from Federal sources .....		3	3
99.0 Reimbursable obligations .....	3	4	4
99.9 Total new obligations, unexpired accounts .....	18	22	22

## Employment Summary

Identification code 542–4592–0–4–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	24	36	34

COURT SERVICES AND OFFENDER SUPERVISION  
AGENCY FOR THE DISTRICT OF COLUMBIA

## Federal Funds

FEDERAL PAYMENT TO THE COURT SERVICES AND OFFENDER SUPERVISION  
AGENCY FOR THE DISTRICT OF COLUMBIA

For salaries and expenses, including the transfer and hire of motor vehicles, of the Court Services and Offender Supervision Agency for the District of Columbia, as authorized by the National Capital Revitalization and Self-Government Improvement Act of 1997, \$277,004,000, of which not to exceed \$2,000 is for official reception and representation expenses related to Community Supervision and Pretrial Services Agency programs, and of which not to exceed \$25,000 is for dues and assessments relating to the implementation of the Court Services and Offender Supervision Agency Interstate Supervision Act of 2002: Provided, That, of the funds appropriated under this heading, \$193,757,000 shall be for necessary expenses of Community Supervision and Sex Offender Registration, to include expenses relating to the supervision of adults subject to protection orders or the provision of services for or related to such persons: Provided further, That, of the funds appropriated under this heading, \$83,247,000 shall be available to the Pretrial Services Agency: Provided further, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies: Provided further, That amounts under this heading may be used for programmatic incentives for defendants to successfully complete their terms of supervision.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 511–1734–0–1–752	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Community supervision program .....	213	200	198
0002 Pretrial Services Agency .....	86	83	88
0900 Total new obligations, unexpired accounts .....	299	283	286
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	31	12	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	286	286	277
1900 Budget authority (total) .....	286	286	277
1930 Total budgetary resources available .....	317	298	291

## Memorandum (non-add) entries:

1940 Unobligated balance expiring .....	-6	-1	
1941 Unexpired unobligated balance, end of year .....	12	14	5

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	94	102	82
3010 New obligations, unexpired accounts .....	299	283	286
3020 Outlays (gross) .....	-277	-278	-280
3041 Recoveries of prior year unpaid obligations, expired .....	-14	-25	-25
3050 Unpaid obligations, end of year .....	102	82	63
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	94	102	82
3200 Obligated balance, end of year .....	102	82	63

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	286	286	277
Outlays, gross:			
4010 Outlays from new discretionary authority .....	222	214	208
4011 Outlays from discretionary balances .....	55	64	72
4020 Outlays, gross (total) .....	277	278	280
4180 Budget authority, net (total) .....	286	286	277
4190 Outlays, net (total) .....	277	278	280

The National Capital Revitalization and Self-Government Improvement Act of 1997 established the Court Services and Offender Supervision Agency (CSOSA) for the District of Columbia as an independent Federal agency to perform community supervision of D.C. Code offenders. CSOSA assumed the adult probation function from the D.C. Superior Court and the parole supervision function from the D.C. Board of Parole. The Pretrial Services Agency for the District of Columbia, responsible for supervising pretrial defendants, is an independent entity within CSOSA with its own budget and organizational structure. The mission of CSOSA is to increase public safety, prevent crime, reduce recidivism, and support the fair administration of justice in close collaboration with the community.

The CSOSA appropriation supports the Community Supervision Program and the Pretrial Services Agency.

**Community Supervision Program.**—This activity provides supervision of adult offenders on probation, parole, or supervised release, consistent with a crime prevention strategy that emphasizes public safety and successful reintegration. The Community Supervision Program employs an integrated system of close supervision, drug testing, graduated sanctions, cognitive, behavioral and substance use disorder interventions, transitional housing, and other stabilization services, including services from community and faith-based collaborations. The Community Supervision Program also develops and provides the courts and the U.S. Parole Commission with critical information for sentencing and probation, parole, and supervised release decisions.

**Pretrial Services Agency.**—This activity assists judicial officers in both the D.C. Superior Court and the U.S. District Court for the District of Columbia by formulating release recommendations and providing supervision and treatment services to defendants that reasonably assure that individuals on conditional release return to court and do not engage in criminal activity pending their trial and/or sentencing. The Pretrial Services Agency is responsible for enforcing conditions of release, conducting drug testing, administering graduated sanctions, referring defendants to treatment and other social services, and reporting to the courts the defendants' compliance with their conditions of release.

## Object Classification (in millions of dollars)

Identification code 511–1734–0–1–752	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	125	129	131
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	128	132	134
12.1 Civilian personnel benefits .....	62	63	63
21.0 Travel and transportation of persons .....	1		
23.1 Rental payments to GSA .....	17	18	18
23.2 Rental payments to others .....	5	3	3

23.3	Communications, utilities, and miscellaneous charges .....	2	2	2
25.1	Advisory and assistance services .....	8	5	7
25.2	Other services from non-Federal sources .....	39	40	42
25.3	Other goods and services from Federal sources .....	5	6	6
25.4	Operation and maintenance of facilities .....	4	1	1
25.6	Medical care .....	1	2	2
25.7	Operation and maintenance of equipment .....	1	1	1
26.0	Supplies and materials .....	4	3	3
31.0	Equipment .....	5	7	4
32.0	Land and structures .....	17		
99.0	Direct obligations .....	299	283	286
99.9	Total new obligations, unexpired accounts .....	299	283	286

**Employment Summary**

Identification code 511-1734-0-1-752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	982	1,043	1,041

**DEFENSE NUCLEAR FACILITIES SAFETY BOARD****Federal Funds****SALARIES AND EXPENSES**

For expenses necessary for the Defense Nuclear Facilities Safety Board in carrying out activities authorized by the Atomic Energy Act of 1954, as amended by Public Law 100-456, section 1441, \$45,000,000, to remain available until September 30, 2027, of which not to exceed \$1,000 shall be available for official reception and representation expenses.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 347-3900-0-1-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	44	42	45
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	7	7
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	9	7	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	42	42	45
1930 Total budgetary resources available .....	51	49	52
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	7	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	8	10
3010 New obligations, unexpired accounts .....	44	42	45
3020 Outlays (gross) .....	-44	-40	-44
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	8	10	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	8	10
3200 Obligated balance, end of year .....	8	10	11
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	42	42	45
Outlays, gross:			
4010 Outlays from new discretionary authority .....	30	32	34
4011 Outlays from discretionary balances .....	14	8	10
4020 Outlays, gross (total) .....	44	40	44
4180 Budget authority, net (total) .....	42	42	45
4190 Outlays, net (total) .....	44	40	44

The Defense Nuclear Facilities Safety Board, an independent, non-regulatory agency within the Executive Branch, is responsible for evaluating the content and implementation of the standards relating to the design, construction, operation, and decommissioning of Department of Energy

(DOE) defense nuclear facilities. The Board also reviews the design of new DOE defense nuclear facilities and periodically reviews and monitors construction of such facilities to ensure adequate protection of public and worker health and safety. The Board is also responsible for investigating any event or practice at a defense nuclear facility that has or may adversely affect public health and safety. The Board makes specific recommendations to the Secretary of Energy on measures that should be adopted to protect both public and employee health and safety.

**Object Classification** (in millions of dollars)

Identification code 347-3900-0-1-999	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	21	21	23
11.9 Total personnel compensation .....	21	21	23
12.1 Civilian personnel benefits .....	7	7	8
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	3	3	3
25.2 Other services from non-Federal sources .....	6	6	6
25.3 Other goods and services from Federal sources .....	5	3	3
31.0 Equipment .....	1	1	1
99.0 Direct obligations .....	44	42	45
99.9 Total new obligations, unexpired accounts .....	44	42	45

**Employment Summary**

Identification code 347-3900-0-1-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	112	118	120

**DELTA REGIONAL AUTHORITY****Federal Funds****SALARIES AND EXPENSES***(INCLUDING CANCELLATION OF FUNDS)*

Of the unobligated balances from prior year appropriations available under this heading, \$48,000,000 is hereby permanently cancelled, which shall include \$23,000,000 in unobligated balances from amounts made available under this heading in division J of Public Law 117-58: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Delta Regional Authority.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 517-0750-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Base Program Activities .....	29	30	4
0002 Infrastructure Investment and Jobs Act Program Activities .....	37	25	
0900 Total new obligations, unexpired accounts .....	66	55	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	126	114	106
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	125		
1011 Unobligated balance transfer from other acct [013-2050] ....	9		
1021 Recoveries of prior year unpaid obligations .....	8		
1070 Unobligated balance (total) .....	143	114	106
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	31	31	
1121 Appropriations transferred from other acct [013-2050] ....	3		
1121 Appropriations transferred from other acct, Emergency pursuant to BBEDCA [013-2050] .....		10	
1131 Unobligated balance of appropriations permanently reduced .....			-25
1131 Unobligated balance of appropriations permanently reduced .....			-23
1160 Appropriation, discretionary (total) .....	34	41	-48

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 517-0750-0-1-452	2024 actual	2025 est.	2026 est.
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	4	.....
1701 Change in uncollected payments, Federal sources .....	-1	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	2	4	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	2	.....
1900 Budget authority (total) .....	37	47	-48
1930 Total budgetary resources available .....	180	161	58
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	114	106	54
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	123	141	135
3010 New obligations, unexpired accounts .....	66	55	4
3020 Outlays (gross) .....	-40	-61	.....
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8	.....	.....
3050 Unpaid obligations, end of year .....	141	135	139
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	.....	.....
3070 Change in uncollected pymts, Fed sources, unexpired .....	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	122	141	135
3200 Obligated balance, end of year .....	141	135	139
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	36	45	-48
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	12	-48
4011 Outlays from discretionary balances .....	30	47	48
4020 Outlays, gross (total) .....	39	59	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-4	.....
4040 Offsets against gross budget authority and outlays (total) ....	-3	-4	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	34	41	-48
4080 Outlays, net (discretionary) .....	36	55	.....
Mandatory:			
4090 Budget authority, gross .....	1	2	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	2	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1	-2	.....
4180 Budget authority, net (total) .....	34	41	-48
4190 Outlays, net (total) .....	36	55	.....

The Delta Regional Authority (DRA) is a Federal-State partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in the Mississippi Delta region. The Budget proposes to eliminate funding for several agencies, including the DRA. The DRA would use prior year unobligated balances to conduct an orderly closeout of the agency in 2026. The Budget requests the permanent cancellation of \$25 million in unobligated discretionary balances and \$23 million in Infrastructure Investment and Jobs Act (IIJA) emergency balances.

## Object Classification (in millions of dollars)

Identification code 517-0750-0-1-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	2	2	.....
41.0 Grants, subsidies, and contributions .....	61	50	4
99.0 Direct obligations .....	63	52	4
99.0 Reimbursable obligations .....	3	3	.....
99.9 Total new obligations, unexpired accounts .....	66	55	4

## Employment Summary

Identification code 517-0750-0-1-452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2	2	2

## DENALI COMMISSION

## Federal Funds

## DENALI COMMISSION

(INCLUDING CANCELLATIONS OF FUNDS)

*Of the unobligated balances from prior year appropriations available under this heading, \$8,000,000 is hereby permanently cancelled, which shall include \$5,000,000 in unobligated balances from amounts made available under this heading in division J of Public Law 117-58: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Denali Commission.*

*Of the unobligated balances from amounts previously made available to the Denali Commission pursuant to section 329 of the Department of Transportation and Related Agencies Appropriations Act, 1999 (section 101(g) of division A of Public Law 105-277), \$1,000,000 is hereby permanently cancelled: Provided, That such section 329 is hereby repealed.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 513-1200-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0101 Denali Commission (Direct) .....	16	20	7
0102 Denali Commission (Shared Services) .....	67	162	.....
0103 Denali Commission (IIJA - Direct) .....	18	13	.....
0799 Total direct obligations .....	101	195	7
0900 Total new obligations, unexpired accounts .....	101	195	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	65	62	12
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	65	.....	.....
1011 Unobligated balance transfer from other acct [012-1105] ....	10	.....	.....
1021 Recoveries of prior year unpaid obligations .....	1	5	5
1070 Unobligated balance (total) .....	76	67	17
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	17	17	.....
1121 Appropriations transferred from other acct [069-0548] ....	18	18	.....
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-3
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-5
1160 Appropriation, discretionary (total) .....	35	35	-8
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [068-0103] ....	6	.....	.....
1221 Appropriations transferred from other acct [012-1106] ....	1	.....	.....
1221 Appropriations transferred from other acct [069-0548] ....	7	.....	.....
1221 Appropriations transferred from other acct [012-0115] ....	.....	3	.....
1260 Appropriations, mandatory (total) .....	14	3	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	38	102	.....
1900 Budget authority (total) .....	87	140	-8
1930 Total budgetary resources available .....	163	207	9
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	62	12	2

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	93	154	241
3010 New obligations, unexpired accounts .....	101	195	7
3020 Outlays (gross) .....	-39	-103	-79
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-5	-5
3050 Unpaid obligations, end of year .....	154	241	164
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	93	154	241



3200	Obligated balance, end of year .....	154	241	164
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	35	35	-8
Outlays, gross:				
4010	Outlays from new discretionary authority .....	13	10	-8
4011	Outlays from discretionary balances .....	24	40	43
4020	Outlays, gross (total) .....	37	50	35
Mandatory:				
4090	Budget authority, gross .....	52	105	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....	2	27	.....
4101	Outlays from mandatory balances .....	.....	26	44
4110	Outlays, gross (total) .....	2	53	44
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-38	-102	.....
4180	Budget authority, net (total) .....	49	38	-8
4190	Outlays, net (total) .....	1	1	79

The Denali Commission is a Federal-State partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in Alaska. The Budget proposes to eliminate funding for several agencies, including the Denali Commission. The Denali Commission would use prior year unobligated balances to conduct an orderly closeout of the agency in 2026. The Budget requests the permanent cancellation of \$3 million in unobligated discretionary balances and \$5 million in Infrastructure Investment and Jobs Act (IIJA) emergency balances.

**Object Classification** (in millions of dollars)

Identification code 513-1200-0-1-452		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	2	3	3
12.1	Civilian personnel benefits .....	1	1	1
25.1	Advisory and assistance services .....	1	1	2
25.3	Other goods and services from Federal sources .....	1	1	1
41.0	Grants, subsidies, and contributions .....	96	189	.....
99.9	Total new obligations, unexpired accounts .....	101	195	7

**Employment Summary**

Identification code 513-1200-0-1-452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	15	18	19

**GIFTS AND DONATIONS, DENALI COMMISSION****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 513-5605-0-2-452		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	.....	.....	.....
Receipts:				
Current law:				
1130	Gifts and Donations, Denali Commission .....	2	7	.....
2000	Total: Balances and receipts .....	2	7	.....
Appropriations:				
Current law:				
2101	Gifts and Donations, Denali Commission .....	-2	-7	.....
5099	Balance, end of year .....	.....	.....	.....

**Program and Financing** (in millions of dollars)

Identification code 513-5605-0-2-452		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0101	Denali Commission Non-Federal Funds (Direc) .....	2	7	.....
0900	Total new obligations, unexpired accounts (object class 41.0) .....	2	7	.....

**Budgetary resources:**

Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	2	7	.....
1930	Total budgetary resources available .....	2	7	.....

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2	8	
3010	New obligations, unexpired accounts .....	2	7	
3020	Outlays (gross) .....	-1	-1	
3050	Unpaid obligations, end of year .....	2	8	7
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2	8	
3200	Obligated balance, end of year .....	2	8	7

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	2	7	.....
Outlays, gross:				
4101	Outlays from mandatory balances .....		1	1
4180	Budget authority, net (total) .....	2	7	.....
4190	Outlays, net (total) .....		1	1

**Trust Funds****DENALI COMMISSION TRUST FUND****Program and Financing** (in millions of dollars)

Identification code 513-8056-0-7-452		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0101	Denali Commission Trust Fund (Direct) .....	5	5	.....
0900	Total new obligations, unexpired accounts (object class 41.0) .....	5	5	.....

**Budgetary resources:**

Unobligated balance:			
1021	Recoveries of prior year unpaid obligations .....	1	1
Budget authority:			
Appropriations, discretionary:			
1101	Appropriation (special or trust) .....	5	4 .....
1131	Unobligated balance of appropriations permanently reduced .....	.....	-1
1160	Appropriation, discretionary (total) .....	5	4 -1
1930	Total budgetary resources available .....	5	5 .....

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	9	9	8
3010	New obligations, unexpired accounts .....	5	5	.....
3020	Outlays (gross) .....	-5	-5	-4
3040	Recoveries of prior year unpaid obligations, unexpired .....	.....	-1	-1
3050	Unpaid obligations, end of year .....	9	8	3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	9	9	8
3200	Obligated balance, end of year .....	9	8	3

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	5	4	-1
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1	1	-1
4011	Outlays from discretionary balances .....	4	4	5
4020	Outlays, gross (total) .....	5	5	4
4180	Budget authority, net (total) .....	5	4	-1
4190	Outlays, net (total) .....	5	5	4

The Denali Commission receives annual transfers from the Oil Spill Liability Trust Fund on the interest from the investment of the Trans-Alaska Pipeline Liability Fund. The Budget proposes to eliminate funding for several agencies, including the Denali Commission, and proposes to end transfers of interest to the Denali Commission. The Budget also requests

## DENALI COMMISSION TRUST FUND—Continued

the permanent cancellation of \$1 million in unobligated discretionary balances.

## DISTRICT OF COLUMBIA

## DISTRICT OF COLUMBIA COURTS

## Federal Funds

## FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

For salaries and expenses for the District of Columbia Courts, including the transfer and hire of motor vehicles, \$273,977,000 to be allocated as follows: for the District of Columbia Court of Appeals, \$15,371,000, of which not to exceed \$2,500 is for official reception and representation expenses; for the Superior Court of the District of Columbia, \$144,950,000, of which not to exceed \$2,500 is for official reception and representation expenses; for the District of Columbia Court System, \$87,706,000, of which not to exceed \$2,500 is for official reception and representation expenses; and \$25,950,000, to remain available until September 30, 2027, for capital improvements for District of Columbia courthouse facilities: Provided, That funds made available for capital improvements shall be expended consistent with the District of Columbia Courts master plan study and facilities condition assessment: Provided further, That, in addition to the amounts appropriated herein, fees received by the District of Columbia Courts for administering bar examinations and processing District of Columbia bar admissions may be retained and credited to this appropriation, to remain available until expended, for salaries and expenses associated with such activities, notwithstanding section 450 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.50): Provided further, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies: Provided further, That 30 days after providing written notice to the Committees on Appropriations of the House of Representatives and the Senate, the District of Columbia Courts may reallocate not more than \$9,000,000 of the funds provided under this heading among the items and entities funded under this heading: Provided further, That the Joint Committee on Judicial Administration in the District of Columbia may, by regulation, establish a program substantially similar to the program set forth in subchapter II of chapter 35 of title 5, United States Code, for employees of the District of Columbia Courts.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 349–1712–0–1–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Court of Appeals .....	17	15	15
0002 Superior Court .....	155	142	145
0003 Court system .....	88	88	88
0004 Capital improvements .....	47	47	26
0900 Total new obligations, unexpired accounts .....	307	292	274
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	38	27	29
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	292	292	274
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	4	2	2
1900 Budget authority (total) .....	296	294	276
1930 Total budgetary resources available .....	334	321	305
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	27	29	31
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	95	97	135
3010 New obligations, unexpired accounts .....	307	292	274
3011 Obligations ("upward adjustments"), expired accounts .....	5	5	
3020 Outlays (gross) .....	-305	-254	-284
3041 Recoveries of prior year unpaid obligations, expired .....	-5	-5	
3050 Unpaid obligations, end of year .....	97	135	125
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	95	97	135

3200	Obligated balance, end of year .....	97	135	125
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	296	294	276
Outlays, gross:				
4010	Outlays from new discretionary authority .....	234	221	208
4011	Outlays from discretionary balances .....	71	33	76
4020	Outlays, gross (total) .....	305	254	284
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1	-1	-1
4033	Non-Federal sources .....	-5	-1	-1
4040	Offsets against gross budget authority and outlays (total) ....	-6	-2	-2
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	2		
4070	Budget authority, net (discretionary) .....	292	292	274
4080	Outlays, net (discretionary) .....	299	252	282
4180	Budget authority, net (total) .....	292	292	274
4190	Outlays, net (total) .....	299	252	282

Under the National Capital Revitalization and Self-Government Improvement Act of 1997, the Federal Government is required to finance the District of Columbia Courts. This payment to the District of Columbia Courts funds the operations of the District of Columbia Court of Appeals, Superior Court, and the Court System, as well as capital improvements.

The Budget provides resources to support the D.C. Courts' core functions and to maintain court facilities in Judiciary Square.

By law, the Courts' annual budget includes estimates of the expenditures for the operations of the District of Columbia Courts prepared by the Joint Committee on Judicial Administration in the District of Columbia and the President's recommendation for funding the District of Columbia Courts. The President's recommended level of \$274.0 million includes \$248.0 million for the District of Columbia Court of Appeals, the Superior Court of the District of Columbia, and the District of Columbia Court System operations and \$26.0 million for capital improvements for District courthouse facilities. Under a separate transmittal to the Congress, the District of Columbia Courts are requesting \$431.8 million: \$301.3 million for operations and \$130.5 million for capital improvements.

## Object Classification (in millions of dollars)

Identification code 349–1712–0–1–806	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	120	120	120
11.3 Other than full-time permanent .....	10	10	10
11.9 Total personnel compensation .....	130	130	130
12.1 Civilian personnel benefits .....	40	40	40
21.0 Travel and transportation of persons .....	1	1	1
23.2 Rental payments to others .....	20	15	10
23.3 Communications, utilities, and miscellaneous charges .....	20	15	10
24.0 Printing and reproduction .....	2	2	5
25.1 Advisory and assistance services .....	32	32	22
25.2 Other services from non-Federal sources .....	33	28	25
25.3 Other goods and services from Federal sources .....	7	7	7
25.4 Operation and maintenance of facilities .....	7	7	8
25.6 Medical care .....	1	1	1
25.7 Operation and maintenance of equipment .....	4	4	4
26.0 Supplies and materials .....	3	3	4
31.0 Equipment .....	4	4	4
32.0 Land and structures .....	3	3	3
99.0 Direct obligations .....	307	292	274
99.9 Total new obligations, unexpired accounts .....	307	292	274

## FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

## (INCLUDING CANCELLATION OF FUNDS)

For payments authorized under section 11–2604 and section 11–2605, D.C. Official Code (relating to representation provided under the District of Columbia Criminal Justice Act), payments for counsel appointed in proceedings in the Family Court of

the Superior Court of the District of Columbia under chapter 23 of title 16, D.C. Official Code, or pursuant to contractual agreements to provide guardian ad litem representation, training, technical assistance, and such other services as are necessary to improve the quality of guardian ad litem representation, payments for counsel appointed in adoption proceedings under chapter 3 of title 16, D.C. Official Code, and payments authorized under section 21–2060, D.C. Official Code (relating to services provided under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986), \$46,005,000, to remain available until expended: Provided, That funds provided under this heading shall be administered by the Joint Committee on Judicial Administration in the District of Columbia: Provided further, That, notwithstanding any other provision of law, this appropriation shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for expenses of other Federal agencies: Provided further, That of the unobligated balances from prior year appropriations made available under this heading, \$12,000,000 are hereby cancelled not later than September 30, 2026.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 349–1736–0–1–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Payment for Defender Services in District of Columbia Co (Direct) .....	40	46	46
0900 Total new obligations, unexpired accounts (object class 25.2) .....	40	46	46
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	54	35	23
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	46	46	46
1130 Appropriations permanently reduced .....	-25		
1131 Unobligated balance of appropriations permanently reduced .....		-12	-12
1160 Appropriation, discretionary (total) .....	21	34	34
1930 Total budgetary resources available .....	75	69	57
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	35	23	11
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	16	14	32
3010 New obligations, unexpired accounts .....	40	46	46
3020 Outlays (gross) .....	-42	-28	-38
3050 Unpaid obligations, end of year .....	14	32	40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	16	14	32
3200 Obligated balance, end of year .....	14	32	40
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	21	34	34
Outlays, gross:			
4010 Outlays from new discretionary authority .....	21	18	18
4011 Outlays from discretionary balances .....	21	10	20
4020 Outlays, gross (total) .....	42	28	38
4180 Budget authority, net (total) .....	21	34	34
4190 Outlays, net (total) .....	42	28	38

Under three Defender Services programs, the District of Columbia Courts appoint and compensate attorneys to represent persons who are financially unable to obtain such representation on their own. The Defender Services programs are the Criminal Justice Act program, which provides court-appointed attorneys to indigent persons who are charged with criminal offenses; the Counsel for Child Abuse and Neglect program, which provides court-appointed attorneys for family proceedings in which child neglect is alleged or where the termination of the parent-child relationship is under consideration and the parent, guardian, or custodian of the child is indigent; and the Guardianship program, which provides for the representation and protection of mentally incapacitated individuals and minors whose parents are deceased. In addition to legal representation, these programs provide indigent persons with services such as transcripts of court proceedings,

expert witness testimony, foreign and sign language interpretation, investigations, and genetic testing. The President's recommended funding level for Defender Services is \$46.0 million, the same as the Courts' request, and includes a one-time cancellation of \$12.0 million in unobligated balances in the account.

#### DISTRICT OF COLUMBIA CRIME VICTIMS COMPENSATION FUND

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 349–5676–0–2–806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	1
Receipts:			
Current law:			
1110 Fines and Fees, District of Columbia Crime Victims Compensation Fund .....	4	6	6
2000 Total: Balances and receipts .....	5	7	7
Appropriations:			
Current law:			
2101 District of Columbia Crime Victims Compensation Fund .....	-4	-6	-6
5099 Balance, end of year .....	1	1	1

##### Program and Financing (in millions of dollars)

Identification code 349–5676–0–2–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Crime Victims Compensation .....	6	9	9
0900 Total new obligations, unexpired accounts (object class 25.1) .....	6	9	9
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	4	6	6
Spending authority from offsetting collections, mandatory:			
1800 Collected .....		3	3
1801 Change in uncollected payments, Federal sources .....	3		
1850 Spending auth from offsetting collections, mand (total) .....	3	3	3
1900 Budget authority (total) .....	7	9	9
1930 Total budgetary resources available .....	8	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	6	9	9
3020 Outlays (gross) .....	-6	-9	-9
3050 Unpaid obligations, end of year .....	1	1	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3		
3090 Uncollected pymts, Fed sources, end of year .....	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	-2	-2
3200 Obligated balance, end of year .....	-2	-2	-2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	7	9	9
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4	8	8
4101 Outlays from mandatory balances .....	2	1	1
4110 Outlays, gross (total) .....	6	9	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....		-3	-3
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-3		
4160 Budget authority, net (mandatory) .....	4	6	6
4170 Outlays, net (mandatory) .....	6	6	6
4180 Budget authority, net (total) .....	4	6	6
4190 Outlays, net (total) .....	6	6	6

## DISTRICT OF COLUMBIA CRIME VICTIMS COMPENSATION FUND—Continued

The Superior Court of the District of Columbia administers the Crime Victims Compensation Fund, which finances assistance for innocent victims of violent crime, survivors of homicide victims, and dependent family members of homicide victims. The program provides compensation for certain costs related to the crime, such as medical expenses, temporary emergency housing, and funeral expenses. The Fund is financed through assessments imposed in criminal cases, court fines and fees, and a grant from the U.S. Department of Justice. Under the 2002 Supplemental Appropriations Act for Further Recovery From and Response to Terrorist Attacks on the United States (P.L. 107–206), one half of the Fund's unobligated balances at the end of each year are transferred to the District of Columbia Government for outreach activities designed to increase the number of crime victims who apply for compensation.

1140	Federal Payments, D.C. Judicial Retirement and Survivors Annuity .....	27	25	25
1199	Total current law receipts .....	32	30	31
1999	Total receipts .....	32	30	31
2000	Total: Balances and receipts .....	233	245	257
Appropriations:				
Current law:				
2101	District of Columbia Judicial Retirement and Survivors Annuity Fund .....	-32	-30	-31
2135	District of Columbia Judicial Retirement and Survivors Annuity Fund .....	14	11	11
2199	Total current law appropriations .....	-18	-19	-20
2999	Total appropriations .....	-18	-19	-20
5099	Balance, end of year .....	215	226	237

## Program and Financing (in millions of dollars)

Identification code 020–1713–0–1–752		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Payment to Judicial Retirement Fund .....	27	25	25
0900	Total new obligations, unexpired accounts (object class 13.0) .....	27	25	25
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	27	25	25
1930	Total budgetary resources available .....	27	25	25
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	27	25	25
3020	Outlays (gross) .....	-27	-25	-25
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	27	25	25
Outlays, gross:				
4100	Outlays from new mandatory authority .....	27	25	25
4180	Budget authority, net (total) .....	27	25	25
4190	Outlays, net (total) .....	27	25	25

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended, requires the Secretary of the Treasury to make payments at the end of each fiscal year, beginning in 1998, from the General Fund of the Treasury into the District of Columbia Judicial Retirement and Survivors Annuity Fund (Judicial Fund). Annual payments consist of (1) amounts necessary to amortize: the original unfunded liability over 30 years, the net gain or loss (based on experience) over 10 years, and any other changes in actuarial liability over 20 years and (2) amounts necessary to fund the normal cost and administrative expenses for the year. This account receives the annual payments from the General Fund and immediately transfers these amounts into the Judicial Fund.

## Trust Funds

## DISTRICT OF COLUMBIA JUDICIAL RETIREMENT AND SURVIVORS ANNUITY FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–8212–0–7–602		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	201	215	226
Receipts:				
Current law:				
1110	Deductions from Employees Salaries, District of Columbia Judicial Retirement and Survivors Annuity Fund .....	1	1	1
1140	Earnings on Investments, District of Columbia Judicial Retirement and Survivors Annuity Fund .....	4	4	5

Identification code 020–8212–0–7–602		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Retirement payments .....	17	18	19
0002	Administrative Costs .....	1	1	1
0900	Total new obligations, unexpired accounts .....	18	19	20
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	32	30	31
1235	Appropriations precluded from obligation (special or trust) .....	-14	-11	-11
1260	Appropriations, mandatory (total) .....	18	19	20
1930	Total budgetary resources available .....	18	19	20
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2	3	3
3010	New obligations, unexpired accounts .....	18	19	20
3020	Outlays (gross) .....	-17	-19	-18
3050	Unpaid obligations, end of year .....	3	3	5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2	3	3
3200	Obligated balance, end of year .....	3	3	5
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	18	19	20
Outlays, gross:				
4100	Outlays from new mandatory authority .....	16	16	17
4101	Outlays from mandatory balances .....	1	3	1
4110	Outlays, gross (total) .....	17	19	18
4180	Budget authority, net (total) .....	18	19	20
4190	Outlays, net (total) .....	17	19	18
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	206	220	230
5001	Total investments, EOY: Federal securities: Par value .....	220	230	242

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended (the Act), established the District of Columbia Judicial Retirement and Survivors Annuity Fund to pay retirement and survivor benefits for District of Columbia judges and expenses necessary to administer the Fund or incurred by the Secretary of the Treasury in carrying out responsibilities regarding such benefits. The Judicial Fund consists of amounts contributed by the judges, proceeds of accumulated pension assets transferred from the District of Columbia and liquidated pursuant to the Act, income earned from the investment of the assets in public debt securities, and amounts appropriated to the Fund.

## Object Classification (in millions of dollars)

Identification code 020–8212–0–7–602		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.2	Other services from non-Federal sources .....	1	1	1

42.0	Payments to annuitants .....	17	18	19
99.9	Total new obligations, unexpired accounts .....	18	19	20

## DISTRICT OF COLUMBIA GENERAL AND SPECIAL PAYMENTS

The District of Columbia receives direct Federal payments for a number of local programs in recognition of the District's unique status as the seat of the Federal Government. These General and Special Payments are separate from and in addition to the District's local budget, which is funded through local revenues.

*Federal Funds*

## FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

## Program and Financing (in millions of dollars)

Identification code 020-1736-0-1-502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Payment for Resident Tuition Support (Direct) .....	40	40	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	40	40	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	40	40	.....
1930 Total budgetary resources available .....	40	40	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		21	.....
3010 New obligations, unexpired accounts .....	40	40	.....
3020 Outlays (gross) .....	-19	-61	.....
3050 Unpaid obligations, end of year .....	21	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		21	.....
3200 Obligated balance, end of year .....	21	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	40	40	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	19	40	.....
4011 Outlays from discretionary balances .....	.....	21	.....
4020 Outlays, gross (total) .....	19	61	.....
4180 Budget authority, net (total) .....	40	40	.....
4190 Outlays, net (total) .....	19	61	.....

The D.C. Tuition Assistance Grant program enables students from the District of Columbia to attend eligible public universities and colleges nationwide at in-state tuition rates. The program also provides grants for students to attend private institutions in the D.C. metropolitan area or private Historically Black Colleges and Universities nationwide, as well as public 2-year community colleges. The program's authorization ended in 2012. The Budget proposes to eliminate the unauthorized program because of a lack of a clear Federal role for supporting the cost of higher education specifically for District residents.

## FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

For a Federal payment for a school improvement program in the District of Columbia, \$52,500,000, to remain available until expended, for payments authorized under the Scholarships for Opportunity and Results Act (division C of Public Law 112-10): Provided, That, to the extent that funds are available for opportunity scholarships and following the priorities included in section 3006 of such Act, the Secretary of Education shall make scholarships available to students eligible under section 3013(3) of such Act (Public Law 112-10; 125 Stat. 211) including students who were not offered a scholarship during any previous school year: Provided further, That within funds provided for opportunity scholarships, up to \$1,750,000

shall be for the activities specified in sections 3007(b) through 3007(d) of the Act and up to \$500,000 shall be for the activities specified in section 3009 of the Act.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 020-1817-0-1-501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Opportunity Scholarship Program .....	53	18	18
0002 D.C. public schools .....	.....	18	18
0003 D.C. public charter schools .....	.....	17	17
0900 Total new obligations, unexpired accounts (object class 41.0) .....	53	53	53
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	53	53	53
1930 Total budgetary resources available .....	53	53	53
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	53	53	53
3020 Outlays (gross) .....	-53	-53	-53
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	53	53	53
Outlays, gross:			
4010 Outlays from new discretionary authority .....	53	53	53
4180 Budget authority, net (total) .....	53	53	53
4190 Outlays, net (total) .....	53	53	53

The Budget provides \$52.5 million to support kindergarten through high school education in the District of Columbia, including \$17.5 million for D.C. public schools for continued support of the District's efforts to transform its public education system into an innovative and high-achieving system that could be used as a model for urban school district reform across the Nation, \$17.5 million for D.C. charter schools to support facilities and other unmet needs, and \$17.5 million to support scholarships for low-income students to attend private schools of their choice and program evaluation for the D.C. Opportunity Scholarship program.

FEDERAL SUPPORT FOR ECONOMIC DEVELOPMENT AND MANAGEMENT REFORMS  
IN THE DISTRICT

## FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

For a Federal payment to the Criminal Justice Coordinating Council, \$2,450,000, to remain available until expended, to support initiatives related to the coordination of Federal and local criminal justice resources in the District of Columbia.

## FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

For a Federal payment, to remain available until September 30, 2027, to the Commission on Judicial Disabilities and Tenure, \$330,000, and for the Judicial Nomination Commission, \$300,000.

## FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

For a Federal payment to the District of Columbia National Guard, \$600,000, to remain available until expended for the Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program.

## FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

For a Federal payment to the District of Columbia for the testing of individuals for, and the treatment of individuals with, human immunodeficiency virus and acquired immunodeficiency syndrome in the District of Columbia, \$4,000,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

FEDERAL SUPPORT FOR ECONOMIC DEVELOPMENT AND MANAGEMENT REFORMS IN THE  
DISTRICT—Continued

## Program and Financing (in millions of dollars)

Identification code 020–1707–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Water and Sewer Authority .....	8	8	.....
0002 Criminal Justice Coordinating Council .....	3	3	3
0019 Judicial Commissions and DC National Guard .....	1	1	1
0025 HIV/AIDS Prevention .....	4	4	4
0900 Total new obligations, unexpired accounts (object class 41.0) .....	16	16	8
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	16	16	8
1930 Total budgetary resources available .....	16	16	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	4	.....
3010 New obligations, unexpired accounts .....	16	16	8
3020 Outlays (gross) .....	-12	-20	-8
3050 Unpaid obligations, end of year .....	4	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	4	.....
3200 Obligated balance, end of year .....	4	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	16	16	8
Outlays, gross:			
4010 Outlays from new discretionary authority .....	12	16	8
4011 Outlays from discretionary balances .....	.....	4	.....
4020 Outlays, gross (total) .....	12	20	8
4180 Budget authority, net (total) .....	16	16	8
4190 Outlays, net (total) .....	12	20	8

The Budget includes \$4 million to fund the D.C. Department of Health's continued efforts to prevent the spread of HIV/AIDS in the District. This funding will allow the District to focus on service saturation in areas of combined high risk and high poverty in order to ensure that ward-level counseling and testing, prevention, and treatment services are readily available and fully utilized. Funding will also be used to bolster social marketing and outreach campaigns for these important public health programs. The Budget also includes \$2.45 million for the Criminal Justice Coordinating Council, \$0.63 million for judicial commissions, and \$0.60 million for the D.C. National Guard. The Budget does not provide resources for the D.C. Water and Sewer Authority to continue implementation of the Combined Sewer Overflow Long-Term Plan.

FEDERAL PAYMENT FOR EMERGENCY PLANNING AND SECURITY COSTS IN THE  
DISTRICT OF COLUMBIA

*For a Federal payment of necessary expenses, as determined by the Mayor of the District of Columbia in written consultation with the elected county or city officials of surrounding jurisdictions, \$30,000,000, to remain available until expended, for the costs of providing public safety at events related to the presence of the National Capital in the District of Columbia, including support requested by the Director of the United States Secret Service in carrying out protective duties under the direction of the Secretary of Homeland Security, and for the costs of providing support to respond to immediate and specific terrorist threats or attacks in the District of Columbia or surrounding jurisdictions.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 020–1771–0–1–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Emergency Planning Fund .....	30	90	30

0900 Total new obligations, unexpired accounts (object class 41.0) .....	30	90	30
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	30	90	30
1930 Total budgetary resources available .....	30	90	30
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	16	1
3010 New obligations, unexpired accounts .....	30	90	30
3020 Outlays (gross) .....	-14	-105	-30
3050 Unpaid obligations, end of year .....	16	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	16	1
3200 Obligated balance, end of year .....	16	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	30	90	30
Outlays, gross:			
4010 Outlays from new discretionary authority .....	14	90	30
4011 Outlays from discretionary balances .....	.....	15	.....
4020 Outlays, gross (total) .....	14	105	30
4180 Budget authority, net (total) .....	30	90	30
4190 Outlays, net (total) .....	14	105	30

The Budget provides \$30 million for emergency planning and security costs related to the presence of the Federal Government in the District of Columbia.

## FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PENSION FUND

## Program and Financing (in millions of dollars)

Identification code 020–1714–0–1–601	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to Federal Pension Fund .....	681	688	702
0900 Total new obligations, unexpired accounts (object class 13.0) .....	681	688	702
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	681	688	702
1930 Total budgetary resources available .....	681	688	702
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	681	688	702
3020 Outlays (gross) .....	-681	-688	-702
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	681	688	702
Outlays, gross:			
4100 Outlays from new mandatory authority .....	681	688	702
4180 Budget authority, net (total) .....	681	688	702
4190 Outlays, net (total) .....	681	688	702

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended, requires the Secretary of the Treasury to make payments at the end of each fiscal year from the General Fund of the Treasury into the District of Columbia Federal Pension Fund. This account receives the annual payments from the General Fund and immediately transfers these amounts into the District of Columbia Federal Pension Fund. Annual payments consist of (1) amounts necessary to amortize: the original unfunded liability over 30 years, the net gain or loss (based on experience) over 10 years, and any other changes in actuarial liability over 20 years and (2) amounts necessary to fund administrative expenses for the year.

## DISTRICT OF COLUMBIA FEDERAL PENSION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 020-5511-0-2-601	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	3,943	4,129	4,305
Receipts:			
Current law:			
1140 Federal Contribution, DC Federal Pension Fund .....	681	688	702
1140 Earnings on Investments, DC Federal Pension Fund .....	93	95	97
1199 Total current law receipts .....	774	783	799
1999 Total receipts .....	774	783	799
2000 Total: Balances and receipts .....	4,717	4,912	5,104
Appropriations:			
Current law:			
2101 District of Columbia Federal Pension Fund .....	-774	-783	-799
2103 District of Columbia Federal Pension Fund .....	-1	-2	-2
2132 District of Columbia Federal Pension Fund .....	2	2	2
2135 District of Columbia Federal Pension Fund .....	185	176	177
2199 Total current law appropriations .....	-588	-607	-622
2999 Total appropriations .....	-588	-607	-622
5099 Balance, end of year .....	4,129	4,305	4,482

## Program and Financing (in millions of dollars)

Identification code 020-5511-0-2-601	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Retirement payments .....	566	577	593
0002 Administrative costs .....	26	30	29
0799 Total direct obligations .....	592	607	622
0801 Reimbursable Program - Retirement Payments .....	370	405	447
0802 Reimbursable Program - Administrative Expenses .....	3	4	4
0899 Total reimbursable obligations .....	373	409	451
0900 Total new obligations, unexpired accounts .....	965	1,016	1,073
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	30	31	34
1021 Recoveries of prior year unpaid obligations .....	1		
1033 Recoveries of prior year paid obligations .....	3	1	
1070 Unobligated balance (total) .....	34	32	34
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	774	783	799
1203 Appropriation (previously unavailable)(special or trust) ....	1	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1235 Appropriations precluded from obligation (special or trust) .....	-185	-176	-177
1260 Appropriations, mandatory (total) .....	588	607	622
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	374	411	453
1900 Budget authority (total) .....	962	1,018	1,075
1930 Total budgetary resources available .....	996	1,050	1,109
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	31	34	36
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	53	54	59
3010 New obligations, unexpired accounts .....	965	1,016	1,073
3020 Outlays (gross) .....	-963	-1,011	-1,071
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	54	59	61
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	53	54	59
3200 Obligated balance, end of year .....	54	59	61
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	962	1,018	1,075
Outlays, gross:			
4100 Outlays from new mandatory authority .....	891	957	1,040
4101 Outlays from mandatory balances .....	72	54	31

4110 Outlays, gross (total) .....	963	1,011	1,071
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-377	-412	-453
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	3	1	
4160 Budget authority, net (mandatory) .....	588	607	622
4170 Outlays, net (mandatory) .....	586	599	618
4180 Budget authority, net (total) .....	588	607	622
4190 Outlays, net (total) .....	586	599	618

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	4,254	4,524	4,705
5001 Total investments, EOY: Federal securities: Par value .....	4,524	4,705	5,076

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended, established the District of Columbia Federal Pension Fund to pay retirement benefits for District of Columbia firefighters, police officers, and teachers, and to pay any necessary expenses to administer the Fund or expenses incurred by the Secretary of the Treasury in carrying out responsibilities regarding such benefits. The District of Columbia Federal Pension Fund consists of accumulated pension assets transferred from the District of Columbia, income earned from the investment of the assets in public debt securities, and amounts appropriated to the Fund.

## Object Classification (in millions of dollars)

Identification code 020-5511-0-2-601	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	3	4	4
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	8	11	11
25.2 Other services from non-Federal sources .....	5	6	6
25.3 Other goods and services from Federal sources .....	9	8	7
42.0 Payments to annuitants .....	566	577	593
99.0 Direct obligations .....	592	607	622
99.0 Reimbursable obligations .....	373	409	451
99.9 Total new obligations, unexpired accounts .....	965	1,016	1,073

## Employment Summary

Identification code 020-5511-0-2-601	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	21	24	26

## FEDERAL PAYMENT FOR WATER AND SEWER SERVICES

## Program and Financing (in millions of dollars)

Identification code 020-4446-0-3-806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Federal Payment for Water and Sewer Services (Reimbursable) .....	97	97	97
0900 Total new obligations, unexpired accounts (object class 23.3) .....	97	97	97
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	97	97	97
1930 Total budgetary resources available .....	97	97	97
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	97	97	97
3020 Outlays (gross) .....	-97	-97	-97
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	97	97	97
Outlays, gross:			
4100 Outlays from new mandatory authority .....	97	97	97

FEDERAL PAYMENT FOR WATER AND SEWER SERVICES—Continued  
Program and Financing—Continued

Identification code 020-4446-0-3-806	2024 actual	2025 est.	2026 est.
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-97	-97	-97
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The 1990 District of Columbia Appropriations Act established a system "to improve the means by which the District of Columbia (now the District of Columbia Water and Sewer Authority) is paid for water and sanitary sewer services furnished to the Government of the United States or any department, agency, or independent establishment thereof." Each agency is required to pay on a quarterly basis 25 percent of its estimated yearly bill into this account. If an agency fails to pay its obligation on time, the Treasury Department is authorized to pay the full government-wide bill by making up the missed agency payment(s) with a permanent, indefinite appropriation, which must then be reimbursed by the appropriate agency or agencies.

## TITLE VIII—GENERAL PROVISIONS—DISTRICT OF COLUMBIA

## (INCLUDING TRANSFERS OF FUNDS)

SEC. 801. There are appropriated from the applicable funds of the District of Columbia such sums as may be necessary for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government.

SEC. 802. None of the Federal funds provided in this Act shall be used for publicity or propaganda purposes or implementation of any policy including boycott designed to support or defeat legislation pending before Congress or any State legislature.

SEC. 803. (a) None of the Federal funds provided under this Act to the agencies funded by this Act, both Federal and District government agencies, that remain available for obligation or expenditure in fiscal year 2026, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditures for an agency through a reprogramming of funds which—

- (1) creates new programs;
- (2) eliminates a program, project, or responsibility center;
- (3) establishes or changes allocations specifically denied, limited or increased under this Act;
- (4) increases funds or personnel by any means for any program, project, or responsibility center for which funds have been denied or restricted;
- (5) re-establishes any program or project previously deferred through reprogramming;
- (6) augments any existing program, project, or responsibility center through a reprogramming of funds in excess of \$3,000,000 or 10 percent, whichever is less; or
- (7) increases by 20 percent or more personnel assigned to a specific program, project or responsibility center, unless prior notification is provided to the Committees on Appropriations of the House of Representatives and the Senate.

(b) The District of Columbia government is authorized to approve and execute reprogramming and transfer requests of local funds under this title through November 7, 2026.

SEC. 804. None of the Federal funds provided in this Act may be used by the District of Columbia to provide for salaries, expenses, or other costs associated with the offices of United States Senator or United States Representative under section 4(d) of the District of Columbia Statehood Constitutional Convention Initiatives of 1979 (D.C. Law 3-171; D.C. Official Code, sec. 1-123).

SEC. 805. Except as otherwise provided in this section, none of the funds made available by this Act or by any other Act may be used to provide any officer or employee of the District of Columbia with an official vehicle unless the officer or employee uses the vehicle only in the performance of the officer's or employee's official duties. For purposes of this section, the term "official duties" does not include travel between the officer's or employee's residence and workplace, except in the case of—

- (1) an officer or employee of the Metropolitan Police Department who resides in the District of Columbia or is otherwise designated by the Chief of the Department;

(2) at the discretion of the Fire Chief, an officer or employee of the District of Columbia Fire and Emergency Medical Services Department who resides in the District of Columbia and is on call 24 hours a day;

(3) at the discretion of the Director of the Department of Corrections, an officer or employee of the District of Columbia Department of Corrections who resides in the District of Columbia and is on call 24 hours a day;

(4) at the discretion of the Chief Medical Examiner, an officer or employee of the Office of the Chief Medical Examiner who resides in the District of Columbia and is on call 24 hours a day;

(5) at the discretion of the Director of the Homeland Security and Emergency Management Agency, an officer or employee of the Homeland Security and Emergency Management Agency who resides in the District of Columbia and is on call 24 hours a day;

(6) the Mayor of the District of Columbia; and

(7) the Chairman of the Council of the District of Columbia.

SEC. 806. (a) None of the Federal funds contained in this Act may be used by the District of Columbia Attorney General or any other officer or entity of the District government to provide assistance for any petition drive or civil action which seeks to require Congress to provide for voting representation in Congress for the District of Columbia.

(b) Nothing in this section bars the District of Columbia Attorney General from reviewing or commenting on briefs in private lawsuits, or from consulting with officials of the District government regarding such lawsuits.

SEC. 807. None of the Federal funds contained in this Act may be used to distribute any needle or syringe for the purpose of preventing the spread of blood borne pathogens in any location that has been determined by the local public health or local law enforcement authorities to be inappropriate for such distribution.

SEC. 808. Nothing in this Act may be construed to prevent the Council or Mayor of the District of Columbia from addressing the issue of the provision of contraceptive coverage by health insurance plans, but it is the intent of Congress that any legislation enacted on such issue should include a "conscience clause" which provides exceptions for religious beliefs and moral convictions.

SEC. 809. (a) None of the Federal funds contained in this Act may be used to enact or carry out any law, rule, or regulation to legalize or otherwise reduce penalties associated with the possession, use, or distribution of any schedule I substance under the Controlled Substances Act (21 U.S.C. 801 et seq.) or any tetrahydrocannabinols derivative.

(b) No funds available for obligation or expenditure by the District of Columbia government under any authority may be used to enact any law, rule, or regulation to legalize or otherwise reduce penalties associated with the possession, use, or distribution of any schedule I substance under the Controlled Substances Act (21 U.S.C. 801 et seq.) or any tetrahydrocannabinols derivative for recreational purposes.

SEC. 810. No funds available for obligation or expenditure by the District of Columbia government under any authority shall be expended for any abortion except where the life of the mother would be endangered if the fetus were carried to term or where the pregnancy is the result of an act of rape or incest.

SEC. 811. (a) No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer for the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council of the District of Columbia, a revised appropriated funds operating budget in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1-204.42), for all agencies of the District of Columbia government for fiscal year 2026 that is in the total amount of the approved appropriation and that realigns all budgeted data for personal services and other-than-personal services, respectively, with anticipated actual expenditures.

(b) This section shall apply only to an agency for which the Chief Financial Officer for the District of Columbia certifies that a reallocation is required to address unanticipated changes in program requirements.

SEC. 812. No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer for the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council for the District of Columbia, a revised appropriated funds operating budget for the District of Columbia Public Schools that aligns schools budgets to actual enrollment. The revised appropriated funds budget shall be in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1-204.42).

SEC. 813. (a) Amounts appropriated in this Act as operating funds may be transferred to the District of Columbia's enterprise and capital funds and such amounts, once transferred, shall retain appropriation authority consistent with the provisions of this Act.



(b) The District of Columbia government is authorized to reprogram or transfer for operating expenses any local funds transferred or reprogrammed in this or the four prior fiscal years from operating funds to capital funds, and such amounts, once transferred or reprogrammed, shall retain appropriation authority consistent with the provisions of this Act.

(c) The District of Columbia government may not transfer or reprogram for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects.

SEC. 814. None of the Federal funds appropriated in this Act shall remain available for obligation beyond the current fiscal year, nor may any be transferred to other appropriations, unless expressly so provided herein.

SEC. 815. Except as otherwise specifically provided by law or under this Act, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2026 from appropriations of Federal funds made available for salaries and expenses for fiscal year 2026 in this Act, shall remain available through September 30, 2027, for each such account for the purposes authorized: Provided, That a notification shall be submitted to the Committees on Appropriations of the House of Representatives and the Senate prior to the expenditure of such funds: Provided further, That these notifications shall be made in compliance with reprogramming guidelines outlined in section 803 of this Act.

SEC. 816. (a)(1) During fiscal year 2027, during a period in which neither a District of Columbia continuing resolution or a regular District of Columbia appropriation bill is in effect, local funds are appropriated in the amount provided for any project or activity for which local funds are provided in the Act referred to in paragraph (2) (subject to any modifications enacted by the District of Columbia as of the beginning of the period during which this subsection is in effect) at the rate set forth by such Act.

(2) The Act referred to in this paragraph is the Act of the Council of the District of Columbia pursuant to which a proposed budget is approved for fiscal year 2027 which (subject to the requirements of the District of Columbia Home Rule Act) will constitute the local portion of the annual budget for the District of Columbia government for fiscal year 2027 for purposes of section 446 of the District of Columbia Home Rule Act (sec. 1–204.46, D.C. Official Code).

(b) Appropriations made by subsection (a) shall cease to be available—

(1) during any period in which a District of Columbia continuing resolution for fiscal year 2027 is in effect; or

(2) upon the enactment into law of the regular District of Columbia appropriation bill for fiscal year 2027.

(c) An appropriation made by subsection (a) is provided under the authority and conditions as provided under this Act and shall be available to the extent and in the manner that would be provided by this Act.

(d) An appropriation made by subsection (a) shall cover all obligations or expenditures incurred for such project or activity during the portion of fiscal year 2027 for which this section applies to such project or activity.

(e) This section shall not apply to a project or activity during any period of fiscal year 2027 if any other provision of law (other than an authorization of appropriations)—

(1) makes an appropriation, makes funds available, or grants authority for such project or activity to continue for such period; or

(2) specifically provides that no appropriation shall be made, no funds shall be made available, or no authority shall be granted for such project or activity to continue for such period.

(f) Nothing in this section shall be construed to affect obligations of the government of the District of Columbia mandated by other law.

SEC. 817. (a) Section 244 of the Revised Statutes of the United States relating to the District of Columbia (sec. 9–1201.03, D.C. Official Code) does not apply with respect to any railroads installed pursuant to the Long Bridge Project.

(b) In this section, the term "Long Bridge Project" means the project carried out by the District of Columbia and the Commonwealth of Virginia to construct a new Long Bridge adjacent to the existing Long Bridge over the Potomac River, including related infrastructure and other related projects, to expand commuter and regional passenger rail service and to provide bike and pedestrian access crossings over the Potomac River.

SEC. 818. Not later than 45 days after the last day of each quarter, each Federal and District government agency appropriated Federal funds in this Act shall submit to the Committees on Appropriations of the House of Representatives and the Senate a quarterly budget report that includes total obligations of the Agency for that quarter for each Federal funds appropriation provided in this Act, by the source year of the appropriation.

SEC. 819. Except as expressly provided otherwise, any reference to "this Act" contained in this title or in title IV shall be treated as referring only to the provisions of this title or of title IV.

## ELECTION ASSISTANCE COMMISSION

### Federal Funds

#### SALARIES AND EXPENSES

For necessary expenses to carry out the Help America Vote Act of 2002 (Public Law 107–252), \$17,000,000; of which \$1,250,000 shall be made available to the National Institute of Standards and Technology for election reform activities authorized under the Help America Vote Act of 2002; of which not less than \$1,351,169 shall be for necessary expenses of the Office of Inspector General; and of which \$2,500,000 shall remain available until September 30, 2028.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 525–1650–0–1–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Election Assistance Commission .....	28	28	17
0002 Help America Vote College Program .....	1		
0900 Total new obligations, unexpired accounts .....	29	28	17
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	28	28	17
1930 Total budgetary resources available .....	29	28	17
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	14	6
3010 New obligations, unexpired accounts .....	29	28	17
3020 Outlays (gross) .....	-29	-36	-19
3050 Unpaid obligations, end of year .....	14	6	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	14	6
3200 Obligated balance, end of year .....	14	6	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	28	28	17
Outlays, gross:			
4010 Outlays from new discretionary authority .....	19	22	14
4011 Outlays from discretionary balances .....	10	14	5
4020 Outlays, gross (total) .....	29	36	19
4180 Budget authority, net (total) .....	28	28	17
4190 Outlays, net (total) .....	29	36	19

The Election Assistance Commission assists State and local election officials by testing and certifying election equipment, sharing best practices to improve the administration of Federal elections, and providing them with information about the voting system standards established by the Help America Vote Act of 2002 (P.L. 107–252). Of the amounts proposed for 2026, \$1.25 million shall be made available to the National Institute of Standards and Technology to support the Technical Guidelines Development Committee in developing a comprehensive set of testing guidelines for voting system hardware and software.

#### Object Classification (in millions of dollars)

Identification code 525–1650–0–1–808	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	10	10	7
12.1 Civilian personnel benefits .....	4	4	3
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.2 Other services from non-Federal sources .....	7	9	2
25.3 Other goods and services from Federal sources .....	4	2	3

SALARIES AND EXPENSES—Continued  
Object Classification—Continued

Identification code 525–1650–0–1–808	2024 actual	2025 est.	2026 est.
31.0 Equipment .....	1	1	.....
41.0 Grants, subsidies, and contributions .....	1	.....	.....
99.9 Total new obligations, unexpired accounts .....	29	28	17

## Employment Summary

Identification code 525–1650–0–1–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	83	86	66

## ELECTION SECURITY GRANTS

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 525–1651–0–1–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Election Security Grants .....	55	15	.....
0100 Direct program activities, subtotal .....	55	15	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	55	15	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	55	15	.....
1900 Budget authority (total) .....	55	15	.....
1930 Total budgetary resources available .....	57	17	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	11	.....
3010 New obligations, unexpired accounts .....	55	15	.....
3020 Outlays (gross) .....	-58	-26	.....
3050 Unpaid obligations, end of year .....	11	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	11	.....
3200 Obligated balance, end of year .....	11	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	55	15	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	53	15	.....
4011 Outlays from discretionary balances .....	5	11	.....
4020 Outlays, gross (total) .....	58	26	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-55	-15	.....
4040 Offsets against gross budget authority and outlays (total) ....	-55	-15	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	3	11	.....

The Election Assistance Commission is responsible for distributing and auditing the use of election reform grant funding, in accordance with the requirements of the Help America Vote Act of 2002 (P.L. 107–252). Total Federal Government funding to States for election administration modernization and improvement exceeds \$4 billion. The Budget does not provide resources for additional grant funding.

## ELECTION DATA COLLECTION GRANTS

## Program and Financing (in millions of dollars)

Identification code 525–1652–0–1–808	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

## EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses of the Equal Employment Opportunity Commission as authorized by title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act of 1967, the Equal Pay Act of 1963, the Americans with Disabilities Act of 1990, section 501 of the Rehabilitation Act of 1973, the Civil Rights Act of 1991, the Genetic Information Nondiscrimination Act (GINA) of 2008 (Public Law 110–233), the ADA Amendments Act of 2008 (Public Law 110–325), and the Lilly Ledbetter Fair Pay Act of 2009 (Public Law 111–2), including services as authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles as authorized by section 1343(b) of title 31, United States Code; nonmonetary awards to private citizens; and up to \$30,500,000 for payments to State and local enforcement agencies for authorized services to the Commission, \$435,382,000, of which \$3,294,073 shall be for the Office of the Inspector General: Provided, That the Commission is authorized to make available for official reception and representation expenses not to exceed \$2,250 from available funds: Provided further, That the Commission may take no action to implement any workforce repositioning, restructuring, or reorganization until such time as the Committees on Appropriations of the House of Representatives and the Senate have been notified of such proposals, in accordance with the reprogramming requirements of section 504 of this Act: Provided further, That the Chair may accept and use any gift or donation to carry out the work of the Commission.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 045–0100–0–1–751	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Private sector .....	359	356	340
0002 Federal sector .....	69	69	64
0003 State and local .....	27	30	31
0900 Total new obligations, unexpired accounts .....	455	455	435
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	455	455	435
1900 Budget authority (total) .....	455	455	435
1930 Total budgetary resources available .....	455	455	435
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	88	70	59
3010 New obligations, unexpired accounts .....	455	455	435
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-465	-466	-437
3041 Recoveries of prior year unpaid obligations, expired .....	-9	.....	.....
3050 Unpaid obligations, end of year .....	70	59	57
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	88	70	59
3200 Obligated balance, end of year .....	70	59	57
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	455	455	435
Outlays, gross:			
4010 Outlays from new discretionary authority .....	405	396	378

4011	Outlays from discretionary balances .....	60	70	59
4020	Outlays, gross (total) .....	465	466	437
4180	Budget authority, net (total) .....	455	455	435
4190	Outlays, net (total) .....	465	466	437

The Equal Employment Opportunity Commission (EEOC) is the Federal agency responsible for enforcement of: Title VII of the Civil Rights Act of 1964, as amended; the Age Discrimination in Employment Act of 1967; the Equal Pay Act of 1963; the Americans with Disabilities Act of 1990 (ADA); the Civil Rights Act of 1991; the Genetic Information Non-Discrimination Act of 2008; the ADA Amendments Act of 2008; the Lilly Ledbetter Fair Pay Act of 2009; and in the Federal sector only, section 501 of the Rehabilitation Act of 1973. These Acts prohibit employment discrimination based on race, sex, religion, national origin, age, disability status, or genetic information. EEOC is also responsible for carrying out Executive Order 12067, which promotes coordination and minimizes conflict and duplication among Federal agencies that administer statutes or regulations involving employment discrimination.

**TOTAL WORKLOAD**

	2024 actual	2025 est.	2026 est.
Private sector enforcement .....	139,631	137,620	166,192
Federal sector program:			
Hearings .....	13,198	12,985	13,998
Appeals .....	8,348	9,436	9,771
Total workload .....	161,177	160,041	189,961

The 2026 Budget will permit the EEOC to improve efficiencies through data resource consolidation, promote knowledge sharing, and foster communication to avoid unnecessary duplication of effort and continue its standards of providing quality service to the public through enforcement and prevention activities. The EEOC's enforcement responsibilities are in two areas: The private sector and the Federal sector.

*Private Sector.*—EEOC addresses equal employment opportunity in several ways. The agency investigates charges alleging employment discrimination; makes findings on the allegations; resolves charges through mediation; negotiates settlement or conciliation; and litigates cases of employment discrimination by enforcing compliance with existing laws and regulations. The priority for agency resources continues to be litigating systemic cases and maintaining a manageable inventory of cases.

**PRIVATE SECTOR ENFORCEMENT WORKLOAD PROJECTIONS**

Workload/Workflow	2024 actual	2025 est.	2026 est.
Total pending .....	51,100	52,080	80,652
Total receipts .....	88,531	85,540	85,540
Net FEPA transfers/deferrals .....	0	0	0
Total workload .....	139,631	137,620	166,192
Resolutions:			
Successful mediation .....	8,543	8,557	8,557
From contract .....	186	200	200
From staff .....	8,357	8,357	8,357
Administrative enforcement resolutions .....	78,676	48,411	50,691
Total resolutions .....	87,219	56,968	59,248
Pending ending .....	52,080*	80,652	106,944

\*Pending end inventory adjusted to reflect activity spanning fiscal years.

*State and Local Program.*—EEOC contracts with Fair Employment Practices Agencies (FEPAs) that are responsible for addressing employment discrimination within their respective State and local jurisdictions. In addition, the agency works with Tribal Employment Rights Organizations to promote employment opportunities for Native Americans on or near a reservation, as provided for in Title VII.

**STATE AND LOCAL WORKLOAD PROJECTIONS**

Workload	2024 actual	2025 est.	2026 est.
Charges/complaints pending .....	56,744	61,869	59,369
Charges/complaints received .....	37,288	35,000	35,000
Total Workload .....	94,032	96,869	94,369
Charges/complaints resolved .....	38,955	37,500	37,500
Charges/complaints deferred to EEOC .....	0	0	0
Charges/complaints pending ending .....	61,869*	59,369	56,869

\*Totals are preliminary and subject to programming refinements in process.

*Federal Sector.*—EEOC holds hearings on complaints of discrimination filed in Federal agencies, decides appeals of complaints of discrimination, and engages in activities to prevent or remove discriminatory barriers to employment opportunities in the Federal Government.

**FEDERAL SECTOR PROGRAMS HEARINGS WORKLOAD PROJECTIONS**

Workload	2024 actual	2025 est.	2026 est.
Hearings pending .....	6,103	6,009	7,022
Hearings requests received .....	7,097	6,984	6,984
Hearings requests consolidated after initial processing .....	(2)	(8)	(8)
Total workload .....	13,198	12,985	13,998
Hearings resolved .....	6,679	5,963	5,963
Hearings pending ending .....	6,009*	7,022	8,035

\*Pending end inventory adjusted to reflect activity spanning fiscal years.

**FEDERAL SECTOR PROGRAMS APPEALS WORKLOAD PROJECTIONS**

Workload	2024 actual	2025 est.	2026 est.
Appeals pending .....	4,116	5,186	5,521
Appeals received .....	4,232	4,250	4,250
Total workload .....	8,348	9,436	9,771
Appeals resolved .....	3,162	3,915	3,780
Appeals pending ending .....	5,186	5,521	5,991

**Object Classification (in millions of dollars)**

Identification code 045-0100-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	249	244	219
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	4	6	6
11.9 Total personnel compensation .....	254	251	226
12.1 Civilian personnel benefits .....	94	92	83
21.0 Travel and transportation of persons .....	1	2	2
23.1 Rental payments to GSA .....	34	34	35
23.3 Communications, utilities, and miscellaneous charges .....	4	5	5
25.1 State and Local Contracts .....	27	30	31
25.2 Other services from non-Federal sources .....	28	27	39
25.2 Security services .....	5	5	5
25.3 Other goods and services from Federal sources .....	6	6	6
26.0 Supplies and materials .....	1	2	2
31.0 Equipment .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	455	455	435

**Employment Summary**

Identification code 045-0100-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,232	2,006	1,753

**EEOC EDUCATION, TECHNICAL ASSISTANCE, AND TRAINING REVOLVING FUND****Program and Financing (in millions of dollars)**

Identification code 045-4019-0-3-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 EEOC Education, Technical Assistance, and Training Revolving Fun (Reimbursable) .....	5	6	5
0809 Reimbursable program activities, subtotal .....	5	6	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	3	2
Budget authority:			
1800 Spending authority from offsetting collections, mandatory: Collected .....	7	5	5
1930 Total budgetary resources available .....	8	8	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	2
3010 New obligations, unexpired accounts .....	5	6	5
3020 Outlays (gross) .....	-5	-6	-6
3050 Unpaid obligations, end of year .....	2	2	1

EEOC EDUCATION, TECHNICAL ASSISTANCE, AND TRAINING REVOLVING  
FUND—Continued  
Program and Financing—Continued

Identification code 045-4019-0-3-751	2024 actual	2025 est.	2026 est.
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	2	2	2
3200 Obligated balance, end of year .....	2	2	1
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	7	5	5
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	4	4	4
4101 Outlays from mandatory balances .....	1	2	2
4110 Outlays, gross (total) .....	5	6	6
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Federal sources .....	-5	-2	-2
4123 Non-Federal sources .....	-2	-3	-3
4130 Offsets against gross budget authority and outlays (total) ....	-7	-5	-5
4170 Outlays, net (mandatory) .....	-2	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-2	1	1
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1	1	1

The EEOC Education, Technical Assistance, and Training Revolving Fund Act of 1992 created a revolving fund to pay for the cost of providing education, technical assistance and training relating to the laws administered by the EEOC.

**Object Classification** (in millions of dollars)

Identification code 045-4019-0-3-751	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	2	2	2
25.2 Other services from non-Federal sources .....	3	4	3
99.9 Total new obligations, unexpired accounts .....	5	6	5

**Employment Summary**

Identification code 045-4019-0-3-751	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	14	14	14

## EXPORT-IMPORT BANK OF THE UNITED STATES

### Federal Funds

#### INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), \$8,860,000, of which up to \$1,329,000 may remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 083-0105-0-1-155	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0009 Administrative Expenses .....	9	9	9
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	9	9	9
1930 Total budgetary resources available .....	10	10	10

<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	2
3010 New obligations, unexpired accounts .....	9	9	9
3020 Outlays (gross) .....	-9	-9	-9
3050 Unpaid obligations, end of year .....	2	2	2
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	2	2	2
3200 Obligated balance, end of year .....	2	2	2
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	9	9	9
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	6	7	7
4011 Outlays from discretionary balances .....	3	2	2
4020 Outlays, gross (total) .....	9	9	9
4180 Budget authority, net (total) .....	9	9	9
4190 Outlays, net (total) .....	9	9	9

The Office of Inspector General (OIG) is an independent and objective oversight office created with EXIM by the Export-Import Bank Reauthorization Act of 2002 and the Inspector General Act of 1978, as amended (IG Act). This office was organized in 2007 following the appointment of its first Inspector General. It was created to promote the integrity, transparency, and efficiency of EXIM programs and operations by providing independent oversight and objective reporting to multiple stakeholders, including the EXIM's Chairman and Congress. The mission of the OIG is to conduct and supervise audits, investigations, inspections and evaluations related to agency programs and operations; provide leadership and coordination as well as recommend policies that will promote economy, efficiency, and effectiveness in such programs and operations; and prevent and detect fraud, waste, abuse and mismanagement.

**Object Classification** (in millions of dollars)

Identification code 083-0105-0-1-155	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	4	4	4
12.1 Civilian personnel benefits .....	3	3	3
25.1 Advisory and assistance services .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	9	9	9

**Employment Summary**

Identification code 083-0105-0-1-155	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	33	36	36

#### PROGRAM ACCOUNT

The Export-Import Bank of the United States is authorized to make such expenditures within the limits of funds and borrowing authority available to such corporation, and in accordance with law, and to make such contracts and commitments without regard to fiscal year limitations, as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the program for the current fiscal year for such corporation: Provided, That none of the funds available during the current fiscal year may be used to make expenditures, contracts, or commitments for the export of nuclear equipment, fuel, or technology to any country, other than a nuclear-weapon state as defined in Article IX of the Treaty on the Non-Proliferation of Nuclear Weapons eligible to receive economic or military assistance under this Act, that has detonated a nuclear explosive after the date of enactment of this Act.

#### ADMINISTRATIVE EXPENSES

For administrative expenses to carry out the direct and guaranteed loan and insurance programs, including hire of passenger motor vehicles and services as authorized by section 3109 of title 5, United States Code, and not to exceed \$30,000 for official reception and representation expenses for members of the Board of Directors, not to exceed \$125,000,000, of which up to \$18,750,000 may remain

available until September 30, 2027: Provided, That the Export-Import Bank (the Bank) may accept, and use, payment or services provided by transaction participants for legal, financial, or technical services in connection with any transaction for which an application for a loan, guarantee or insurance commitment has been made: Provided further, That notwithstanding subsection (b) of section 117 of the Export Enhancement Act of 1992, subsection (a) of such section shall remain in effect until September 30, 2026: Provided further, That the Bank shall charge fees for necessary expenses (including special services performed on a contract or fee basis, but not including other personal services) in connection with the collection of moneys owed the Bank, repossession or sale of pledged collateral or other assets acquired by the Bank in satisfaction of moneys owed the Bank, or the investigation or appraisal of any property, or the evaluation of the legal, financial, or technical aspects of any transaction for which an application for a loan, guarantee or insurance commitment has been made, or systems infrastructure improvements: Provided further, That the Bank may use fees collected pursuant to the preceding proviso to support co-location expenses: Provided further, That in addition to other funds appropriated for administrative expenses, such fees shall be credited to this account for such purposes, to remain available until expended.

#### PROGRAM BUDGET APPROPRIATIONS

For the cost of direct loans, loan guarantees, insurance, and tied-aid grants as authorized by section 10 of the Export-Import Bank Act of 1945, as amended, not to exceed \$15,000,000, to remain available until September 30, 2029: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That such funds shall remain available until September 30, 2041, for the disbursement of direct loans, loan guarantees, insurance and tied-aid grants obligated in fiscal years 2026 through 2029.

#### RECEIPTS COLLECTED

Receipts collected pursuant to the Export-Import Bank Act of 1945 (Public Law 79–173) and the Federal Credit Reform Act of 1990, in an amount not to exceed the amount appropriated herein, shall be credited as offsetting collections to this account: Provided, That the sums herein appropriated from the General Fund shall be reduced on a dollar-for-dollar basis by such offsetting collections so as to result in a final fiscal year appropriation from the General Fund estimated at \$0.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 083–0100–0–1–155	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	28	.....	.....
0705 Reestimates of direct loan subsidy .....	28	54	.....
0706 Interest on reestimates of direct loan subsidy .....	18	21	.....
0707 Reestimates of loan guarantee subsidy .....	9	8	.....
0708 Interest on reestimates of loan guarantee subsidy .....	3	3	.....
0709 Administrative expenses .....	121	125	125
0715 Other .....	27	91	37
0900 Total new obligations, unexpired accounts .....	234	302	162
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	180	87	101
1011 Unobligated balance transfer from other acct [072–1037] ....	27	.....	.....
1021 Recoveries of prior year unpaid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	210	87	101
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	60	.....	.....
1131 Unobligated balance of appropriations permanently reduced .....	-114	.....	.....
1160 Appropriation, discretionary (total) .....	-54	.....	.....
Appropriations, mandatory:			
1200 Appropriation .....	58	85	.....
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (Admin Expense) .....	81	125	125
1700 Offsetting collections (Other) .....	27	91	37
1700 Offsetting collections (Program Budget) .....	.....	15	15
1750 Spending auth from offsetting collections, disc (total) .....	108	231	177
1900 Budget authority (total) .....	112	316	177
1930 Total budgetary resources available .....	322	403	278
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....

1941	Unexpired unobligated balance, end of year .....	87	101	116
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	96	96	94
3010	New obligations, unexpired accounts .....	234	302	162
3011	Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020	Outlays (gross) .....	-207	-304	-183
3040	Recoveries of prior year unpaid obligations, unexpired .....	-3	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-26	.....	.....
3050	Unpaid obligations, end of year .....	96	94	73
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	96	96	94
3200	Obligated balance, end of year .....	96	94	73
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	54	231	177
Outlays, gross:				
4010	Outlays from new discretionary authority .....	95	149	111
4011	Outlays from discretionary balances .....	54	70	72
4020	Outlays, gross (total) .....	149	219	183
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources (Other) .....	-110	-91	-37
4033	Non-Federal sources (Receipts collected) .....	.....	-140	-140
4040	Offsets against gross budget authority and outlays (total) ....	-110	-231	-177
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	2	.....	.....
4070	Budget authority, net (discretionary) .....	-54	.....	.....
4080	Outlays, net (discretionary) .....	39	-12	6
Mandatory:				
4090	Budget authority, gross .....	58	85	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....	58	85	.....
4180	Budget authority, net (total) .....	4	85	.....
4190	Outlays, net (total) .....	97	73	6

#### Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 083–0100–0–1–155	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Direct Loans: Export Financing .....	274	.....	1,129
115003 Make More In America Direct Loans .....	244	.....	1,125
115999 Total direct loan levels .....	518	.....	2,254
Direct loan subsidy (in percent):			
132001 Direct Loans: Export Financing .....	9.17	.....	-6.20
132003 Make More In America Direct Loans .....	-10.78	.....	-6.61
132999 Weighted average subsidy rate .....	-23	.....	-6.40
Direct loan subsidy budget authority:			
133001 Direct Loans: Export Financing .....	26	.....	-70
133003 Make More In America Direct Loans .....	-27	.....	-74
133999 Total subsidy budget authority .....	-1	.....	-144
Direct loan reestimates:			
135001 Direct Loans: Export Financing .....	16	54	.....
135999 Total direct loan reestimates .....	16	54	.....
Guaranteed loan levels supportable by subsidy budget authority:			
215004 Long Term Guarantees .....	4,466	6,680	5,038
215005 Medium Term Guarantees .....	128	295	200
215006 Short Term Insurance .....	1,831	2,450	2,000
215007 Medium Term Insurance .....	71	105	105
215008 Working Capital Fund .....	1,375	1,724	1,340
215999 Total loan guarantee levels .....	7,871	11,254	8,683
Guaranteed loan subsidy (in percent):			
232004 Long Term Guarantees .....	-5.43	-5.99	-9.51
232005 Medium Term Guarantees .....	-2.21	-6.72	-2.59
232006 Short Term Insurance .....	0.00	0.00	0.00
232007 Medium Term Insurance .....	-4.35	-5.56	-5.60
232008 Working Capital Fund .....	0.00	0.00	0.00
232999 Weighted average subsidy rate .....	-3.16	-3.78	-5.65
Guaranteed loan subsidy budget authority:			
233004 Long Term Guarantees .....	-243	-400	-479
233005 Medium Term Guarantees .....	-3	-20	-5
233007 Medium Term Insurance .....	-3	-6	-6
233999 Total subsidy budget authority .....	-249	-426	-490

## EXPORT-IMPORT BANK LOANS PROGRAM ACCOUNT—Continued

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 083-0100-0-1-155	2024 actual	2025 est.	2026 est.
Guaranteed loan subsidy outlays:			
234001 Risk Category A .....		-75	-184
234999 Total subsidy outlays .....		-75	-184
Guaranteed loan reestimates:			
235004 Long Term Guarantees .....	-557	-196	
235005 Medium Term Guarantees .....	-12	-8	
235006 Short Term Insurance .....	-9	-7	
235007 Medium Term Insurance .....	-3		
235999 Total guaranteed loan reestimates .....	-581	-211	
Administrative expense data:			
3510 Budget authority .....	125	130	130

The Export-Import Bank of the United States (EXIM or the Bank) is the official export credit agency of the United States. EXIM supports American jobs by facilitating the export of U.S. goods and services. To accomplish its objectives, the Bank's authority and resources are used to: assume commercial and political risks that exporters or private institutions are unwilling or unable to undertake; overcome maturity and other limitations in private sector export financing; assist U.S. exporters to meet officially sponsored foreign export credit competition; and provide leadership and guidance in export financing to the U.S. exporting and banking communities and to foreign borrowers. The Bank provides its export credit support through direct loan, loan guarantee, and insurance programs.

The 2026 Budget estimates that the Bank's export credit support will total \$10.9 billion, and operations and programming will be funded entirely by receipts collected from the Bank's users. The Bank estimates it will collect \$323.6 million in 2026 in receipts authorized in 2026 and prior years. Consistent with 31 U.S.C. 1105, these amounts will be used to cover administrative expenses in an amount not to exceed \$125.0 million. Any excess will be deposited in the General Fund of the Treasury. The 2026 Budget requests \$15.0 million in program budget costs.

As required by the Federal Credit Reform Act of 1990, this account records the costs associated with direct loans and direct grants obligated, and loan guarantees and insurance committed in 1992 and beyond, as well as administrative expenses. The credit transactions are estimated on a present value basis; administrative expenses are estimated on a cash basis.

## Object Classification (in millions of dollars)

Identification code 083-0100-0-1-155	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	54	52	48
12.1 Civilian personnel benefits .....	28	29	28
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	10	10	10
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	12	12	17
25.2 Other services from non-Federal sources .....	12	12	12
25.3 Other goods and services from Federal sources .....	3	3	3
25.7 Operation and maintenance of equipment .....	21	21	21
26.0 Supplies and materials .....	2	2	2
41.0 Grants, subsidies, and contributions .....	88	157	17
99.9 Total new obligations, unexpired accounts .....	234	302	162

## Employment Summary

Identification code 083-0100-0-1-155	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	379	400	400

## DEBT REDUCTION FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 083-4028-0-3-155	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (repayments) .....	14		
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-14		
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources - Principal .....	-14		
4180 Budget authority, net (total) .....	-14		
4190 Outlays, net (total) .....	-14		

## Status of Direct Loans (in millions of dollars)

Identification code 083-4028-0-3-155	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	11		
1251 Repayments: Repayments and prepayments .....	-11		

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from debt reduction committed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 083-4028-0-3-155	2023 actual	2024 actual
<b>ASSETS:</b>		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	11	
1405 Allowance for subsidy cost (-) .....		
1499 Net present value of assets related to direct loans .....	11	
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	2	
1505 Allowance for subsidy cost (-) .....		
1599 Net present value of assets related to defaulted guaranteed loans .....	2	
1701 Net value of assets related to pre-1992 direct loans receivable and acquired defaulted guaranteed loans receivable: Defaulted guaranteed loans, gross .....		
1999 Total assets .....	13	
<b>LIABILITIES:</b>		
2204 Non-Federal liabilities: Liabilities for loan guarantees .....		
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	13	
4999 Total liabilities and net position .....	13	

## EXPORT-IMPORT BANK DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 083-4161-0-3-155	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	518		2,254
0713 Payment of interest to Treasury .....	322	353	357
0715 Other .....	6		
0740 Negative subsidy obligations .....	28		144
0742 Downward reestimates paid to receipt accounts .....	23	17	
0743 Interest on downward reestimates .....	6	5	
0900 Total new obligations, unexpired accounts .....	903	375	2,755
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,287	1,677	3,775

1021	Recoveries of prior year unpaid obligations .....	273	.....	.....
1023	Unobligated balances applied to repay debt .....	-579	.....	.....
1024	Unobligated balance of borrowing authority withdrawn .....	-273	.....	.....
1070	Unobligated balance (total) .....	1,708	1,677	3,775
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	1,676	.....	2,172
1422	Borrowing authority applied to repay debt .....	-1,117	.....	.....
1440	Borrowing authority, mandatory (total) .....	559	.....	2,172
Spending authority from offsetting collections, mandatory:				
1800	Spending authority from offsetting collections (cash) .....	1,466	2,473	4,444
1801	Change in uncollected payments, Federal sources .....	28	.....	.....
1820	Capital transfer of spending authority from offsetting collections to general fund .....	-75	.....	.....
1825	Spending authority from offsetting collections applied to repay debt .....	-1,106	.....	.....
1850	Spending auth from offsetting collections, mand (total) .....	313	2,473	4,444
1900	Budget authority (total) .....	872	2,473	6,616
1930	Total budgetary resources available .....	2,580	4,150	10,391
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1,677	3,775	7,636

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	8,498	8,584	8,295
3010	New obligations, unexpired accounts .....	903	375	2,755
3020	Outlays (gross) .....	-544	-664	-2,926
3040	Recoveries of prior year unpaid obligations, unexpired .....	-273	.....	.....
3050	Unpaid obligations, end of year .....	8,584	8,295	8,124
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-13	-41	-41
3070	Change in uncollected pymts, Fed sources, unexpired .....	-28	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-41	-41	-41
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	8,485	8,543	8,254
3200	Obligated balance, end of year .....	8,543	8,254	8,083

**Financing authority and disbursements, net:**

Mandatory:				
4090	Budget authority, gross .....	872	2,473	6,616
Financing disbursements:				
4110	Outlays, gross (total) .....	544	664	2,926
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources: Upward reestimate .....	-46	-75	.....
4122	Interest on uninvested funds .....	-128	-285	-285
4123	Repayments and prepayments .....	-1,292	-2,113	-4,159
4130	Offsets against gross budget authority and outlays (total) ....	-1,466	-2,473	-4,444
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-28	.....	.....
4160	Budget authority, net (mandatory) .....	-622	.....	2,172
4170	Outlays, net (mandatory) .....	-922	-1,809	-1,518
4180	Budget authority, net (total) .....	-622	.....	2,172
4190	Outlays, net (total) .....	-922	-1,809	-1,518

**Status of Direct Loans (in millions of dollars)**

Identification code 083-4161-0-3-155		2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority .....	518	.....	2,254
1150	Total direct loan obligations .....	518	.....	2,254
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	8,246	7,354	5,884
1231	Disbursements: Direct loan disbursements .....	188	177	2,150
1251	Repayments: Repayments and prepayments .....	-1,043	-1,647	-1,824
1263	Write-offs for default: Direct loans .....	-37	.....	.....
1290	Outstanding, end of year .....	7,354	5,884	6,210

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals. As required by the Export-Import Bank Act of 1945 (P.L. 79-173, as amended), this account includes reserves amounting to not less than five percent of

the aggregate amount of disbursed and outstanding loans, guarantees, and insurance of the Bank.

**Balance Sheet (in millions of dollars)**

Identification code 083-4161-0-3-155		2023 actual	2024 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury .....	3,834	3,196
Investments in U.S. securities:			
1106	Receivables, net .....	46	75
1206	Non-Federal assets: Receivables, net .....		
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	8,246	7,354
1402	Interest receivable .....	140	145
1405	Allowance for subsidy cost (-) .....	-1,201	-1,235
1499	Net present value of assets related to direct loans .....	7,185	6,264
1901	Other Federal assets: Other assets .....		
1999	Total assets .....	11,065	9,535
LIABILITIES:			
Federal liabilities:			
2101	Accounts payable .....		
2103	Debt .....	11,369	9,884
2105	Other .....	30	22
Non-Federal liabilities:			
2201	Accounts payable .....	3	4
2207	Other .....	3	4
2999	Total liabilities .....	11,405	9,914
NET POSITION:			
3300	Cumulative results of operations .....	-340	-379
4999	Total liabilities and net position .....	11,065	9,535

**EXPORT-IMPORT BANK GUARANTEED LOAN FINANCING ACCOUNT****Program and Financing (in millions of dollars)**

Identification code 083-4162-0-3-155		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0003	Payment Certificates .....	12	.....	.....
0004	Other claim expenses .....	12	.....	.....
0091	Direct program activities, subtotal .....	24	.....	.....
Credit program obligations:				
0711	Default claim payments on principal .....	9	114	151
0713	Payment of interest to Treasury .....	41	40	40
0719	Fees .....	3	9	9
0740	Negative subsidy obligations .....	249	426	490
0742	Downward reestimates paid to receipt accounts .....	452	192	.....
0743	Interest on downward reestimates .....	141	29	.....
0791	Direct program activities, subtotal .....	895	810	690
0900	Total new obligations, unexpired accounts .....	919	810	690

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	983	339	961
1021	Recoveries of prior year unpaid obligations .....	5	.....	.....
1070	Unobligated balance (total) .....	988	339	961
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	48	426	490
Spending authority from offsetting collections, mandatory:				
1800	Spending authority from offsetting collections (cash) .....	400	1,006	1,138
1820	Capital transfer of spending authority from offsetting collections to general fund .....	-12	.....	.....
1825	Spending authority from offsetting collections applied to repay debt .....	-166	.....	.....
1850	Spending auth from offsetting collections, mand (total) .....	222	1,006	1,138
1900	Budget authority (total) .....	270	1,432	1,628
1930	Total budgetary resources available .....	1,258	1,771	2,589
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	339	961	1,899

**Change in obligated balance:**

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	580	521	467
3010	New obligations, unexpired accounts .....	919	810	690

EXPORT-IMPORT BANK GUARANTEED LOAN FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 083-4162-0-3-155		2024 actual	2025 est.	2026 est.
3020	Outlays (gross) .....	-973	-864	-752
3040	Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050	Unpaid obligations, end of year .....	521	467	405
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-94	-94	-94
3090	Uncollected pymts, Fed sources, end of year .....	-94	-94	-94
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	486	427	373
3200	Obligated balance, end of year .....	427	373	311
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	270	1,432	1,628
Financing disbursements:				
4110	Outlays, gross (total) .....	973	864	752
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal Sources: Payments from program account .....	-12	-10	
4122	Interest on uninvested funds .....	-23	-88	-30
4123	Fees, premiums, claim recoveries .....	-365	-908	-1,108
4130	Offsets against gross budget authority and outlays (total) ....	-400	-1,006	-1,138
4160	Budget authority, net (mandatory) .....	-130	426	490
4170	Outlays, net (mandatory) .....	573	-142	-386
4180	Budget authority, net (total) .....	-130	426	490
4190	Outlays, net (total) .....	573	-142	-386

## Status of Guaranteed Loans (in millions of dollars)

Identification code 083-4162-0-3-155		2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority .....	7,871	11,254	8,683
2121	Limitation available from carry-forward .....			
2143	Uncommitted limitation carried forward .....			
2150	Total guaranteed loan commitments .....	7,871	11,254	8,683
2199	Guaranteed amount of guaranteed loan commitments .....	7,871	11,254	8,683
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	10,759	10,769	15,812
2231	Disbursements of new guaranteed loans .....	6,608	11,254	9,261
2251	Repayments and prepayments .....	-6,589	-6,050	-6,320
Adjustments:				
2263	Terminations for default that result in claim payments .....	-9	-161	-151
2264	Other adjustments, net .....			
2290	Outstanding, end of year .....	10,769	15,812	18,602
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	10,769	15,812	18,602
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	1,916	1,736	1,736
2364	Other adjustments, net .....	-180		
2390	Outstanding, end of year .....	1,736	1,736	1,736

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees committed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals. As required by the Export-Import Bank Act of 1945 (P.L. 79-173, as amended), this account includes reserves amounting to not less than five percent of the aggregate amount of disbursed and outstanding loans, guarantees, and insurance of the Bank.

## Balance Sheet (in millions of dollars)

Identification code 083-4162-0-3-155		2023 actual	2024 actual
<b>ASSETS:</b>			
Federal assets:			
1101	Fund balances with Treasury .....	1,468	765
Investments in U.S. securities:			
1106	Receivables, net .....	12	11
1206	Non-Federal assets: Receivables, net .....	16	15
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501	Loans receivable, gross .....	1,916	1,736
1502	Interest receivable .....	24	25
1504	Foreclosed property .....	24	24
1505	Allowance for subsidy cost (-) .....	-700	-613
1599	Net present value of assets related to defaulted guaranteed loans .....	1,264	1,172
1901	Other Federal assets: Other assets .....		
1999	Total assets .....	2,760	1,963
<b>LIABILITIES:</b>			
Federal liabilities:			
2103	Debt .....	1,435	1,317
2105	Other .....	593	221
Non-Federal liabilities:			
2201	Accounts payable .....	3	2
2202	Interest payable .....	1	
2203	Debt .....	492	259
2204	Liabilities for loan guarantees .....	189	161
2207	Other .....		
2207	Other .....	32	
2999	Total liabilities .....	2,745	1,960
<b>NET POSITION:</b>			
3300	Cumulative results of operations .....	15	3
4999	Total liabilities and net position .....	2,760	1,963

## EXPORT-IMPORT BANK OF THE UNITED STATES LIQUIDATING ACCOUNT

## Status of Direct Loans (in millions of dollars)

Identification code 083-4027-0-3-155		2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	117	117	117
1290	Outstanding, end of year .....	117	117	117

EXIM's liquidating account records all cash flows to and from the Government resulting from all EXIM direct loans obligated and loan guarantees committed prior to 1992. This account is shown on a cash basis and reflects the transactions resulting from loans provided to finance exports. No new loan disbursements are made from this account. Certain collections made into this account are made available for default claim payments. The Federal Credit Reform Act provides permanent indefinite authority to cover obligations for default payments if the liquidating account funds are otherwise insufficient. All new EXIM credit activity in 1992 and after (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year) is recorded in corresponding program and financing accounts.

## Balance Sheet (in millions of dollars)

Identification code 083-4027-0-3-155		2023 actual	2024 actual
<b>ASSETS:</b>			
1206	Non-Federal assets: Receivables, net .....		
1601	Direct loans, gross .....	117	117
1602	Interest receivable .....	65	70
1603	Allowance for estimated uncollectible loans and interest (-) .....	-172	-177
1699	Value of assets related to direct loans .....	10	10
1701	Defaulted guaranteed loans, gross .....		
1702	Interest receivable .....		
1703	Allowance for estimated uncollectible loans and interest (-) .....		
1799	Value of assets related to loan guarantees .....		
1999	Total assets .....	10	10



<b>LIABILITIES:</b>			
Non-Federal liabilities:			
2201	Accounts payable .....		
2203	Debt .....		
2204	Liabilities for loan guarantees .....		
2207	Other .....		
2999	Total liabilities .....		
<b>NET POSITION:</b>			
3300	Cumulative results of operations .....	10	10
3300	Cumulative results of operations .....		
3999	Total net position .....	10	10
4999	Total liabilities and net position .....	10	10

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
083-272710	Export-Import Bank Loans, Negative Subsidies .....	75	184
083-272730	Export-Import Bank Loans, Downward Reestimates of Subsidies .....	623	242
General Fund Offsetting receipts from the public .....	623	317	184

## FARM CREDIT ADMINISTRATION

## Federal Funds

## LIMITATION ON ADMINISTRATIVE EXPENSES

Not to exceed \$106,485,000 (from assessments collected from farm credit institutions, including the Federal Agricultural Mortgage Corporation) shall be obligated during the current fiscal year for administrative expenses as authorized under 12 U.S.C. 2249: Provided, That this limitation shall not apply to expenses associated with receiverships: Provided further, That the agency may exceed this limitation by up to 10 percent with notification to the Committees on Appropriations of both Houses of Congress: Provided further, That, for the purposes of section 3.7(b)(2)(A)(i) of the Farm Credit Act of 1971 (12 U.S.C. 2128(b)(2)(A)(i)), the Farm Credit Administration may exempt an amount, in its sole discretion, from the application of the limitation provided in that clause of export loans described in the clause guaranteed or insured in a manner other than described in subclause (II) of the clause.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 352-4131-0-3-351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801	Limitation on Administrative Expenses (Reimbursable) .....	94	94
107			
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	27	25
25			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	92	94
107			
1930	Total budgetary resources available .....	119	119
132			
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	25	25
25			
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	17	16
6			
3010	New obligations, unexpired accounts .....	94	94
107			
3020	Outlays (gross) .....	-95	-104
-107			
3050	Unpaid obligations, end of year .....	16	6
6			
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	17	16
6			
3200	Obligated balance, end of year .....	16	6
6			

## Budget authority and outlays, net:

Mandatory:			
4090	Budget authority, gross .....	92	94
107			
Outlays, gross:			
4100	Outlays from new mandatory authority .....	87	93
106			
4101	Outlays from mandatory balances .....	8	11
1			
4110	Outlays, gross (total) .....	95	104
107			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121	Interest on Federal securities: .....	-2	
4123	Non-Federal sources .....	-90	-94
-107			
4130	Offsets against gross budget authority and outlays (total) ....	-92	-94
-107			
4170	Outlays, net (mandatory) .....	3	10
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	3	10

## Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value .....	39	40
40			
5001	Total investments, EOY: Federal securities: Par value .....	40	40
40			

The Farm Credit Administration (FCA) is an independent Federal agency that examines and regulates the Farm Credit System (System) for safety and soundness and program compliance. The System includes a cooperative agricultural credit system of farm credit banks and associations that lend to farmers, ranchers, and their cooperatives; farm-related businesses; rural homeowners; and rural utilities. The System also includes the Federal Agricultural Mortgage Corporation (Farmer Mac), which was established to create a secondary market for agricultural real estate and rural home mortgages. In addition, FCA oversees the safety and soundness examinations of the National Cooperative Bank, which is not a System institution.

As of October 1, 2024, the System was composed of three Farm Credit Banks, one Agricultural Credit Bank, 56 associations, six service corporations, the Federal Farm Credit Banks Funding Corporation, and Farmer Mac.

Assessments based upon estimated administrative expenses are collected from institutions in the System, including Farmer Mac, and are available for administrative expenses. Obligations are incurred within fiscal year budgets approved by the FCA Board. The Inspector General Act of 1978, as amended (IG Act), 5 U.S.C. section 406(g)(1), requires an Inspector General (IG) to include specific information in the budget request that the IG submits to the designated Federal entity to which it reports. To fulfill the requirement of 5 U.S.C. section 406(g)(2) as it pertains to FCA, the FCA Board must in turn include this same information, along with any comments of the IG with respect to the proposal, in the budget request that the Agency submits to the President.

The information that the IG Act requires to be included is provided below:

The aggregate budget request for the Office of Inspector General (OIG) is \$2,422,893.

The amount needed for OIG training is \$35,000.

The amount needed to support the Council of the Inspectors General on Integrity and Efficiency is \$12,054.

The FCA IG's budget request for 2026 is being submitted unchanged by the FCA Board.

## Object Classification (in millions of dollars)

Identification code 352-4131-0-3-351	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	56	57
63			
11.3	Other than full-time permanent .....	1	1
1			
11.9	Total personnel compensation .....	57	58
64			
12.1	Civilian personnel benefits .....	24	25
29			
21.0	Travel and transportation of persons .....	3	3
4			
23.3	Communications, utilities, and miscellaneous charges .....	1	1
1			
25.1	Advisory and assistance services .....	4	3
4			
25.2	Other services from non-Federal sources .....	1	
25.3	Other goods and services from Federal sources .....	1	1
2			
25.7	Operation and maintenance of equipment .....	1	1
1			
26.0	Supplies and materials .....	2	2
2			
99.9	Total new obligations, unexpired accounts .....	94	94
107			

## LIMITATION ON ADMINISTRATIVE EXPENSES—Continued

## Employment Summary

Identification code 352–4131–0–3–351	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	335	343	348

## FARM CREDIT SYSTEM INSURANCE CORPORATION

## Federal Funds

## FARM CREDIT SYSTEM INSURANCE FUND

## Program and Financing (in millions of dollars)

Identification code 352–4136–0–3–351	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable program activity .....	128	5	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6,722	7,387	8,118
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	6,723	7,387	8,118
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	802	736	759
1801 Change in uncollected payments, Federal sources .....	-10		
1850 Spending auth from offsetting collections, mand (total) .....	792	736	759
1930 Total budgetary resources available .....	7,515	8,123	8,877
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7,387	8,118	8,872
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010 New obligations, unexpired accounts .....	128	5	5
3020 Outlays (gross) .....	-127	-6	-5
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	1		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-47	-37	-37
3070 Change in uncollected pymts, Fed sources, unexpired .....	10		
3090 Uncollected pymts, Fed sources, end of year .....	-37	-37	-37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-46	-36	-37
3200 Obligated balance, end of year .....	-36	-37	-37
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	792	736	759
Outlays, gross:			
4100 Outlays from new mandatory authority .....	127	5	5
4101 Outlays from mandatory balances .....		1	
4110 Outlays, gross (total) .....	127	6	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-176	-241	-264
4123 Non-Federal sources .....	-626	-495	-495
4130 Offsets against gross budget authority and outlays (total) ....	-802	-736	-759
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	10		
4170 Outlays, net (mandatory) .....	-675	-730	-754
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-675	-730	-754
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	6,891	7,710	8,066
5001 Total investments, EOY: Federal securities: Par value .....	7,710	8,066	8,776

The Farm Credit System Insurance Corporation (Corporation) was established to insure the timely payment of principal and interest on insured System debt obligations purchased by investors. The Corporation is managed by a three-member board of directors that consists of the same indi-

viduals as the Farm Credit Administration Board. However, the same member may not serve as a chair of both entities.

The Corporation derives its revenues from insurance premiums collected from insured System banks and from the investment income earned on its investment portfolio. Insurance premiums are assessed on the System banks based on the level of adjusted insured obligations outstanding at each bank. Insurance premium accrual rates are reviewed at least semiannually. For 2024, the Corporation's Board of Directors set the premium rate at 10 basis points on average adjusted insured debt and continued the assessment of a 10 basis point surcharge on the average principal balance outstanding for nonaccrual loans and other-than-temporarily impaired investments. In February 2025, the Corporation's Board of Directors met to set insurance premium accrual rates for calendar year 2025. The rate remained unchanged at 10 basis points.

Congress established a secure base amount of 2 percent of adjusted outstanding insured System obligations, or such other amount determined by the Corporation's Board of Directors to be actuarially sound. The Insurance Fund is available for payment of insured System obligations if a system bank defaults on its primary liability. The Insurance Fund is also available to pay the operating costs of the Corporation and to exercise its authority to make loans, borrow, purchase System bank assets or obligations, provide other financial assistance and otherwise act to reduce its exposure to losses. As of September 30, 2024, the Insurance Fund was \$205 million above the 2 percent secure base amount at 2.05 percent.

## Object Classification (in millions of dollars)

Identification code 352–4136–0–3–351	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	3	3	3
12.1 Civilian personnel benefits .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	1
43.0 Interest and dividends .....	123		
99.0 Reimbursable obligations .....	128	5	5
99.9 Total new obligations, unexpired accounts .....	128	5	5

## Employment Summary

Identification code 352–4136–0–3–351	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	10	10	10

## FEDERAL COMMUNICATIONS COMMISSION

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses of the Federal Communications Commission, as authorized by law, including uniforms and allowances therefor, as authorized by 5 U.S.C. 5901–5902; not to exceed \$4,000 for official reception and representation expenses; purchase and hire of motor vehicles; special counsel fees; and services as authorized by 5 U.S.C. 3109, \$416,112,000, to remain available until expended: Provided, That \$416,112,000 of offsetting collections shall be assessed and collected pursuant to section 9 of title I of the Communications Act of 1934, shall be retained and used for necessary expenses and shall remain available until expended: Provided further, That the sum herein appropriated shall be reduced as such offsetting collections are received during fiscal year 2026 so as to result in a final fiscal year 2026 appropriation estimated at \$0: Provided further, That, notwithstanding 47 U.S.C. 309(j)(8)(B), proceeds from the use of a competitive bidding system that may be retained and made available for obligation shall not exceed \$132,681,000 for fiscal year 2026: Provided further, That, of the amount appropriated under this heading, not less than \$13,500,000 shall be for the salaries and expenses of the Office of Inspector General.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 027–0100–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Salaries and Expenses (Direct - Broadband Map) .....	27		
0799 Total direct obligations .....	27		
0801 Salaries and Expenses (Offsetting Collections) .....	512	526	549
0809 Reimbursable program activities, subtotal .....	512	526	549
0900 Total new obligations, unexpired accounts .....	539	526	549
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	144	147	151
1021 Recoveries of prior year unpaid obligations .....	15		
1070 Unobligated balance (total) .....	159	147	151
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (Reimbursables) .....	1	4	4
1700 Offsetting collections (Auctions) .....	136	136	133
1700 Offsetting collections (Reg Fees) .....	390	390	416
1750 Spending auth from offsetting collections, disc (total) .....	527	530	553
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	14		
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-14		
1900 Budget authority (total) .....	527	530	553
1930 Total budgetary resources available .....	686	677	704
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	147	151	155
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	214	129	69
3010 New obligations, unexpired accounts .....	539	526	549
3020 Outlays (gross) .....	-609	-586	-550
3040 Recoveries of prior year unpaid obligations, unexpired .....	-15		
3050 Unpaid obligations, end of year .....	129	69	68
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	214	129	69
3200 Obligated balance, end of year .....	129	69	68
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	527	530	553
Outlays, gross:			
4010 Outlays from new discretionary authority .....	401	455	475
4011 Outlays from discretionary balances .....	208	131	75
4020 Outlays, gross (total) .....	609	586	550
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-137	-140	-137
4033 Non-Federal sources .....	-390	-390	-416
4040 Offsets against gross budget authority and outlays (total) ....	-527	-530	-553
4080 Outlays, net (discretionary) .....	82	56	-3
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-14		
4180 Budget authority, net (total) .....	-14		
4190 Outlays, net (total) .....	68	56	-3
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	17	17	17
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	17	17	17

The Federal Communications Commission (FCC or Commission) works to ensure that rapid and efficient communications are available across the country at a reasonable cost. The 2026 Budget includes an overall request of \$416 million to fund the Commission. Of that amount, the requested funding for the FCC's Inspector General is \$14 million. The Commission is also requesting \$133 million for the Spectrum Auctions Program for 2026.

## Object Classification (in millions of dollars)

Identification code 027–0100–0–1–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	6		
12.1 Civilian personnel benefits .....	2		
25.2 Other services from non-Federal sources .....	16		
25.7 Operation and maintenance of equipment .....	3		
99.0 Direct obligations .....	27		
99.0 Reimbursable obligations .....	512	526	549
99.9 Total new obligations, unexpired accounts .....	539	526	549

## Employment Summary

Identification code 027–0100–0–1–376	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,523	1,478	1,404

## UNIVERSAL SERVICE FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 027–5183–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Universal Service Fund .....	8,370	8,327	9,150
2000 Total: Balances and receipts .....	8,370	8,327	9,150
Appropriations:			
Current law:			
2101 Universal Service Fund .....	-8,370	-8,327	-9,150
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 027–5183–0–2–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Universal service fund .....	24,780	17,946	16,720
0002 Program support .....	301	295	299
0900 Total new obligations, unexpired accounts (object class 41.0) .....	25,081	18,241	17,019
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	-11,251	-23,446	-32,790
1021 Recoveries of prior year unpaid obligations .....	4,492	570	774
1033 Recoveries of prior year paid obligations .....	24		
1070 Unobligated balance (total) .....	-6,735	-22,876	-32,016
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special fund)—Receipts .....	8,370	8,327	9,150
1900 Budget authority (total) .....	8,370	8,327	9,150
1930 Total budgetary resources available .....	1,635	-14,549	-22,866
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	-23,446	-32,790	-39,885
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	17,192	29,039	37,727
3010 New obligations, unexpired accounts .....	25,081	18,241	17,019
3020 Outlays (gross) .....	-8,742	-8,983	-9,967
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4,492	-570	-774
3050 Unpaid obligations, end of year .....	29,039	37,727	44,005
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	17,192	29,039	37,727
3200 Obligated balance, end of year .....	29,039	37,727	44,005

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	8,370	8,327	9,150
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4,223	4,625	5,627
4101 Outlays from mandatory balances .....	4,519	4,358	4,340
4110 Outlays, gross (total) .....	8,742	8,983	9,967

UNIVERSAL SERVICE FUND—Continued  
Program and Financing—Continued

Identification code 027–5183–0–2–376	2024 actual	2025 est.	2026 est.
Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-24		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	24		
4160 Budget authority, net (mandatory) .....	8,370	8,327	9,150
4170 Outlays, net (mandatory) .....	8,718	8,983	9,967
4180 Budget authority, net (total) .....	8,370	8,327	9,150
4190 Outlays, net (total) .....	8,718	8,983	9,967

Pursuant to the Communications Act of 1934, as amended by the Telecommunications Act of 1996 (1996 Act), all telecommunications service providers and certain other providers of telecommunications must contribute to the Federal Universal Service Fund (USF) based on a percentage of their interstate and international end-user telecommunications revenues. These companies include wireline phone companies, wireless phone companies, paging service companies and certain Voice over Internet Protocol (VoIP) providers. The statutory goals of the USF are to increase access to both telecommunications and advanced services, such as high-speed Internet, for all consumers at just, reasonable and affordable rates. The 1996 Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low incomes. Additional principles called for increased access to high-speed Internet in the nation's schools, libraries and rural health care facilities. The FCC established four programs within the USF to implement the statute. The four programs are: (1) High Cost—ensures consumers in rural, insular, and high cost areas have access to modern communications networks capable of providing voice and broadband service, both fixed and mobile, at rates that are reasonably comparable to those in urban areas; (2) Lifeline (for low-income households)—provides a monthly benefit on home or wireless phone and broadband service to eligible households and includes initiatives to expand phone service for eligible residents of Tribal lands; (3) Schools and Libraries (E-rate)—provides funding to schools and libraries to obtain broad-band, among other services; and (4) Rural Health Care—provides funding to eligible health care providers for telecommunications and broadband services necessary for the provision of health care.

TELECOMMUNICATIONS RELAY SERVICES FUND, FEDERAL COMMUNICATIONS COMMISSION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 027–5700–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Contributions for Telecommunications Relay Services, Telecommunications Relay Services Fund .....	1,333	1,498	1,516
2000 Total: Balances and receipts .....	1,333	1,498	1,516
Appropriations:			
Current law:			
2101 Telecommunications Relay Services Fund, Federal Communications Commission .....	-1,333	-1,498	-1,516
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 027–5700–0–2–376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Telecommunications Relay Services Fund .....	1,384	1,500	1,650
0002 Program Support .....	22	25	28

0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,406	1,525	1,678
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Budgetary resources:  
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....	269	209	193
1021 Recoveries of prior year unpaid obligations .....	1	11	11
1033 Recoveries of prior year paid obligations .....	12		
1070 Unobligated balance (total) .....	282	220	204
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1,333	1,498	1,516
1930 Total budgetary resources available .....	1,615	1,718	1,720
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	209	193	42

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	40	40	70
3010 New obligations, unexpired accounts .....	1,406	1,525	1,678
3020 Outlays (gross) .....	-1,405	-1,484	-1,504
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-11	-11
3050 Unpaid obligations, end of year .....	40	70	233
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	40	40	70
3200 Obligated balance, end of year .....	40	70	233

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	1,333	1,498	1,516
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,165	1,336	1,354
4101 Outlays from mandatory balances .....	240	148	150
4110 Outlays, gross (total) .....	1,405	1,484	1,504
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-12		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	12		
4160 Budget authority, net (mandatory) .....	1,333	1,498	1,516
4170 Outlays, net (mandatory) .....	1,393	1,484	1,504
4180 Budget authority, net (total) .....	1,333	1,498	1,516
4190 Outlays, net (total) .....	1,393	1,484	1,504

As part of the Americans with Disabilities Act of 1990, Congress amended the Communications Act of 1934 to direct the Federal Communications Commission "to ensure that interstate and intrastate telecommunications relay services (TRS) are available, to the extent possible and in the most efficient manner, to hearing-impaired and speech-impaired individuals in the United States." Section 225 of the Communications Act also directs the Commission to prescribe regulations that "generally provide that costs caused by interstate telecommunications relay services shall be recovered from all subscribers for every interstate service and costs caused by intrastate telecommunications relay service shall be recovered from the intrastate jurisdiction." The shared-funding mechanism requires providers of interstate telecommunications services to contribute to a fund that reimburses TRS providers for the cost of providing interstate TRS and providers of intrastate telecommunications services to contribute to the reimbursement of TRS providers for the cost of providing intrastate TRS. All telecommunications service providers and certain other providers of telecommunications contribute to the TRS Fund based on a percentage of their end-user telecommunications revenues. These companies include, but are not limited to, wireline phone companies, wireless phone companies, paging service companies and certain Voice over Internet Protocol (VoIP) providers.

SPECTRUM AUCTION PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 027–0300–0–1–376	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3

1930	Total budgetary resources available .....	3	3	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	3	3	3
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

This program provided direct loans for the purpose of purchasing spectrum licenses at the Federal Communications Commission's auctions. The licenses were purchased on an installment basis, which constitutes an extension of credit. The first year of activity for this program was 1996. As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the direct loans obligated in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis and administrative expenses are estimated on a cash basis. The FCC no longer offers credit terms on purchases through spectrum auctions. Program activity relates to maintenance and close-out of existing loans.

## SPECTRUM AUCTION DIRECT LOAN FINANCING ACCOUNT

## Balance Sheet (in millions of dollars)

Identification code 027-4133-0-3-376	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	3	3
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....		
1402 Interest receivable .....		
1405 Allowance for subsidy cost (-) .....		
1499 Net present value of assets related to direct loans .....		
1999 Total assets .....	3	3
<b>LIABILITIES:</b>		
2105 Federal liabilities: Other .....	3	3
4999 Total liabilities and net position .....	3	3

## AFFORDABLE CONNECTIVITY FUND

## Program and Financing (in millions of dollars)

Identification code 027-1911-0-1-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	5,304		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5,539	314	314
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	5,501		
1021 Recoveries of prior year unpaid obligations .....	72		
1033 Recoveries of prior year paid obligations .....	7		
1070 Unobligated balance (total) .....	5,618	314	314
1930 Total budgetary resources available .....	5,618	314	314
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	314	314	314
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,005	196	59
3010 New obligations, unexpired accounts .....	5,304		
3020 Outlays (gross) .....	-6,041	-137	-36
3040 Recoveries of prior year unpaid obligations, unexpired .....	-72		
3050 Unpaid obligations, end of year .....	196	59	23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,005	196	59
3200 Obligated balance, end of year .....	196	59	23
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	6,001	137	36

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-5		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	5		
4080 Outlays, net (discretionary) .....	5,996	137	36
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	40		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-2		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4170 Outlays, net (mandatory) .....	38		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	6,034	137	36

Congress established the Affordable Connectivity Fund in the amount of \$14.2 billion to support the Affordable Connectivity Program (ACP). This allocation was exhausted by June 2024, and the Commission wound down the ACP's operations.

## Object Classification (in millions of dollars)

Identification code 027-1911-0-1-376	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....	2		
25.3 Other goods and services from Federal sources .....	2		
41.0 Grants, subsidies, and contributions .....	5,300		
99.9 Total new obligations, unexpired accounts .....	5,304		

## SECURE AND TRUSTED COMMUNICATIONS NETWORKS ACT REIMBURSEMENT PROGRAM

## Program and Financing (in millions of dollars)

Identification code 027-1912-0-1-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Obligations for Program Recipients from Original Appropriation .....	11	20	15
0002 Interest payment to Treasury .....		70	148
0003 Obligations for Program Recipients from Borrowed Funds .....		2,715	
0900 Total new obligations, unexpired accounts .....	11	2,805	163
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	47	36	311
Budget authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....		3,080	
1900 Budget authority (total) .....		3,080	
1930 Total budgetary resources available .....	47	3,116	311
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	36	311	148
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,592	978	1,994
3010 New obligations, unexpired accounts .....	11	2,805	163
3020 Outlays (gross) .....	-625	-1,789	-1,876
3050 Unpaid obligations, end of year .....	978	1,994	281
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,592	978	1,994
3200 Obligated balance, end of year .....	978	1,994	281
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		3,080	
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1,059	
4101 Outlays from mandatory balances .....	625	730	1,876
4110 Outlays, gross (total) .....	625	1,789	1,876
4180 Budget authority, net (total) .....		3,080	
4190 Outlays, net (total) .....	625	1,789	1,876

SECURE AND TRUSTED COMMUNICATIONS NETWORKS ACT REIMBURSEMENT  
PROGRAM—Continued

The Secure and Trusted Communications Networks Act of 2019 directed the Commission to establish the Secure and Trusted Communications Networks Reimbursement Program (Rip-and-Replace Program) to reimburse providers of advanced communications service for costs reasonably incurred to remove, replace, and dispose of communications equipment or services in their networks that pose an unacceptable risk to national security. The Consolidated Appropriations Act, 2021 appropriated \$1.9 billion to the Commission to carry out the Secure and Trusted Communications Networks Act of 2019. That amount was less than the reasonable cost estimates submitted by Program recipients in their applications. On December 23, 2024, the Spectrum and Secure Technology and Innovation Act was enacted, authorizing the Commission to borrow from the Treasury of the United States up to an additional \$3.08 billion to carry out the Rip-and-Replace Program. The Commission borrowed the full amount authorized under the statute, and the Bureau will be allocating additional funding to Program recipients. Program recipients receiving a further allocation have one year from the initial distribution of funds from the further allocation to complete the permanent removal, replacement, and disposal of covered communications equipment and services, unless the Commission determines that a general or individual extension of that deadline is warranted.

## Object Classification (in millions of dollars)

Identification code 027–1912–0–1–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	9	20	15
41.0 Grants, subsidies, and contributions .....	2	2,715	.....
43.0 Interest and dividends .....	.....	70	148
99.9 Total new obligations, unexpired accounts .....	11	2,805	163

## EMERGENCY CONNECTIVITY FUND FOR EDUCATIONAL CONNECTIONS AND DEVICES

## Program and Financing (in millions of dollars)

Identification code 027–1913–0–1–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	153	100	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	153	100	.....

## Budgetary resources:

1000 Unobligated balance brought forward, Oct 1 .....	624	54	.....
1021 Recoveries of prior year unpaid obligations .....	1,351	46	.....
1070 Unobligated balance (total) .....	1,975	100	.....
Budget authority:			
1230 Appropriations, mandatory:			
Appropriations and/or unobligated balance of			
appropriations permanently reduced .....	-1,768	.....	.....
1930 Total budgetary resources available .....	207	100	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	54	.....	.....

## Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1 .....	2,770	568	227
3010 New obligations, unexpired accounts .....	153	100	.....
3020 Outlays (gross) .....	-1,004	-395	-60
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1,351	-46	.....
3050 Unpaid obligations, end of year .....	568	227	167
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,770	568	227
3200 Obligated balance, end of year .....	568	227	167

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	-1,768	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances .....	1,004	395	60
4180 Budget authority, net (total) .....	-1,768	.....	.....

4190 Outlays, net (total) .....	1,004	395	60
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Congress established a \$7.171 billion Emergency Connectivity Fund to help schools and libraries provide eligible equipment and broadband connectivity to students, school staff, and library patrons at locations that include locations other than the school or library during the COVID–19 emergency period. The Commission established the Emergency Connectivity Fund Program on May 10, 2021. Consistent with the intended emergency nature of the program and expiration of the public health emergency on May 11, 2023, the Emergency Connectivity Fund program sunset on June 30, 2024.

## TV BROADCASTER RELOCATION FUND

## Program and Financing (in millions of dollars)

Identification code 027–5610–0–2–376	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	862	874	874
1021 Recoveries of prior year unpaid obligations .....	12	.....	.....
1070 Unobligated balance (total) .....	874	874	874
1930 Total budgetary resources available .....	874	874	874
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	874	874	874
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	69	53	35
3020 Outlays (gross) .....	-4	-18	-14
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12	.....	.....
3050 Unpaid obligations, end of year .....	53	35	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	69	53	35
3200 Obligated balance, end of year .....	53	35	21
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	4	18	14
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	4	18	14

## GENERAL FUND RECEIPT ACCOUNTS

## (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
027–242900 Fees for Services .....	20	23	23
027–322000 All Other General Fund Proprietary Receipts Including			
Budget Clearing Accounts .....	4	.....	.....
General Fund Offsetting receipts from the public .....	24	23	23

## ADMINISTRATIVE PROVISIONS

SEC. 510. Section 302 of the Universal Service Antideficiency Temporary Suspension Act is amended by striking "December 31, 2024" each place it appears and inserting "December 31, 2026".

SEC. 511. None of the funds appropriated by this Act may be used by the Federal Communications Commission to modify, amend, or change its rules or regulations for universal service support payments to implement the February 27, 2004, recommendations of the Federal-State Joint Board on Universal Service regarding single connection or primary line restrictions on universal service support payments.

**FEDERAL DEPOSIT INSURANCE CORPORATION**

The Federal Deposit Insurance Corporation (FDIC) was created by the Banking Act of 1933 to provide protection for bank depositors and to maintain stability and public confidence in the United States banking system. The Federal Deposit Insurance Corporation Improvement Act of 1991 generally requires the FDIC to use the least costly method to resolve failed banks and mandates that the FDIC take prompt corrective action against under-capitalized financial institutions. To protect depositors, the FDIC is authorized to promulgate and enforce rules and regulations relating to the supervision of insured institutions and to perform other regulatory and supervisory duties consistent with its responsibilities as an insurer.

**DEPOSIT INSURANCE*****Federal Funds*****DEPOSIT INSURANCE FUND****Program and Financing** (in millions of dollars)

Identification code	051-4596-0-4-373	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	FFB Financing Trust .....	3,215	2,216	2,216
0100	Direct program activities, subtotal .....	3,215	2,216	2,216
0802	Insurance .....	345	426	442
0803	Supervision .....	1,116	1,368	1,418
0804	Receivership Management .....	525	645	668
0805	General and Administrative .....	297	364	378
0809	Reimbursable program activities, subtotal .....	2,283	2,803	2,906
0810	Resolution Outlays .....	66,032	206	9,384
0899	Total reimbursable obligations .....	68,315	3,009	12,290
0900	Total new obligations, unexpired accounts .....	71,530	5,225	14,506
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	102,157	106,637	118,394
1020	Adjustment of unobligated bal brought forward, Oct 1 .....		-18,155	
1070	Unobligated balance (total) .....	102,157	88,482	118,394
Budget authority:				
Borrowing authority, mandatory:				
1400	FFB Financing Trust .....	43,333		
Spending authority from offsetting collections, discretionary:				
1710	Spending authority from offsetting collections transferred to other accounts [051-4595] .....			-47
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	33,032	32,969	38,201
1800	Collected - FFB Financing Trust .....	1,425	2,216	2,216
1801	Change in uncollected payments, Federal sources .....	-1,732		
1810	Spending authority from offsetting collections transferred to other accounts [051-4595] .....			
		-48	-48	
1850	Spending auth from offsetting collections, mand (total) .....	32,677	35,137	40,417
1900	Budget authority (total) .....	76,010	35,137	40,370
1930	Total budgetary resources available .....	178,167	123,619	158,764
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	106,637	118,394	144,258
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	273	244	244
3010	New obligations, unexpired accounts .....	71,530	5,225	14,506
3020	Outlays (gross) .....	-71,559	-5,225	-14,459
3050	Unpaid obligations, end of year .....	244	244	291
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-19,887	-18,155	-18,155
3070	Change in uncollected pymts, Fed sources, unexpired .....	1,732		
3090	Uncollected pymts, Fed sources, end of year .....	-18,155	-18,155	-18,155
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-19,614	-17,911	-17,911
3200	Obligated balance, end of year .....	-17,911	-17,911	-17,864
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....			-47

Outlays, gross:				
4010	Outlays from new discretionary authority .....			-47
Mandatory:				
4090	Budget authority, gross .....	76,010	35,137	40,417
Outlays, gross:				
4100	Outlays from new mandatory authority .....	3,215	2,216	2,216
4101	Outlays from mandatory balances .....	68,344	3,009	12,290
4110	Outlays, gross (total) .....	71,559	5,225	14,506
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4121	Interest on Federal securities .....	-3,719	-4,427	-4,281
4123	Non-Federal sources .....	-30,738	-30,758	-36,136
4130	Offsets against gross budget authority and outlays (total) ....	-34,457	-35,185	-40,417
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	1,732		
4160	Budget authority, net (mandatory) .....	43,285	-48	
4170	Outlays, net (mandatory) .....	37,102	-29,960	-25,911
4180	Budget authority, net (total) .....	43,285	-48	-47
4190	Outlays, net (total) .....	37,102	-29,960	-25,958

**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	84,298	88,950	118,910
5001	Total investments, EOY: Federal securities: Par value .....	88,950	118,910	144,868

FDIC is the administrator of the Deposit Insurance Fund (DIF) and the primary purpose of the DIF is to insure deposits of insured deposit institutions (IDIs) and resolve failed IDIs upon appointment of the DIF as receiver in order to protect the depositors of failed banking institutions. The FDIC, as a receiver, is responsible for managing and disposing of the assets of failed institutions in an orderly and efficient manner. The DIF is primarily funded from deposit insurance assessments and interest earned on investments in U.S. Treasury securities. The FDIC is authorized to charge risk-based premiums on member institutions to restore and maintain adequate fund reserves, defined as a designated percentage of estimated insured deposits set by the FDIC before the beginning of each year. The Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111-203), enacted July 21, 2010, increased the minimum DIF reserve ratio (ratio of the DIF balance to total insured deposits) to 1.35 percent, up from 1.15 percent. In addition to raising the minimum reserve ratio, the Act also: (1) suspended dividends indefinitely, and in lieu of dividends, prescribed progressively lower assessment rates when the reserve ratio exceeds 2.0 percent and 2.5 percent and (2) permanently increased the insured deposit level to \$250,000 at banks insured by the FDIC. The FDIC Board has issued a final rule setting a long-term (greater than 10 years) reserve ratio target of 2.0 percent, with the goal of maintaining a positive fund balance during any future economic crises and maintaining a moderate, steady, long-term assessment rate that provides transparency and predictability to the banking sector. Pursuant to the Act, on September 15, 2020, the FDIC adopted a Restoration Plan to restore the DIF reserve ratio to at least the statutory minimum of 1.35 percent within 8 years. This took place after the DIF reserve ratio rate fell to 1.30 percent as of June 30, 2020. The FDIC continues to operate under an Amended Restoration Plan, adopted by the FDIC Board in June 2022, to restore the reserve ratio to at least 1.35 percent by September 30, 2028, absent extraordinary circumstances, as required by the FDI Act. The Amended Restoration Plan includes a uniform increase in initial base deposit insurance assessment rates of 2 basis points, effective January 1, 2023. As of September 30, 2024, the DIF reserve ratio was 1.25 percent.

On November 16, 2023, the FDIC issued a final rule to implement a special assessment to recover the DIF's estimated losses associated with uninsured depositors following the closures of Silicon Valley Bank and Signature Bank in connection with a systemic risk determination announced on March 12, 2023. The Budget estimates special assessment collections totaling \$16.3 billion from 2024 to 2026. The special assessments are recorded as an asset in the DIF balance on an accrual basis and are presented in the Budget as offsetting collections in the year they are estimated to be collected. The Budget reflects an adjustment to the unobligated balance carried forward into 2025 of \$14.7 billion to account for special assessments that have not yet been collected. Projected growth in the DIF balance in

## DEPOSIT INSURANCE FUND—Continued

the Budget reflects projections of bank failures in line with historical experience and assessment revenue required to increase the reserve ratio over time. In 2023, the Department of the Treasury's Federal Financing Bank (FFB) purchased a \$50 billion note guaranteed by the FDIC in its corporate capacity as deposit insurer and regulator. In 2024, FFB purchased four additional notes guaranteed by the FDIC in its corporate capacity as deposit insurer and regulator for a total of \$43.3 billion. The Budget reflects cash flows related to the FFB-purchased notes, in addition to assessments, recoveries and expenditures of the DIF. The FDIC estimates that the FFB will be fully repaid by 2033 without recourse to FDIC's guarantee and the Budget reflects principal and interest amounts owed to FFB as offsetting collections in the DIF, with these amounts fully remitted to FFB in the year collected.

## Object Classification (in millions of dollars)

Identification code 051-4596-0-4-373	2024 actual	2025 est.	2026 est.
Direct obligations:			
42.0 Resolution Outlays .....	1,790		
43.0 Interest and dividends .....	1,425	2,216	2,216
99.0 Direct obligations .....	3,215	2,216	2,216
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1,058	1,178	1,233
11.5 Other personnel compensation .....	55	203	212
11.9 Total personnel compensation .....	1,113	1,381	1,445
12.1 Civilian personnel benefits .....	473	476	498
21.0 Travel and transportation of persons .....	55	65	66
23.2 Rental payments to others .....	34	35	36
23.3 Communications, utilities, and miscellaneous charges .....	28	30	31
24.0 Printing and reproduction .....		1	1
25.2 Other services from non-Federal sources .....	491	614	626
26.0 Supplies and materials .....	5	5	5
31.0 Equipment .....	59	117	118
32.0 Land and structures .....	19	73	74
41.0 Grants, subsidies, and contributions .....	6	6	6
42.0 Resolution Outlays .....	66,032	206	9,384
99.0 Reimbursable obligations .....	68,315	3,009	12,290
99.9 Total new obligations, unexpired accounts .....	71,530	5,225	14,506

## Employment Summary

Identification code 051-4596-0-4-373	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	6,350	6,670	6,665

FSLIC RESOLUTION  
Federal Funds

## FSLIC RESOLUTION FUND

## Program and Financing (in millions of dollars)

Identification code 051-4065-0-3-373	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	956	1,008	1,046
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections .....	52	38	40
1900 Budget authority (total) .....	52	38	40
1930 Total budgetary resources available .....	1,008	1,046	1,086
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,008	1,046	1,086
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....	52	38	40
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-52	-38	-40
4180 Budget authority, net (total) .....			

4190 Outlays, net (total) .....	-52	-38	-40
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## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	931	983	1,023
5001 Total investments, EOY: Federal securities: Par value .....	983	1,023	1,062

The FSLIC Resolution Fund (FRF) is the ultimate successor to FSLIC assets and liabilities from thrift resolutions prior to August 1989. Beginning in August 1989, the Resolution Trust Corporation (RTC) assumed responsibility for the FSLIC's unresolved cases. On December 31, 1995, the RTC was terminated and its assets and liabilities were transferred to FRF.

FRF operations are primarily funded from interest earned on investments in U.S. Treasury Overnight Certificates. The Financial Institutions Reform, Recovery, and Enforcement Act or FIRREA (P.L. 101-73) authorizes appropriations to make up for any shortfall. Currently, the FRF consists of two distinct pools of assets and liabilities. One is composed of the assets and liabilities of the FSLIC transferred to the FRF (FRF-FSLIC) and the other is composed of the RTC assets and liabilities (FRF-RTC). The assets of one pool are not available to satisfy obligations of the other. The FRF will continue operations until all of its assets are sold or otherwise liquidated, and all its liabilities are satisfied. Any funds remaining in the FRF-FSLIC will be paid to the U.S. Treasury. Any remaining FRF-RTC funds will be distributed to the Resolution Funding Corporation to pay interest on its bonds.

## ORDERLY LIQUIDATION

## Federal Funds

## ORDERLY LIQUIDATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 051-5586-0-2-373	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Risk-Based Assessments, Orderly Liquidation Fund .....		73	878
2000 Total: Balances and receipts .....		73	878
Appropriations:			
Current law:			
2101 Orderly Liquidation Fund .....		-73	-878
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 051-5586-0-2-373	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Orderly Liquidation .....		2,223	5,339
0002 Administrative Expenses .....		2	6
0003 Interest to Treasury .....		46	178
0900 Total new obligations, unexpired accounts .....		2,271	5,523
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....		73	878
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....		-4	-50
1260 Appropriations, mandatory (total) .....		69	828
Borrowing authority, mandatory:			
1400 Borrowing authority .....		2,336	4,979
1420 Borrowing authority permanently reduced .....		-134	-284
1440 Borrowing authority, mandatory (total) .....		2,202	4,695
1900 Budget authority (total) .....		2,271	5,523
1930 Total budgetary resources available .....		2,271	5,523

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....		2,271	5,523
3020 Outlays (gross) .....		-2,271	-5,523



Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	2,271	5,523
Outlays, gross:			
4100	Outlays from new mandatory authority .....	2,271	5,523
4180	Budget authority, net (total) .....	2,271	5,523
4190	Outlays, net (total) .....	2,271	5,523
Memorandum (non-add) entries:			
5080	Outstanding debt, SOY .....		-2,326
5081	Outstanding debt, EOY .....	-2,326	-7,254
5082	Borrowing .....	-2,326	-4,928

Title II of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111–203) established an Orderly Liquidation Authority (OLA) permitting the appointment of the FDIC as receiver of financial companies whose failure and resolution under otherwise applicable Federal or State law is determined to have serious adverse effects on financial stability in the United States. The Federal Reserve Board and the FDIC, the Securities and Exchange Commission (for brokers or dealers) or the Federal Insurance Office (for insurance companies) must recommend in writing that the Secretary of the Treasury appoint the FDIC as the company's receiver.

The Secretary of the Treasury must then, in consultation with the President, determine whether seven criteria authorizing the appointment of the FDIC as receiver for the failing financial company have been satisfied, including finding that resolution under otherwise applicable law would have serious adverse effects on financial stability in the United States.

#### Object Classification (in millions of dollars)

Identification code 051–5586–0–2–373	2024 actual	2025 est.	2026 est.
Direct obligations:			
43.0	Admin .....	2	6
43.0	Interest and Dividends .....	46	178
43.0	Orderly Liquidation .....	2,223	5,339
99.9	Total new obligations, unexpired accounts .....	2,271	5,523

### FDIC—OFFICE OF INSPECTOR GENERAL

#### Federal Funds

#### OFFICE OF THE INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out chapter 4 of title 5, United States Code, \$47,000,000, to be derived from the Deposit Insurance Fund or, only when appropriate, the FSLIC Resolution Fund.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 051–4595–0–4–373		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0801	Office of the Inspector General (Reimbursable) .....	48	48	47
<b>Budgetary resources:</b>				
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1711	Transferred from other accounts [051–4596] .....	48	48	47
1930	Total budgetary resources available .....	48	48	47
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	48	48	47
3020	Outlays (gross) .....	-48	-48	-47
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	48	48	47
Outlays, gross:				
4010	Outlays from new discretionary authority .....	48	48	47
4180	Budget authority, net (total) .....	48	48	47
4190	Outlays, net (total) .....	48	48	47

The FDIC's Office of Inspector General (FDIC OIG) is an independent unit within the FDIC that conducts audits, evaluations, and investigations of corporate activities. In addition, the OIG assists the FDIC in preventing and detecting fraud, waste, abuse, and mismanagement. The OIG was established by the FDIC Board pursuant to the Inspector General Act amendments of 1988 (P.L. 100–504). The Resolution Trust Corporation Completion Act (P.L. 103–204), enacted December 17, 1993, provided that the FDIC Inspector General be appointed by the President and confirmed by the Senate. The Completion Act thus added the FDIC to the list of establishments whose OIGs have separate appropriation accounts under Section 1105(a) of Title 31, United States Code, thereby safeguarding FDIC OIG's independence. Assessments paid to the Deposit Insurance Fund (DIF) by insured financial institutions and any other resources of the DIF, administered by the FDIC, fully fund FDIC OIG's appropriation. To the extent that FDIC OIG performs work in connection with the FSLIC Resolution Fund (FRF), the cost of such work is derived from the FRF.

#### Object Classification (in millions of dollars)

Identification code 051–4595–0–4–373		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	27	30	28
11.3	Other than full-time permanent .....	2	1	1
11.9	Total personnel compensation .....	29	31	29
12.1	Civilian personnel benefits .....	15	14	14
21.0	Travel and transportation of persons .....	2	1	1
25.2	Other services from non-Federal sources .....	1	1	2
31.0	Equipment .....	1	1	1
99.9	Total new obligations, unexpired accounts .....	48	48	47

#### Employment Summary

Identification code 051–4595–0–4–373		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment .....	138	143	157

### FEDERAL DRUG CONTROL PROGRAMS

#### Federal Funds

#### HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 011–1070–0–1–754	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
0002	Grants and federal transfers .....	283	293	.....
0003	Auditing services and activities .....	5	4	.....
0004	Grants Management System .....	2	2	.....
0900	Total new obligations, unexpired accounts .....	290	299	.....
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	24	20	20
1010	Unobligated balance transfer to other accts [070–0540] .....	-1	.....	.....
1010	Unobligated balance transfer to other accts [015–1100] .....	-1	.....	.....
1021	Recoveries of prior year unpaid obligations .....	10	.....	.....
1070	Unobligated balance (total) .....	32	20	20
Budget authority:				
Appropriations, discretionary:				
1100	New budget authority (gross), detail .....	299	299	.....
1120	Appropriations transferred to other accts [070–0540] .....	-2	.....	.....
1120	Appropriations transferred to other accts [015–1100] .....	-15	.....	.....
1120	Appropriations transferred to other accts [015–0200] .....	-2	.....	.....
1120	Appropriations transferred to other accts [015–0322] .....	-1	.....	.....
1120	Appropriations transferred to other accts [015–0324] .....	-1	.....	.....
1160	Appropriation, discretionary (total) .....	278	299	.....
1930	Total budgetary resources available .....	310	319	20

HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM—Continued

Program and Financing—Continued

Identification code 011–1070–0–1–754	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	20	20	20
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	323	333	227
3010 New obligations, unexpired accounts .....	290	299	
3011 Obligations ("upward adjustments"), expired accounts .....	4		
3020 Outlays (gross) .....	-270	-405	-179
3040 Recoveries of prior year unpaid obligations, unexpired .....	-10		
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	333	227	48
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	323	333	227
3200 Obligated balance, end of year .....	333	227	48
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross .....	278	299	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	31	75	
4011 Outlays from discretionary balances .....	239	330	179
4020 Outlays, gross (total) .....	270	405	179
4180 Budget authority, net (total) .....	278	299	
4190 Outlays, net (total) .....	270	405	179

The High Intensity Drug Trafficking Areas (HIDTA) program was established by the Anti-Drug Abuse Act of 1988, as amended, to provide assistance to federal, state, local, tribal, and territorial law enforcement entities operating in those areas most adversely affected by drug trafficking.

For 2026, the Budget proposes to transfer the HIDTA program to the Department of Justice. This proposal will enable ONDCP to focus resources on its core mission: to reduce drug use and its consequences by leading and coordinating the development, implementation, and assessment of U.S. drug policy.

Object Classification (in millions of dollars)

Identification code 011–1070–0–1–754	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Auditing services and activities .....	5	4	
25.3 Other goods and services from Federal sources .....	2	2	
41.0 Grants and federal transfers .....	283	293	
99.9 Total new obligations, unexpired accounts .....	290	299	

OTHER FEDERAL DRUG CONTROL PROGRAMS

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 011–1460–0–1–802	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Media Campaign .....	1		
0002 Drug-Free Communities Program .....	109	109	
0003 Drug Court Training & Technical Assistance .....	6	3	
0006 Anti-Doping Activities .....	14	14	
0007 Section 103 of Public Law 114–198 .....	4	5	
0008 Model Acts Program .....		1	
0009 World Anti-Doping Agency Dues .....		4	
0900 Total new obligations, unexpired accounts .....	134	136	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	35	39	39
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	37	39	39

Budget authority:			
Appropriations, discretionary:			
1100 New budget authority (gross), detail .....	136	136	
1900 Budget authority (total) .....	136	136	
1930 Total budgetary resources available .....	173	175	39
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	39	39	39

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	16	21	14
3010 New obligations, unexpired accounts .....	134	136	
3020 Outlays (gross) .....	-127	-143	-14
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	21	14	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	16	21	14
3200 Obligated balance, end of year .....	21	14	

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross .....	136	136	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	119	122	
4011 Outlays from discretionary balances .....	8	21	14
4020 Outlays, gross (total) .....	127	143	14
4180 Budget authority, net (total) .....	136	136	
4190 Outlays, net (total) .....	127	143	14

This account is for other drug control activities authorized by the Office of National Drug Control Policy Reauthorization Act of 1998, as amended through Public Law 115–271.

For 2026, the Budget proposes to transfer the Drug-Free Communities Support (DFC) program, the Anti-Doping Activities program, and the World Anti-Doping Agency (WADA) Dues to the Department of Health and Human Services. This proposal will enable ONDCP to focus resources on its core mission: to reduce drug use and its consequences by leading and coordinating the development, implementation, and assessment of U.S. drug policy.

Object Classification (in millions of dollars)

Identification code 011–1460–0–1–802	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	1	4	
25.3 Other goods and services from Federal sources .....	13	13	
41.0 Grants, subsidies, and contributions .....	20	20	
94.0 Financial transfers .....	100	99	
99.9 Total new obligations, unexpired accounts .....	134	136	

Employment Summary

Identification code 011–1460–0–1–802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2	2	2

FEDERAL ELECTION COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out the provisions of the Federal Election Campaign Act of 1971, \$70,882,634, of which not to exceed \$5,000 shall be available for reception and representation expenses.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 360–1600–0–1–808	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Federal Election Commission .....	80	81	71

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	6	9	
1011	Unobligated balance transfer from other acct [047-0616] ....	6	3	
1070	Unobligated balance (total) .....	6	9	9
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	80	81	71
1930	Total budgetary resources available .....	86	90	80
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	6	9	9
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	20	17	14
3010	New obligations, unexpired accounts .....	80	81	71
3011	Obligations ("upward adjustments"), expired accounts .....	1		
3020	Outlays (gross) .....	-83	-84	-75
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	17	14	10
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	20	17	14
3200	Obligated balance, end of year .....	17	14	10
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	80	81	71
Outlays, gross:				
4010	Outlays from new discretionary authority .....	68	74	65
4011	Outlays from discretionary balances .....	15	10	10
4020	Outlays, gross (total) .....	83	84	75
4180	Budget authority, net (total) .....	80	81	71
4190	Outlays, net (total) .....	83	84	75

The Federal Election Commission is responsible for facilitating transparency in the Federal election process through public disclosure of campaign finance activity and for encouraging voluntary compliance with the Federal Election Campaign Act by providing information and policy guidance about the Act and Commission regulations to the public, media, political committees, and election officials. The Commission is also responsible for enforcing the Act through audits, investigations, and civil litigation, and for developing the law by administering and interpreting the Act, the Presidential Election Campaign Fund Act, and the Presidential Primary Matching Payment Account Act.

The Commission is authorized to submit, concurrently, budget estimates to the President and the Congress.

#### Object Classification (in millions of dollars)

Identification code 360-1600-0-1-808		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	41	41	37
11.3	Other than full-time permanent .....	1	1	1
11.9	Total personnel compensation .....	42	42	38
12.1	Civilian personnel benefits .....	15	16	14
23.1	Rental payments to GSA .....	5	6	6
23.3	Communications, utilities, and miscellaneous charges .....	1	1	1
25.2	Other services from non-Federal sources .....	11	11	7
25.3	Other goods and services from Federal sources .....	2	2	2
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	3	2	2
99.9	Total new obligations, unexpired accounts .....	80	81	71

#### Employment Summary

Identification code 360-1600-0-1-808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	299	330	310

## FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL

### Federal Funds

#### FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL ACTIVITIES

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 362-5547-0-2-376		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....			
	Receipts:			
	Current law:			
1110	Assessments, Federal Financial Institutions Examination Council Activities .....	22	22	22
2000	Total: Balances and receipts .....	22	22	22
	Appropriations:			
	Current law:			
2101	Federal Financial Institutions Examination Council Activities .....	-22	-22	-22
5099	Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 362-5547-0-2-376		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0801	FFIEC Activities .....	22	22	22
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	22	22	22
1900	Budget authority (total) .....	22	22	22
1930	Total budgetary resources available .....	22	22	22
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	22	22	22
3020	Outlays (gross) .....	-22	-22	-22
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	22	22	22
Outlays, gross:				
4100	Outlays from new mandatory authority .....	22	22	22
4180	Budget authority, net (total) .....	22	22	22
4190	Outlays, net (total) .....	22	22	22

The Federal Financial Institutions Examination Council (the Council) was established in 1979 pursuant to the Financial Institutions Regulatory and Interest Rate Control Act of 1978 (FIRA) (P.L. 95-630). In 1989, pursuant to the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) (P.L. 101-73), the Appraisal Subcommittee (ASC) was established within the Council. The Council has limited specified responsibilities regarding the ASC.

The Council is a formal interagency body empowered to prescribe uniform principles, standards, and report forms for the Federal examination of financial institutions; to make recommendations to promote uniformity in the supervision of financial institutions; and to conduct examiner training. Council members include a member of the Board of Governors of the Federal Reserve System, the Chairman of the Federal Deposit Insurance Corporation, the Chairman of the National Credit Union Administration, the Comptroller of the Currency, the Director of the Consumer Financial Protection Bureau, and the Chairman of the State Liaison Committee, which is made up of five representatives from state regulatory agencies that supervise financial institutions.

In addition to its responsibilities under FIRA and FIRREA, the Council was given responsibilities by the Housing and Community Development Act of 1980 (P.L. 96-399) and the Economic Growth and Regulatory Paperwork Reduction Act of 1996 (P.L. 104-208).

The Council's resources are provided by its Federal members and other fees and reimbursements.

## FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL ACTIVITIES—Continued

## Object Classification (in millions of dollars)

Identification code 362–5547–0–2–376	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.8 Personnel compensation: Special personal services payments .....	5	5	5
25.1 Advisory and assistance services .....	17	17	17
99.9 Total new obligations, unexpired accounts .....	22	22	22

FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL APPRAISAL  
SUBCOMMITTEE

## Federal Funds

## REGISTRY FEES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 362–5026–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	7	6	6
Receipts:			
Current law:			
1110 Registry Fees, Appraisal Subcommittee, Federal Institution Examination Council .....	8	10	10
1110 Incremental Registry Fees (Dodd-Frank Act) Appraisal Subcommittee .....	1	1	1
1199 Total current law receipts .....	9	11	11
1999 Total receipts .....	9	11	11
2000 Total: Balances and receipts .....	16	17	17
Appropriations:			
Current law:			
2101 Registry Fees .....	-10	-11	-11
2103 Registry Fees .....	-1	-1	-1
2132 Registry Fees .....	1	1	1
2199 Total current law appropriations .....	-10	-11	-11
2999 Total appropriations .....	-10	-11	-11
5099 Balance, end of year .....	6	6	6

## Program and Financing (in millions of dollars)

Identification code 362–5026–0–2–376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Administrative expenses .....	6	7	5
0002 Grants, subsidies and contributions .....	1	5	4
0900 Total new obligations, unexpired accounts .....	7	12	9
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23	26	25
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	10	11	11
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	10	11	11
1930 Total budgetary resources available .....	33	37	36
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	26	25	27
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	2	6
3010 New obligations, unexpired accounts .....	7	12	9
3020 Outlays (gross) .....	-6	-8	-9
3050 Unpaid obligations, end of year .....	2	6	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	2	6
3200 Obligated balance, end of year .....	2	6	6

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	10	11	11
Outlays, gross:			
4100 Outlays from new mandatory authority .....	6	7	7
4101 Outlays from mandatory balances .....	1	1	2
4110 Outlays, gross (total) .....	6	8	9
4180 Budget authority, net (total) .....	10	11	11
4190 Outlays, net (total) .....	6	8	9

The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (P.L. 101–73) established the Appraisal Subcommittee of the Federal Financial Institutions Examination Council (ASC). The ASC is composed of representatives of the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, the National Credit Union Administration, the Office of the Comptroller of the Currency, the Department of Housing and Urban Development, the Consumer Financial Protection Bureau, and the Federal Housing Finance Agency.

The ASC is charged with ensuring that real estate appraisals used in federally-related transactions are performed in accordance with uniform standards by appraisers certified and licensed by the states. Its responsibilities include: (1) monitoring the requirements established by the states for the certification and licensing of appraisers and the registration and supervision of the operations and activities of appraisal management companies; (2) monitoring the requirements established by the Federal financial institutions' regulatory agencies regarding appraisal standards for federally-related transactions under their jurisdiction; (3) monitoring and reviewing the practices, procedures, activities, and organization of the Appraisal Foundation; (4) maintaining the National Registry of licensed and certified appraisers and appraisal management companies; (5) transmitting an annual report to Congress no later than June 15 of each year; and (6) making grants to the Appraisal Foundation and state appraiser certifying and licensing agencies.

The ASC's activities, including grants awarded to the Appraisal Foundation, were initially funded from a one-time appropriation of \$5 million. These funds were repaid to Treasury in 1998. The ASC is now operating on fee income from (1) appraisal management companies and (2) state-licensed and state-certified real estate appraisers in the National Registry.

## Object Classification (in millions of dollars)

Identification code 362–5026–0–2–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	4	5
25.2 Other services from non-Federal sources .....	3	3	.....
41.0 Grants, subsidies, and contributions .....	1	5	4
99.0 Direct obligations .....	7	12	9
99.9 Total new obligations, unexpired accounts .....	7	12	9

## Employment Summary

Identification code 362–5026–0–2–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	17	23	23

## FEDERAL HOUSING FINANCE AGENCY

## Federal Funds

## FEDERAL HOUSING FINANCE AGENCY, ADMINISTRATIVE EXPENSES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 537–5532–0–2–371	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1110 FHFA, Fees on GSEs for Administrative Expenses .....	402	425	426

1140	Interest Earnings on Investments In Treasury Securities, FHFA .....	13	8	8
1199	Total current law receipts .....	415	433	434
1999	Total receipts .....	415	433	434
2000	Total: Balances and receipts .....	415	433	434
Appropriations:				
Current law:				
2101	Federal Housing Finance Agency, Administrative Expenses .....	-402	-425	-426
2101	Federal Housing Finance Agency, Administrative Expenses .....	-13	-8	-8
2199	Total current law appropriations .....	-415	-433	-434
2999	Total appropriations .....	-415	-433	-434
5099	Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 537-5532-0-2-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Housing Finance Agency, Administrative Expenses (Direct) .....	394	418	418
0801 Federal Housing Finance Agency, Administrative Expenses (Reimbursable) .....	2	2	2
0900 Total new obligations, unexpired accounts .....	396	420	420
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	73	105	131
1021 Recoveries of prior year unpaid obligations .....	10	10	10
1033 Recoveries of prior year paid obligations .....	1	1	1
1070 Unobligated balance (total) .....	84	116	142
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	402	425	426
1201 Appropriation (interest earnings) .....	13	8	8
1260 Appropriations, mandatory (total) .....	415	433	434
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2	2	2
1900 Budget authority (total) .....	417	435	436
1930 Total budgetary resources available .....	501	551	578
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	105	131	158

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	67	75	69
3010 New obligations, unexpired accounts .....	396	420	420
3020 Outlays (gross) .....	-378	-416	-451
3040 Recoveries of prior year unpaid obligations, unexpired .....	-10	-10	-10
3050 Unpaid obligations, end of year .....	75	69	28
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	67	75	69
3200 Obligated balance, end of year .....	75	69	28

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	417	435	436
Outlays, gross:			
4100 Outlays from new mandatory authority .....	332	365	366
4101 Outlays from mandatory balances .....	46	51	85
4110 Outlays, gross (total) .....	378	416	451
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-2	-2	-2
4123 Non-Federal sources .....	-1	-1	-1
4130 Offsets against gross budget authority and outlays (total) ....	-3	-3	-3
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1	1	1
4160 Budget authority, net (mandatory) .....	415	433	434
4170 Outlays, net (mandatory) .....	375	413	448
4180 Budget authority, net (total) .....	415	433	434
4190 Outlays, net (total) .....	375	413	448

**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	135	178	222
5001	Total investments, EOY: Federal securities: Par value .....	178	222	229

The Federal Housing Finance Agency (FHFA) is the regulator of the housing Government-Sponsored Enterprises (GSEs) which include Fannie Mae, Freddie Mac, and the eleven Federal Home Loan Banks. FHFA was established by the Housing and Economic Recovery Act of 2008 (P.L. 110-289) which amended the Federal Housing Enterprise Safety and Soundness Act of 1992. FHFA receives direct funding for its activities from mandatory assessments on the GSEs.

**Object Classification** (in millions of dollars)

Identification code 537-5532-0-2-371	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	141	154	154
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	12	12	12
11.9 Total personnel compensation .....	155	168	168
12.1 Civilian personnel benefits .....	62	67	67
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	1	1	1
23.2 Rental payments to others .....	9		3
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	37	38	37
25.2 Other services from non-Federal sources .....	41	55	48
25.3 Other goods and services from Federal sources .....	7	7	7
25.7 Operation and maintenance of equipment .....	5	5	5
26.0 Supplies and materials .....	5	6	6
31.0 Equipment .....	12	13	13
94.0 Financial transfers .....	53	54	59
99.0 Direct obligations .....	391	418	418
99.0 Reimbursable obligations .....	2	2	2
99.5 Adjustment for rounding .....	3		
99.9 Total new obligations, unexpired accounts .....	396	420	420

**Employment Summary**

Identification code 537-5532-0-2-371	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	728	869	869

## OFFICE OF INSPECTOR GENERAL

**Program and Financing** (in millions of dollars)

Identification code 537-5564-0-2-371	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Office of Inspector General Reimbursable .....	54	59	59
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	5	
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	5	5	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	54	54	59
1930 Total budgetary resources available .....	59	59	59
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	12	8
3010 New obligations, unexpired accounts .....	54	59	59
3020 Outlays (gross) .....	-53	-63	-58
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	12	8	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	12	8
3200 Obligated balance, end of year .....	12	8	9

OFFICE OF INSPECTOR GENERAL—Continued  
Program and Financing—Continued

Identification code 537–5564–0–2–371	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	54	54	59
Outlays, gross:			
4100 Outlays from new mandatory authority .....	42	46	50
4101 Outlays from mandatory balances .....	11	17	8
4110 Outlays, gross (total) .....	53	63	58
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-54	-54	-59
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-1	9	-1

The Federal Housing Finance Agency Office of Inspector General (FHFA-OIG), established in the Housing and Economic Recovery Act of 2008, has duties and responsibilities that are intended to facilitate the efficient and effective conduct of FHFA in its capacity as the primary regulator of the housing Government-Sponsored Enterprises (GSEs) and conservator of Fannie Mae and Freddie Mac. The IG is funded through FHFA's direct assessments on the housing GSEs.

## Object Classification (in millions of dollars)

Identification code 537–5564–0–2–371	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	23	27	28
11.5 Other personnel compensation .....	2		
11.9 Total personnel compensation .....	25	27	28
12.1 Civilian personnel benefits .....	12	13	13
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	5	5	5
25.3 Other goods and services from Federal sources .....	5	7	7
25.7 Operation and maintenance of equipment .....	1	2	2
31.0 Equipment .....	2	2	2
32.0 Land and structures .....	2	1	
99.9 Total new obligations, unexpired accounts .....	54	59	59

## Employment Summary

Identification code 537–5564–0–2–371	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	117	155	155

## FEDERAL LABOR RELATIONS AUTHORITY

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses to carry out functions of the Federal Labor Relations Authority, pursuant to Reorganization Plan Numbered 2 of 1978, and the Civil Service Reform Act of 1978, including services authorized by 5 U.S.C. 3109, and including hire of experts and consultants, hire of passenger motor vehicles, and including official reception and representation expenses (not to exceed \$1,500) and rental of conference rooms in the District of Columbia and elsewhere, \$27,643,000, of which \$1,271,065 shall be for the Office of the Inspector General: Provided, That public members of the Federal Service Impasses Panel may be paid travel expenses and per diem in lieu of subsistence as authorized by law (5 U.S.C. 5703) for persons employed intermittently in the Government service, and compensation as authorized by 5 U.S.C. 3109: Provided further, That, notwithstanding 31 U.S.C. 3302, funds received from fees charged to non-Federal participants at labor-management relations conferences shall be credited to and merged with this account, to be available without further appropriation for the costs of carrying out these conferences.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 054–0100–0–1–805	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Authority .....	17	18	17
0002 Office of the General Counsel .....	11	11	10
0003 Federal Service Impasses Panel .....	1	1	1
0900 Total new obligations, unexpired accounts .....	29	30	28
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	30	30	28
1930 Total budgetary resources available .....	30	31	29
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	5	4
3010 New obligations, unexpired accounts .....	29	30	28
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-29	-31	-28
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	5	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	5	4
3200 Obligated balance, end of year .....	5	4	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	30	30	28
Outlays, gross:			
4010 Outlays from new discretionary authority .....	26	26	24
4011 Outlays from discretionary balances .....	3	5	4
4020 Outlays, gross (total) .....	29	31	28
4180 Budget authority, net (total) .....	30	30	28
4190 Outlays, net (total) .....	29	31	28

The Federal Labor Relations Authority (FLRA) is an independent administrative Federal agency created by Title VII of the Civil Service Reform Act of 1978 (the Statute) with a mission to carry out five statutory responsibilities: 1) determining the appropriateness of units for labor organization representation; 2) resolving complaints of unfair labor practices; 3) adjudicating exceptions to arbitrators' awards; 4) adjudicating legal issues relating to duty to bargain; and 5) resolving impasses during negotiations. All work throughout the agency is undertaken to support a single program—to administer and enforce the Statute by determining the respective rights of employees, agencies, and labor organizations in their relations with one another.

FLRA's authority is divided by law and by delegation among a three-member Authority and an Office of General Counsel, appointed by the President and subject to Senate confirmation; and the Federal Service Impasses Panel, which consists of ten part-time members appointed by the President.

FLRA does not initiate cases. Proceedings before FLRA originate from filings arising through the actions of Federal employees, Federal agencies, or Federal labor organizations. Nationwide, FLRA includes four Regional Offices and a Headquarters site in Washington, D.C.

**Authority.**—The Authority adjudicates appeals filed by either Federal agencies or Federal labor organizations on negotiability issues, exceptions to arbitration awards, representation petitions, eligibility of labor organizations for national consultation rights, and unfair labor practice complaints.

**Office of the General Counsel.**—The General Counsel investigates allegations of unfair labor practices. In addition, the General Counsel conducts elections concerning the exclusive recognition of labor organizations and certifies the results of elections.

**Federal Service Impasses Panel.**—The Panel resolves labor negotiation impasses between Federal agencies and labor organizations.

**Object Classification** (in millions of dollars)

Identification code 054-0100-0-1-805	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	17	19	16
11.5 Other personnel compensation .....	1		
11.9 Total personnel compensation .....	18	19	16
12.1 Civilian personnel benefits .....	6	6	5
23.1 Rental payments to GSA .....	2	2	3
25.2 Other services from non-Federal sources .....	1	2	2
25.3 Other goods and services from Federal sources .....	1	1	1
31.0 Equipment .....			1
99.0 Direct obligations .....	28	30	28
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	29	30	28

**Employment Summary**

Identification code 054-0100-0-1-805	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	110	108	85

**FEDERAL MARITIME COMMISSION****Federal Funds****SALARIES AND EXPENSES**

*For necessary expenses of the Federal Maritime Commission as authorized by section 46107 of title 46, United States Code, including services as authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles as authorized by section 1343(b) of title 31, United States Code; and uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code, \$40,000,000, of which \$2,000,000 shall remain available until September 30, 2027: Provided, That not to exceed \$3,500 shall be for official reception and representation expenses.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 065-0100-0-1-403	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Inspector General .....	1	1	1
0003 Operational and Administrative .....	37	37	37
0004 Multi-Year Operational and Administrative .....	1	2	2
0900 Total new obligations, unexpired accounts .....	39	40	40
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	40	40	40
1930 Total budgetary resources available .....	40	41	41
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	15	17
3010 New obligations, unexpired accounts .....	39	40	40
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-38	-38	-49
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	15	17	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	15	17
3200 Obligated balance, end of year .....	15	17	8
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	40	40	40
Outlays, gross:			
4010 Outlays from new discretionary authority .....	30	32	32

4011 Outlays from discretionary balances .....	8	6	17
4020 Outlays, gross (total) .....	38	38	49
4180 Budget authority, net (total) .....	40	40	40
4190 Outlays, net (total) .....	38	38	49

The Federal Maritime Commission (FMC or Commission) regulates oceanborne transportation in the foreign commerce of the United States. The principal statutes administered by the Commission are codified at 46 U.S.C. 40101-44106 and 46 U.S.C. 3503. The Commission monitors the economic activities of ocean common carriers, marine terminal operators (MTOs), ports, and ocean transportation intermediaries who operate in U.S. foreign commerce to ensure that they maintain just and reasonable practices.

**Competition:** The Commission reviews competitive activities of common carrier alliances and other agreements among common carriers and/or terminal operators and monitors the international ocean transportation supply chain. The Commission processes and reviews agreements, service contracts, and service arrangements for compliance with statutory requirements; and reviews common carriers' privately published tariff systems for accessibility, accuracy, and reasonable terms in accordance with its enforcement of 46 U.S.C. Part A - Ocean Shipping.

**Enforcement:** The Commission maintains an enforcement program designed to investigate and prosecute violations of the law, and to assist regulated entities in achieving compliance. The Commission detects and appropriately remedies malpractices and violations of the prohibited acts set forth in 46 U.S.C. 41101-41109 and investigates complaints about charges assessed by common carriers pursuant to 46 U.S.C. 41310. The Commission also monitors the laws and practices of foreign governments which could have a discriminatory or otherwise adverse impact on shipping conditions in U.S. trades, and imposes remedial action, as appropriate, pursuant to 46 U.S.C. 42101-42109 and 46 U.S.C. 42301-42307 as well as enforces special regulatory requirements applicable to carriers owned or controlled by foreign governments pursuant to 46 U.S.C. 40701-40706.

**Public Assistance:** The Commission offers a voluntary information dispute resolution program to assist international ocean industry stakeholders with commercial disputes.

**Ocean Transportation Intermediaries (OTIs):** The Commission issues licenses to qualified OTIs operating in the United States and ensures that U.S. OTIs are bonded or maintain other evidence of financial responsibility pursuant to 46 U.S.C. 40901-40904.

**Passenger Vessel Operators:** The Commission ensures that passenger vessel operators demonstrate adequate financial responsibility to indemnify passengers in the event of nonperformance of voyages or passenger injury or death pursuant to 46 U.S.C. 44101-44106; and maintain liability insurance in accordance with 46 U.S.C. 3503(b)(1)(C).

**Object Classification** (in millions of dollars)

Identification code 065-0100-0-1-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	18	18	18
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	20	20	20
12.1 Civilian personnel benefits .....	7	8	8
23.1 Rental payments to GSA .....	2	3	3
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	4	3	3
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	3	3	3
31.0 Equipment .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	39	40	40

## SALARIES AND EXPENSES—Continued

## Employment Summary

Identification code 065–0100–0–1–403	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	127	133	133

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
065–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	1		
General Fund Offsetting receipts from the public .....	1		

## FEDERAL MEDIATION AND CONCILIATION SERVICE

## Federal Funds

## SALARIES AND EXPENSES

For expenses necessary to carry out the closure of the Federal Mediation and Conciliation Service, \$7,400,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 093–0100–0–1–505	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Dispute mediation and preventive mediation, public information, and grants .....	43	43	2
0002 Arbitration services .....	1	1	1
0003 Management and administrative support .....	10	10	4
0091 Direct program activities, subtotal .....	54	54	7
0101 Internal Training and Education .....	1	1	1
0799 Total direct obligations .....	55	55	8
0801 Reimbursable program activity .....	2	3	
0900 Total new obligations, unexpired accounts .....	57	58	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	10	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	54	54	7
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	2	1
1701 Change in uncollected payments, Federal sources .....	2		
1750 Spending auth from offsetting collections, disc (total) .....	5	2	1
1900 Budget authority (total) .....	59	56	8
1930 Total budgetary resources available .....	68	66	16
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	10	8	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	11	8
3010 New obligations, unexpired accounts .....	57	58	8
3020 Outlays (gross) .....	-57	-61	-11
3050 Unpaid obligations, end of year .....	11	8	5
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-6	-6
3070 Change in uncollected pymts, Fed sources, unexpired .....	-2		
3090 Uncollected pymts, Fed sources, end of year .....	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	5	2
3200 Obligated balance, end of year .....	5	2	-1

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	59	56	8
Outlays, gross:			
4010 Outlays from new discretionary authority .....	48	51	7
4011 Outlays from discretionary balances .....	9	10	4
4020 Outlays, gross (total) .....	57	61	11
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-1	
4033 Non-Federal sources .....	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-3	-2	-1
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-2		
4060 Additional offsets against budget authority only (total) .....	-2		
4070 Budget authority, net (discretionary) .....	54	54	7
4080 Outlays, net (discretionary) .....	54	59	10
4180 Budget authority, net (total) .....	54	54	7
4190 Outlays, net (total) .....	54	59	10

The Budget proposes to eliminate the Federal Mediation and Conciliation Service (FMCS), consistent with the President's efforts to decrease the size of the Federal Government to enhance accountability, reduce waste, and reduce unnecessary governmental entities. This account provides funding for the orderly closure of FMCS.

The Federal Mediation and Conciliation Service (FMCS) provides assistance to parties in labor disputes in industries affecting commerce through conciliation and mediation.

**Dispute Mediation.**—FMCS assists labor and management in the mediation disputes, other than those involving rail and air transportation, whenever such disputes threaten to cause a substantial interruption of interstate commerce or a major impairment to the national defense. FMCS also makes mediation and conciliation services available to Federal agencies and organizations representing Federal employees in the resolution of negotiation disputes. FMCS provides mandatory mediation and, where necessary, impartial boards of inquiry to assist in resolving labor disputes involving private nonprofit health care institutions.

**Arbitration Services.**—FMCS assists parties in disputes by utilizing the arbitration process for the resolution of disputes arising under or in the negotiation of collective bargaining agreements in the private and public sectors.

**Management and Administrative Support.**—This activity provides for overall management and administration, policy planning, research and evaluation, and employee development.

## Object Classification (in millions of dollars)

Identification code 093–0100–0–1–505	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	28	35	3
12.1 Civilian personnel benefits .....	10	11	1
21.0 Travel and transportation of persons .....	2	1	
23.1 Rental payments to GSA .....	3	2	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	
25.2 Other services from non-Federal sources .....	3	1	1
25.3 Other goods and services from Federal sources .....	3	2	1
25.7 Operation and maintenance of equipment .....	2	1	1
26.0 Supplies and materials .....	1	1	
31.0 Equipment .....	2		
99.0 Direct obligations .....	55	55	8
99.0 Reimbursable obligations .....	2	3	
99.9 Total new obligations, unexpired accounts .....	57	58	8

## Employment Summary

Identification code 093–0100–0–1–505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	192	191	16
2001 Reimbursable civilian full-time equivalent employment .....	12	16	



## FEDERAL MINE SAFETY AND HEALTH REVIEW COMMISSION

### Federal Funds

#### SALARIES AND EXPENSES

For expenses necessary for the Federal Mine Safety and Health Review Commission, \$16,890,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 368–2800–0–1–554	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Appellate Level .....	8	4	8
0002 Trial Level .....	9	10	9
0003 Commission support .....		4	
0900 Total new obligations, unexpired accounts .....	17	18	17
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	18	18	17
1900 Budget authority (total) .....	18	18	17
1930 Total budgetary resources available .....	18	18	17
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	4	4
3010 New obligations, unexpired accounts .....	17	18	17
3020 Outlays (gross) .....	-17	-18	-18
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	4	4	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	4	4
3200 Obligated balance, end of year .....	4	4	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	18	18	17
Outlays, gross:			
4010 Outlays from new discretionary authority .....	15	15	15
4011 Outlays from discretionary balances .....	2	3	3
4020 Outlays, gross (total) .....	17	18	18
4180 Budget authority, net (total) .....	18	18	17
4190 Outlays, net (total) .....	17	18	18

The Federal Mine Safety and Health Review Commission reviews and decides contested enforcement actions of the Secretary of Labor under the Federal Mine Safety and Health Act of 1977, as amended by the Mine Improvement and New Emergency Response Act of 2006. The Commission also adjudicates claims by miners and miners' representatives concerning their rights under law. The Commission holds fact-finding hearings and issues orders affirming, modifying, or vacating the Secretary's enforcement actions.

#### Object Classification (in millions of dollars)

Identification code 368–2800–0–1–554	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	7	10	10
11.3 Other than full-time permanent .....	1		
11.9 Total personnel compensation .....	8	10	10
12.1 Civilian personnel benefits .....	3	3	3
23.1 Rental payments to GSA .....	2	2	2
25.1 Advisory and assistance services .....	1		
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	2	2	1
99.0 Direct obligations .....	17	18	17
99.9 Total new obligations, unexpired accounts .....	17	18	17

### Employment Summary

Identification code 368–2800–0–1–554	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	58	67	55

## FEDERAL PERMITTING IMPROVEMENT STEERING COUNCIL

### Federal Funds

#### ENVIRONMENTAL REVIEW IMPROVEMENT FUND

For the Environmental Review Improvement Fund established pursuant to 42 U.S.C. 4370m–8(d), \$10,000,000, to remain available until expended, including for the payment of salaries, and the employment of experts and consultants under section 3109 of title 5, United States Code.

#### Program and Financing (in millions of dollars)

Identification code 473–5761–0–2–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	119	88	54
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	335	218	131
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	336	218	131
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			10
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1	1	
1900 Budget authority (total) .....	1	1	10
1930 Total budgetary resources available .....	337	219	141
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	218	131	87
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	123	88
3010 New obligations, unexpired accounts .....	119	88	54
3020 Outlays (gross) .....	-16	-123	-58
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	123	88	84
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	21	123	88
3200 Obligated balance, end of year .....	123	88	84
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	10
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	1	6
4011 Outlays from discretionary balances .....	5	1	
4020 Outlays, gross (total) .....	6	2	6
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	10	121	52
4180 Budget authority, net (total) .....	1	1	10
4190 Outlays, net (total) .....	16	123	58

The 2026 Budget requests \$10 million for the Federal Permitting Improvement Steering Council (Permitting Council). This request supports the authorized activities of the Permitting Council established under Title 41 of the Fixing America's Surface Transportation Act (FAST Act) (Public Law 114–94), as well as the authority of the Executive Director to use the Environmental Review Improvement Fund. The Permitting Council leads Government-wide efforts to improve the transparency, predictability, and accountability of the Federal environmental review and authorization process for qualifying infrastructure projects.

## ENVIRONMENTAL REVIEW IMPROVEMENT FUND—Continued

## Object Classification (in millions of dollars)

Identification code 473–5761–0–2–808	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2	3	3
11.3 Other than full-time permanent .....	1		
11.9 Total personnel compensation .....	3	3	3
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	12	3	5
25.3 Other goods and services from Federal sources .....	97	76	39
41.0 Grants, subsidies, and contributions .....	5	5	5
99.0 Direct obligations .....	118	88	53
99.5 Adjustment for rounding .....	1		1
99.9 Total new obligations, unexpired accounts .....	119	88	54

## Employment Summary

Identification code 473–5761–0–2–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	18	20	20

## FEDERAL TRADE COMMISSION

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses of the Federal Trade Commission, including uniforms or allowances therefor, as authorized by 5 U.S.C. 5901–5902; services as authorized by 5 U.S.C. 3109; hire of passenger motor vehicles; and not to exceed \$2,000 for official reception and representation expenses, \$383,600,000, to remain available until expended, of which not less than \$2,700,000 shall be for necessary expenses of the Office of Inspector General: Provided, That not to exceed \$300,000 shall be available for use to contract with a person or persons for collection services in accordance with the terms of 31 U.S.C. 3718: Provided further, That, notwithstanding any other provision of law, not to exceed \$300,954,000 of offsetting collections derived from fees collected for premerger notification filings under the Hart-Scott-Rodino Antitrust Improvements Act of 1976 (15 U.S.C. 18a), regardless of the year of collection, shall be retained and used for necessary expenses in this appropriation: Provided further, That, notwithstanding any other provision of law, not to exceed \$15,000,000 in offsetting collections derived from fees to implement and enforce the Telemarketing Sales Rule, promulgated under the Telemarketing and Consumer Fraud and Abuse Prevention Act (15 U.S.C. 6101 et seq.), shall be credited to this account, and be retained and used for necessary expenses in this appropriation: Provided further, That the sum herein appropriated from the general fund shall be reduced as such offsetting collections are received during fiscal year 2026 so as to result in a final fiscal year 2026 appropriation from the general fund estimated at no more than \$67,646,000: Provided further, That none of the funds made available to the Federal Trade Commission may be used to implement subsection (e)(2)(B) of section 43 of the Federal Deposit Insurance Act (12 U.S.C. 1831t).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 029–0100–0–1–376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Protect Consumers .....	225	213	195
0002 Maintain Competition .....	228	213	189
0192 Subtotal, direct program .....	453	426	384
0799 Total direct obligations .....	453	426	384
0803 Salaries and Expenses (Reimbursable) .....	1	2	1
0900 Total new obligations, unexpired accounts .....	454	428	385
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	67	53	57
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	67	51	
1011 Unobligated balance transfer from other acct [047–0616] .....	3		

1021 Recoveries of prior year unpaid obligations .....	11	4	5
1070 Unobligated balance (total) .....	81	57	62
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation [Net General Fund Appropriation] .....	167	141	68
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (cash) - HSR .....	245	271	301
1700 Offsetting collections (cash) - Do Not Call .....	16	14	15
1700 Offsetting collections (cash) - Reimb .....	1	2	1
1701 Change in uncollected payments, Federal sources .....	-1		
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations) .....	-2		
1750 Spending auth from offsetting collections, disc (total) .....	259	287	317
1900 Budget authority (total) .....	426	428	385
1930 Total budgetary resources available .....	507	485	447
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	53	57	62

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	97	86	173
3010 New obligations, unexpired accounts .....	454	428	385
3020 Outlays (gross) .....	-454	-337	-361
3040 Recoveries of prior year unpaid obligations, unexpired .....	-11	-4	-5
3050 Unpaid obligations, end of year .....	86	173	192
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	95	85	172
3200 Obligated balance, end of year .....	85	172	191

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	426	428	385
Outlays, gross:			
4010 Outlays from new discretionary authority .....	380	198	131
4011 Outlays from discretionary balances .....	73	138	230
4020 Outlays, gross (total) .....	453	336	361
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-2	-1
4034 Offsetting governmental collections .....	-261	-285	-316
4040 Offsets against gross budget authority and outlays (total) ....	-262	-287	-317
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1		
4070 Budget authority, net (discretionary) .....	165	141	68
4080 Outlays, net (discretionary) .....	191	49	44
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	1	
4180 Budget authority, net (total) .....	165	141	68
4190 Outlays, net (total) .....	192	50	44

## Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections .....		2	2
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	2	2	2

The FTC's mission is to protect consumers and competition by preventing anticompetitive, deceptive, and unfair business practices through law enforcement, advocacy, and education without unduly burdening legitimate business activity. The FTC's mission is based on a vision of a vibrant economy characterized by vigorous competition and consumer access to accurate information.

**Protect Consumers.**—This goal is to prevent fraud, deception, and unfair business practices in the marketplace. The agency works to accomplish this goal through three objectives: 1) Identify and take actions to address deceptive or unfair practices that harm consumers; 2) Provide the public with knowledge and tools to prevent harm to consumers; and 3) Collaborate with domestic and international partners to enhance consumer protection.

**Promote Competition.**—This goal is to prevent anticompetitive mergers and other anticompetitive business practices in the marketplace. The agency works to accomplish this goal through three objectives: 1) Identify and take actions to address anticompetitive mergers and practices that harm

consumers; 2) Engage in effective research and stakeholder outreach to promote competition, advance its understanding, and create awareness of its benefits to consumers; and 3) Collaborate with domestic partners and international partners to preserve and promote competition.

The 2026 Budget includes a program level for the Commission of \$383.6 million, funded by \$67.6 million from the General Fund of the U.S. Treasury and offsetting collections from two sources: \$301 million from fees for Hart-Scott-Rodino Act premerger notification filings as authorized by 15 U.S.C. 18a and \$15 million from fees sufficient to implement and enforce the Telemarketing Sales Rule, promulgated under the Telemarketing and Consumer Fraud and Abuse Prevention Act (15 U.S.C. 6101 et seq., as amended).

#### Object Classification (in millions of dollars)

Identification code 029-0100-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	200	200	187
11.3 Other than full-time permanent .....	11		
11.5 Other personnel compensation .....	7	5	4
11.8 Special personal services payments .....	1		
11.9 Total personnel compensation .....	219	205	191
12.1 Civilian personnel benefits .....	74	72	67
13.0 Benefits for former personnel .....	1		
21.0 Travel and transportation of persons .....	2	3	2
23.1 Rental payments to GSA .....	26	26	12
23.3 Communications, utilities, and miscellaneous charges .....	5	5	5
24.0 Printing and reproduction .....	3	3	3
25.1 Advisory and assistance services .....	92	82	74
25.2 Other services from non-Federal sources .....	6	5	5
25.4 Operation and maintenance of facilities .....	2	2	2
25.7 Operation and maintenance of equipment .....	19	21	21
31.0 Equipment .....	3	1	1
32.0 Land and structures .....	1	1	1
99.0 Direct obligations .....	453	426	384
99.0 Reimbursable obligations .....	1	2	1
99.9 Total new obligations, unexpired accounts .....	454	428	385

#### Employment Summary

Identification code 029-0100-0-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,292	1,235	1,100
2001 Reimbursable civilian full-time equivalent employment .....	2	1	1

#### GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
029-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	2		
General Fund Offsetting receipts from the public .....	2		

## GULF COAST ECOSYSTEM RESTORATION COUNCIL

### Federal Funds

GULF COAST ECOSYSTEM RESTORATION COUNCIL

#### Program and Financing (in millions of dollars)

Identification code 471-1770-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Comprehensive Plan Administration Expense .....	2	2	2
0002 Comprehensive Plan Program Expense .....	177	113	112
0003 Spill Impact Program and Projects .....	71	141	141

0900 Total new obligations, unexpired accounts .....	250	256	255
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	238	291	279
1021 Recoveries of prior year unpaid obligations .....	1	6	1
1070 Unobligated balance (total) .....	239	297	280
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	200	238	166
1801 Change in uncollected payments, Federal sources .....	102		184
1850 Spending auth from offsetting collections, mand (total) .....	302	238	350
1930 Total budgetary resources available .....	541	535	630
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	291	279	375

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	682	852	864
3010 New obligations, unexpired accounts .....	250	256	255
3020 Outlays (gross) .....	-79	-238	-166
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-6	-1
3050 Unpaid obligations, end of year .....	852	864	952
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-644	-746	-746
3070 Change in uncollected pymts, Fed sources, unexpired .....	-102		-184
3090 Uncollected pymts, Fed sources, end of year .....	-746	-746	-930
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	38	106	118
3200 Obligated balance, end of year .....	106	118	22

#### Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	302	238	350
Outlays, gross:			
4100 Outlays from new mandatory authority .....	8	8	8
4101 Outlays from mandatory balances .....	71	230	158
4110 Outlays, gross (total) .....	79	238	166
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-200	-238	-166
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-102		-184
4170 Outlays, net (mandatory) .....	-121		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-121		

The Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (sections 1601-1608 of Public Law 112-141 (33 U.S.C. 1321(t) and note)) (RE-STORE Act) dedicates 80 percent of civil and administrative penalties paid under the Clean Water Act by responsible parties in connection with the Deepwater Horizon oil spill to the Gulf Coast Restoration Trust Fund (Trust Fund). These funds are to be used for ecosystem restoration and economic recovery in the Gulf Coast region.

In addition to establishing the Trust Fund, the RESTORE Act established the Gulf Coast Ecosystem Restoration Council (Council). The Council includes the Governors of the States of Alabama, Florida, Louisiana, Mississippi and Texas, the Secretaries of the U.S. Departments of Agriculture, Army, Commerce, Homeland Security and the Interior, and the Administrator of the U.S. Environmental Protection Agency. The Council has oversight over the expenditure of sixty percent of the funds made available from the Trust Fund. Thirty percent is administered by the Council for Gulf Coast restoration and recovery under the Council-Selected Restoration Component, and thirty percent is allocated to the state Council members under the Spill Impact Component for Gulf Coast restoration and recovery programs pursuant to state-developed State Expenditure Plans.

#### Object Classification (in millions of dollars)

Identification code 471-1770-0-1-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	4	4	4
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1

GULF COAST ECOSYSTEM RESTORATION COUNCIL—Continued

Object Classification—Continued

Identification code 471–1770–0–1–452		2024 actual	2025 est.	2026 est.
25.3	Other goods and services from Federal sources .....	2	2	2
41.0	Grants, subsidies, and contributions .....	241	248	247
99.0	Direct obligations .....	249	256	255
99.5	Adjustment for rounding .....	1		
99.9	Total new obligations, unexpired accounts .....	250	256	255

Employment Summary

Identification code 471–1770–0–1–452		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment .....	25	25	25

HARRY S TRUMAN SCHOLARSHIP FOUNDATION

Federal Funds

PAYMENT TO THE HARRY S TRUMAN SCHOLARSHIP MEMORIAL TRUST FUND

SALARIES AND EXPENSES

For payment to the Harry S Truman Scholarship Foundation Trust Fund, established by section 10 of Public Law 93–642, \$2,000,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 372–0950–0–1–502		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Payment to the Harry S Truman Scholarship Memorial Trust Fund .....	3	3	2
0900	Total new obligations, unexpired accounts (object class 94.0) .....	3	3	2
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	3	3	2
1930	Total budgetary resources available .....	3	3	2
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	3	3	2
3020	Outlays (gross) .....	-3	-3	-2
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	3	3	2
Outlays, gross:				
4010	Outlays from new discretionary authority .....	3	3	2
4180	Budget authority, net (total) .....	3	3	2
4190	Outlays, net (total) .....	3	3	2

Public Law 93–642 established the Harry S Truman Scholarship Foundation to operate the scholarship program that is the permanent Federal memorial to the 33rd President of the United States. This account reflects appropriations made for payment to the Harry S Truman Scholarship Foundation Trust Fund.

Trust Funds

HARRY S TRUMAN MEMORIAL SCHOLARSHIP TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 372–8296–0–7–502		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	32	32	33

Receipts:

Current law:				
1140	Interest on Investments, Harry S Truman Memorial Scholarship Trust Fund .....	2	1	1
1140	General Fund Payment, Harry S Truman Scholarship Trust Fund .....	3	3	2
1199	Total current law receipts .....	5	4	3
1999	Total receipts .....	5	4	3
2000	Total: Balances and receipts .....	37	36	36
Appropriations:				
Current law:				
2101	Harry S Truman Memorial Scholarship Trust Fund .....	-5	-3	-2
5099	Balance, end of year .....	32	33	34

Program and Financing (in millions of dollars)

Identification code 372–8296–0–7–502		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Scholarship awards .....	2	2	1
0002	Program administration .....		1	1
0900	Total new obligations, unexpired accounts .....	2	3	2
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	22	25	25
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	5	3	2
1930	Total budgetary resources available .....	27	28	27
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	25	25	25
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	2	3	2
3020	Outlays (gross) .....	-2	-3	-2
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	5	3	2
Outlays, gross:				
4100	Outlays from new mandatory authority .....	2	3	2
4180	Budget authority, net (total) .....	5	3	2
4190	Outlays, net (total) .....	2	3	2
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	10	35	35
5001	Total investments, EOY: Federal securities: Par value .....	35	35	35

Appropriations in 1975 and 1976, totaling \$30 million, established the Foundation's trust fund. The funds have been invested by the Secretary of the Treasury in U.S. Treasury securities, and the interest earned on these funds is available for carrying out the activities of the Foundation. The Foundation receives appropriations that are deposited in the trust fund and available for obligation.

The Foundation awards scholarships for qualified students who demonstrate outstanding potential for and interest in careers in public service at the local, State, or Federal level or in the non-profit sector. In its annual competition, the Foundation selects up to 65 new Truman Scholars. The maximum award is \$30,000 toward a graduate level degree program.

*Scholarship awards.*—This activity is comprised of scholarships awarded to cover eligible educational expenses.

*Program administration.*—This activity covers all costs of operating the program, including annual program announcement, interview and selection of Truman Scholars, calculation and disbursement of scholarship awards, monitoring of student progress, and special services and activities for scholars, including an orientation week for new scholars, a summer education and internship program, and workshops and conferences.

Object Classification (in millions of dollars)			
Identification code 372–8296–0–7–502	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	.....	.....
12.1 Civilian personnel benefits .....	.....	1	1
41.0 Grants, subsidies, and contributions .....	1	2	1
99.0 Direct obligations .....	2	3	2
99.9 Total new obligations, unexpired accounts .....	2	3	2

Employment Summary			
Identification code 372–8296–0–7–502	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5	5	5

## INSTITUTE OF AMERICAN INDIAN AND ALASKA NATIVE CULTURE AND ARTS DEVELOPMENT

### Federal Funds

#### PAYMENT TO THE INSTITUTE

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 373–2900–0–1–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to the Institute .....	13	12	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	13	12	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	13	12	.....
1930 Total budgetary resources available .....	13	12	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	13	12	.....
3020 Outlays (gross) .....	-13	-12	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	13	12	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	13	12	.....
4180 Budget authority, net (total) .....	13	12	.....
4190 Outlays, net (total) .....	13	12	.....

The 2026 Budget proposes to eliminate funding for the Institute of American Indian and Alaska Native Culture and Arts Development.

## INSTITUTE OF MUSEUM AND LIBRARY SERVICES

### Federal Funds

#### OFFICE OF MUSEUM AND LIBRARY SERVICES: GRANTS AND ADMINISTRATION

*For necessary expenses to carry out the closure of the Institute of Museum and Library Services, \$6,000,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 474–0300–0–1–503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Assistance for museums .....	56	56	.....
0002 Assistance for libraries .....	211	211	.....
0003 Administration .....	28	28	6

0799 Total direct obligations .....	295	295	6
0801 Reimbursable program activity .....	9	18	.....
0900 Total new obligations, unexpired accounts .....	304	313	6

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	4	4
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	.....	.....
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	4	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	295	295	6
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	9	18	.....
1900 Budget authority (total) .....	304	313	6
1930 Total budgetary resources available .....	308	317	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	4	4

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	396	402	223
3010 New obligations, unexpired accounts .....	304	313	6
3020 Outlays (gross) .....	-292	-492	-212
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	402	223	17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	396	402	223
3200 Obligated balance, end of year .....	402	223	17

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	304	313	6
Outlays, gross:			
4010 Outlays from new discretionary authority .....	48	106	2
4011 Outlays from discretionary balances .....	239	386	210
4020 Outlays, gross (total) .....	287	492	212
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-9	-18	.....
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	5	.....	.....
4180 Budget authority, net (total) .....	295	295	6
4190 Outlays, net (total) .....	283	474	212

The Institute of Museum and Library Services (IMLS) is the primary source of Federal support for the nation's libraries and museums. The Institute's organization, mission, and functions are defined in the Museum and Library Services Act, as amended, Public Law 115–410; the National Museum of African American History and Culture Act, Public Law 108–184; and the National Museum of the American Latino Act, Public Law 116–260, the Consolidated Appropriations Act, 2021. The Budget proposes to eliminate funding for several independent agencies, including the Institute of Museum and Library Services (IMLS), as part of the Administration's plan to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Budget requests \$6,000,000 to conduct an orderly closeout of IMLS beginning in 2026.

#### Object Classification (in millions of dollars)

Identification code 474–0300–0–1–503	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	11	11	2
12.1 Civilian personnel benefits .....	4	4	1
23.1 Rental payments to GSA .....	1	1	1
25.2 Other services from non-Federal sources .....	12	12	2
41.0 Grants, subsidies, and contributions .....	267	267	.....
99.0 Direct obligations .....	295	295	6
99.0 Reimbursable obligations .....	9	18	.....
99.9 Total new obligations, unexpired accounts .....	304	313	6

OFFICE OF MUSEUM AND LIBRARY SERVICES: GRANTS AND  
ADMINISTRATION—Continued

Employment Summary

Identification code 474–0300–0–1–503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	79	77	13

INTELLIGENCE COMMUNITY MANAGEMENT ACCOUNT

Federal Funds

INTELLIGENCE COMMUNITY MANAGEMENT ACCOUNT

For necessary expenses of the Intelligence Community Management Account,  
\$642,000,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 467–0401–0–1–054	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Intelligence community management .....	621	629	642
0801 Intelligence Community Management Account (Reimbursable) .....	32	58	58
0900 Total new obligations, unexpired accounts .....	653	687	700

<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	627	629	642
1121 Appropriations transferred from other acct [057–3600] ....	2		
1160 Appropriation, discretionary (total) .....	629	629	642
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	31	58	58
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	32	58	58
1900 Budget authority (total) .....	661	687	700
1930 Total budgetary resources available .....	661	687	700
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-8		

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	109	202	194
3010 New obligations, unexpired accounts .....	653	687	700
3011 Obligations ("upward adjustments"), expired accounts .....	46		
3020 Outlays (gross) .....	-587	-695	-699
3041 Recoveries of prior year unpaid obligations, expired .....	-19		
3050 Unpaid obligations, end of year .....	202	194	195
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	108	200	192
3200 Obligated balance, end of year .....	200	192	193

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	661	687	700
Outlays, gross:			
4010 Outlays from new discretionary authority .....	493	530	540
4011 Outlays from discretionary balances .....	94	165	159
4020 Outlays, gross (total) .....	587	695	699
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-37	-58	-58
4033 Non-Federal sources: .....	-35		
4040 Offsets against gross budget authority and outlays (total) ....	-72	-58	-58
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4052 Offsetting collections credited to expired accounts .....	41		
4060 Additional offsets against budget authority only (total) .....	40		

4070 Budget authority, net (discretionary) .....	629	629	642
4080 Outlays, net (discretionary) .....	515	637	641
4180 Budget authority, net (total) .....	629	629	642
4190 Outlays, net (total) .....	515	637	641

The Intelligence Community Management Account (ICMA) provides resources that directly support the Director of National Intelligence (DNI) in managing intelligence integration across the Intelligence Community (IC), such as the IC Inspector General, the IC Chief Information Officer, the Civil Liberties, Privacy, and Transparency Office and the IC Chief Financial Officer responsible for oversight of the National Intelligence Program annual budget cycle.

The ICMA funds the support functions of the Office of the Director of National Intelligence, including Legislative Affairs, General Counsel, Chief Operating Officer, Strategic Communications, and Military Affairs. ICMA also includes the Policy and Capabilities Directorate which is focused on policy and strategy, acquisitions and procurement, facilities, human capital, domestic engagement, information sharing and data, and science and technology initiatives.

Finally, the ICMA also funds select IC elements such as the National Intelligence Council, the President's Daily Briefing Staff, and the National Intelligence University. These elements are the DNI's principal advisory sources in executing their IC-wide management responsibilities and executing their role as advisor to the President. The National Intelligence Council provides analytical support to the DNI and to senior policy makers. The President's Daily Briefing Staff supports the production of the daily intelligence briefing provided to the President and his senior staff. The National Intelligence University is a federal degree-granting institution with a far-reaching mission to educate and prepare intelligence officers .

Object Classification (in millions of dollars)

Identification code 467–0401–0–1–054	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	168	170	174
11.5 Other personnel compensation .....	11	12	12
11.9 Total personnel compensation .....	179	182	186
12.1 Civilian personnel benefits .....	52	41	41
21.0 Travel and transportation of persons .....	10	9	9
22.0 Transportation of things .....	5	5	5
23.1 Rental payments to GSA .....	2	1	1
23.3 Communications, utilities, and miscellaneous charges .....	4	4	4
24.0 Printing and reproduction .....	1	2	3
25.1 Advisory and assistance services .....	179	259	264
25.2 Other services from non-Federal sources .....	79	32	32
25.3 Other goods and services from Federal sources .....	3	6	6
25.4 Operation and maintenance of facilities .....	19	15	16
25.5 Research and development contracts .....	5	2	2
25.7 Operation and maintenance of equipment .....	77	66	68
26.0 Supplies and materials .....	3	1	1
31.0 Equipment .....	4	4	4
99.0 Direct obligations .....	622	629	642
99.0 Reimbursable obligations .....	31	58	58
99.9 Total new obligations, unexpired accounts .....	653	687	700

Employment Summary

Identification code 467–0401–0–1–054	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	948	984	980

INTERNATIONAL TRADE COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the International Trade Commission, including hire of passenger motor vehicles and services as authorized by section 3109 of title 5, United States Code, and not to exceed \$2,250 for official reception and representation expenses, \$134,000,000, to remain available until expended, of which not less than

\$2,096,176 shall be for the Office of Inspector General in carrying out the Inspector General Act of 1978 (5 U.S.C. 401 et seq.).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

### Program and Financing (in millions of dollars)

Identification code 034-0100-0-1-153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Research, investigations, and reports .....	130	131	134
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	9	
1021 Recoveries of prior year unpaid obligations .....	5		
1070 Unobligated balance (total) .....	17	9	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	122	122	134
1930 Total budgetary resources available .....	139	131	134
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	22	27	16
3010 New obligations, unexpired accounts .....	130	131	134
3020 Outlays (gross) .....	-120	-142	-133
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050 Unpaid obligations, end of year .....	27	16	17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	22	27	16
3200 Obligated balance, end of year .....	27	16	17
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	122	122	134
Outlays, gross:			
4010 Outlays from new discretionary authority .....	104	115	126
4011 Outlays from discretionary balances .....	16	27	7
4020 Outlays, gross (total) .....	120	142	133
4180 Budget authority, net (total) .....	122	122	134
4190 Outlays, net (total) .....	120	142	133

The U.S. International Trade Commission (Commission) is an independent, nonpartisan Federal agency with specific responsibilities in investigating, adjudicating, and enforcing certain U.S. trade laws, providing relevant and timely analysis to the President and the Congress on trade issues, and maintaining the Harmonized Tariff Schedule of the United States (HTS).

For FY 2026, the Commission requests an appropriation of \$134 million to support its authorized operations. Pursuant to section 175 of the Trade Act of 1974, the budget estimates for the Commission are transmitted to Congress without revision by the President.

The Commission has three long-standing, statutory mandates: (1) to investigate and make determinations in proceedings involving imports claimed to injure a domestic industry, violations of U.S. intellectual property rights, or other unfair methods of competition in connection with imported goods; (2) to provide independent analysis and information on tariffs, trade, and competitiveness to the Congress and the President; and (3) to maintain the Harmonized Tariff Schedule of the United States (HTS).

### Object Classification (in millions of dollars)

Identification code 034-0100-0-1-153	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	59	65	67
11.3 Other than full-time permanent .....	6	5	5
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	67	72	74
12.1 Civilian personnel benefits .....	23	26	25
23.1 Rental payments to GSA .....	11	11	11
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	4	2	2
25.2 Other services from non-Federal sources .....	2	1	1

25.3 Other goods and services from Federal sources .....	5	4	5
25.7 Operation and maintenance of equipment .....	11	10	10
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	2	1	1
32.0 Land and structures .....	1		
99.0 Direct obligations .....	130	131	133
99.5 Adjustment for rounding .....			1
99.9 Total new obligations, unexpired accounts .....	130	131	134

### Employment Summary

Identification code 034-0100-0-1-153	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	420	437	437

## JAMES MADISON MEMORIAL FELLOWSHIP FOUNDATION

### Trust Funds

#### JAMES MADISON MEMORIAL FELLOWSHIP TRUST FUND

### Special and Trust Fund Receipts (in millions of dollars)

Identification code 381-8282-0-7-502	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1140 Earnings on Investments, James Madison Memorial Fellowship Foundation .....	2	2	2
2000 Total: Balances and receipts .....	2	2	2
Appropriations:			
Current law:			
2101 James Madison Memorial Fellowship Trust Fund .....	-2	-2	-2
5099 Balance, end of year .....			

### Program and Financing (in millions of dollars)

Identification code 381-8282-0-7-502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Fellowship awards .....	3	2	1
0002 Program administration .....		1	1
0900 Total new obligations, unexpired accounts .....	3	3	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	37	36	35
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	2	2
1930 Total budgetary resources available .....	39	38	37
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	36	35	35
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	2
3010 New obligations, unexpired accounts .....	3	3	2
3020 Outlays (gross) .....	-3	-3	-2
3050 Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	2
3200 Obligated balance, end of year .....	2	2	2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	1	1
4101 Outlays from mandatory balances .....	1	2	1
4110 Outlays, gross (total) .....	3	3	2
4180 Budget authority, net (total) .....	2	2	2
4190 Outlays, net (total) .....	3	3	2

## JAMES MADISON MEMORIAL FELLOWSHIP TRUST FUND—Continued

## Program and Financing—Continued

Identification code 381–8282–0–7–502	2024 actual	2025 est.	2026 est.
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	37	37	37
5001 Total investments, EOY: Federal securities: Par value .....	37	37	37

Public Laws 99–500, 101–208, and 102–221 established the James Madison Memorial Fellowship Foundation to operate a fellowship program to encourage graduate study of the framing, principles, and history of the American Constitution. Appropriations of \$10 million in 1988 and 1989 established the Foundation's trust fund. The funds have been invested by the Secretary of the Treasury in U.S. Treasury securities, and the interest earned on these funds is available for carrying out the activities of the Foundation. Funds raised from private sources and the surcharges from commemorative coin sales are also placed in the trust fund.

The Foundation is authorized to award graduate fellowships of up to \$24,000 to high school teachers of American history, American government, and civics. College seniors and recent college graduates who want to become secondary school teachers of these subjects are also eligible.

**Fellowship awards.**—This activity is comprised of fellowship awards to cover educational expenses. It also supports the Foundation's annual Summer Institute on the U.S. Constitution, which all current fellows are required to attend. The Institute is an intensive educational experience that will ensure that all fellows know the history of the framing, ratification, and implementation of the U.S. Constitution and the Bill of Rights.

**Program administration.**—This activity covers the costs of planning, fund-raising, and the operation of the fellowship program.

## Object Classification (in millions of dollars)

Identification code 381–8282–0–7–502	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
41.0 Grants, subsidies, and contributions .....	2	2	1
99.0 Direct obligations .....	3	3	2
99.9 Total new obligations, unexpired accounts .....	3	3	2

## Employment Summary

Identification code 381–8282–0–7–502	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	6	5	5

## JAPAN-UNITED STATES FRIENDSHIP COMMISSION

## Trust Funds

## JAPAN-UNITED STATES FRIENDSHIP TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 382–8025–0–7–154	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	35	35	36
<b>Receipts:</b>			
<b>Current law:</b>			
1140 Interest on Investment in Public Debt Securities, Japan-United States Friendship Commission .....	2	3	3
2000 Total: Balances and receipts .....	37	38	39
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Japan-United States Friendship Trust Fund .....	-2	-2	-2
5099 Balance, end of year .....	35	36	37

## Program and Financing (in millions of dollars)

Identification code 382–8025–0–7–154	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants .....	2	2	2
0900 Total new obligations, unexpired accounts (object class 41.0) .....	2	2	2
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	2	2	2
1900 Budget authority (total) .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....	2	2	2
3020 Outlays (gross) .....	-2	-2	-2
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	2	2	2
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	2	2	2
4180 Budget authority, net (total) .....	2	2	2
4190 Outlays, net (total) .....	2	2	2
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	36	35	35
5001 Total investments, EOY: Federal securities: Par value .....	35	35	35

The Japan-U.S. Friendship Commission was established as an independent Federal Government agency by the United States Congress in 1975 (P.L. 94–118) to strengthen the U.S.-Japan relationship through educational, cultural, and intellectual exchange. It administers a U.S. Government trust fund that originated in connection with the return to the Japanese government of certain U.S. facilities in Okinawa and for postwar U.S. assistance to Japan. The Commission is allowed to make expenditures from the fund in an amount, not to exceed five percent annually of the fund's original principal, to pay Commission expenses and to make grants to support its mission. The Commission is a grant making agency that supports research, education, public affairs and exchange with Japan. Its mission is to support reciprocal people-to-people understanding, and to promote partnerships that advance common interests between Japan and United States.

## LEGAL SERVICES CORPORATION

## Federal Funds

## PAYMENT TO THE LEGAL SERVICES CORPORATION

For payment to the Legal Services Corporation to carry out the purposes of the Legal Services Corporation Act of 1974, \$21,000,000, to be used only for the closure of the Legal Services Corporation: Provided, That the Legal Services Corporation may continue to provide locality pay to officers and employees at a rate no greater than that provided by the Federal Government to Washington, DC-based employees as authorized by section 5304 of title 5, United States Code, notwithstanding section 1005(d) of the Legal Services Corporation Act (42 U.S.C. 2996d(d)): Provided further, That the authorities provided in section 205 of this Act shall be applicable to the Legal Services Corporation: Provided further, That, for the purposes of section 504 of this Act, the Legal Services Corporation shall be considered an agency of the United States Government.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 020–0501–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to Legal Services Corporation .....	563	560	21
0900 Total new obligations, unexpired accounts (object class 41.0) .....	563	560	21



<b>Budgetary resources:</b>				
Budget authority:				
1100	Appropriations, discretionary:			
	Appropriation .....	560	560	21
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	3		
1900	Budget authority (total) .....	563	560	21
1930	Total budgetary resources available .....	563	560	21
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	563	560	21
3020	Outlays (gross) .....	-563	-560	-21
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	563	560	21
Outlays, gross:				
4010	Outlays from new discretionary authority .....	563	560	21
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-3		
4180	Budget authority, net (total) .....	560	560	21
4190	Outlays, net (total) .....	560	560	21

The Budget proposes to eliminate Federal funding for several independent entities, including the Legal Services Corporation (LSC), as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Budget requests \$21 million to conduct an orderly closeout of LSC in 2026.

#### ADMINISTRATIVE PROVISION—LEGAL SERVICES CORPORATION

*None of the funds appropriated in this Act to the Legal Services Corporation shall be expended for any purpose prohibited or limited by, or contrary to any of the provisions of, sections 501, 502, 503, 504, 505, and 506 of Public Law 105–119, and all funds appropriated in this Act to the Legal Services Corporation shall be subject to the same terms and conditions set forth in such sections, except that all references in sections 502 and 503 to 1997 and 1998 shall be deemed to refer instead to 2025 and 2026, respectively: Provided, That for the purposes of applications of such sections 501 and 502, any requirement relating to the proportion of attorneys serving on the governing body of an entity providing legal assistance shall be deemed to be satisfied if at least 33 percent of such governing body is composed of attorneys otherwise meeting the criteria established by section 1007(c) of the Legal Services Corporation Act (42 U.S.C. 2996f(c)), and section 502(2)(b)(ii) of Public Law 104–134 shall not apply.*

### MARINE MAMMAL COMMISSION

#### Federal Funds

##### SALARIES AND EXPENSES

*For necessary expenses to carry out the closure of the Marine Mammal Commission, \$1,000,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 387—2200—0—1—302		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Salaries and expenses .....	5	5	
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	5	5	
1930	Total budgetary resources available .....	5	5	
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010	New obligations, unexpired accounts .....	5	5	
3020	Outlays (gross) .....	-5	-5	

3050	Unpaid obligations, end of year .....	1	1	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1	1	1
3200	Obligated balance, end of year .....	1	1	

#### Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	5	5	1
Outlays, gross:				
4010	Outlays from new discretionary authority .....	3	4	1
4011	Outlays from discretionary balances .....	2	1	1
4020	Outlays, gross (total) .....	5	5	2
4180	Budget authority, net (total) .....	5	5	1
4190	Outlays, net (total) .....	5	5	2

The Marine Mammal Commission is charged by the Marine Mammal Protection Act (MMPA) of 1972 to further the conservation of marine mammals and their environment through oversight of Federal agencies' MMPA implementation. The Budget proposes to terminate funding for the agency.

#### Object Classification (in millions of dollars)

Identification code 387–2200–0–1–302		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	2	2	1
25.1	Advisory and assistance services .....	2	2	.....
99.0	Direct obligations .....	4	4	1
99.5	Adjustment for rounding .....	1	1	.....
99.9	Total new obligations, unexpired accounts .....	5	5	1

#### Employment Summary

Identification code 387–2200–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	14	14	14

### MERIT SYSTEMS PROTECTION BOARD

#### Federal Funds

##### SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

*For necessary expenses to carry out functions of the Merit Systems Protection Board pursuant to Reorganization Plan Numbered 2 of 1978, the Civil Service Reform Act of 1978, and the Whistleblower Protection Act of 1989 (5 U.S.C. 5509 note), including services as authorized by 5 U.S.C. 3109, rental of conference rooms in the District of Columbia and elsewhere, hire of passenger motor vehicles, direct procurement of survey printing, and not to exceed \$2,000 for official reception and representation expenses, \$44,135,000, to remain available until September 30, 2027, and in addition not to exceed \$2,345,000, to remain available until September 30, 2027, for administrative expenses to adjudicate retirement appeals to be transferred from the Civil Service Retirement and Disability Fund in amounts determined by the Merit Systems Protection Board.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 389–0100–0–1–805		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Adjudication .....	43	43	37
0002	Merit systems studies .....	2	2	2
0003	Management support .....	5	5	5
0799	Total direct obligations .....	50	50	44
0801	Salaries and Expenses (Reimbursable) .....	2	2	2
0900	Total new obligations, unexpired accounts .....	52	52	46
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	5	5	5

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 389–0100–0–1–805	2024 actual	2025 est.	2026 est.
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	49	49	44
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	3	2
1900 Budget authority (total) .....	52	52	46
1930 Total budgetary resources available .....	57	57	51
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	10	4
3010 New obligations, unexpired accounts .....	52	52	46
3020 Outlays (gross) .....	-52	-58	-46
3050 Unpaid obligations, end of year .....	10	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	10	4
3200 Obligated balance, end of year .....	10	4	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross .....	52	52	46
Outlays, gross:			
4010 Outlays from new discretionary authority .....	41	48	42
4011 Outlays from discretionary balances .....	11	10	4
4020 Outlays, gross (total) .....	52	58	46
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-3	-2
4180 Budget authority, net (total) .....	49	49	44
4190 Outlays, net (total) .....	49	55	44

The Merit Systems Protection Board (MSPB) is an independent agency in the Executive Branch of the Federal Government that serves as the guardian of Federal merit systems. The Board's mission is to protect Federal merit systems and the rights of individuals within those systems. The MSPB accomplishes its mission by: hearing and deciding employee appeals from agency actions; hearing and deciding cases brought by the Office of Special Counsel involving alleged abuses of the merit systems, and other cases arising under the Board's original jurisdiction; conducting studies of the civil service and other merit systems in the Executive Branch to determine whether they are free from prohibited personnel practices; and providing oversight of the significant actions and regulations of the Office of Personnel Management (OPM) to determine whether they are in accord with merit system principles. The MSPB's inception began in 1883, when the Congress passed the Pendleton Act establishing the Civil Service Commission and a merit-based employment system for the Federal Government. The Pendleton Act grew out of the 19th century reform movement to curtail the excesses of political patronage in Government. As the Commission's responsibilities multiplied, a growing consensus emerged that it could not properly and adequately perform managerial and adjudicatory functions simultaneously. Concern over the inherent conflict of interest in the Commission's role as both rule-maker and judge was a principal motivating factor behind the enactment by the Congress of the Civil Service Reform Act of 1978. The Act replaced the Civil Service Commission with three new independent agencies: OPM, the Federal Labor Relations Authority, and MSPB. MSPB assumed the employee appeals functions of the Commission and was given the new responsibilities to perform merit systems studies and to review the significant actions of OPM.

## Object Classification (in millions of dollars)

Identification code 389–0100–0–1–805	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	29	29	25
12.1 Civilian personnel benefits .....	10	10	8
23.1 Rental payments to GSA .....	4	4	4
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1

25.2 Other services from non-Federal sources .....	2	2	2
25.3 Other goods and services from Federal sources .....	2	2	2
25.7 Operation and maintenance of equipment .....	1	1	1
31.0 Equipment .....	1	1	1
99.0 Direct obligations .....	50	50	44
99.0 Reimbursable obligations .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	52	52	46

## Employment Summary

Identification code 389–0100–0–1–805	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	174	165	165
2001 Reimbursable civilian full-time equivalent employment .....	12	12	12

MILITARY COMPENSATION AND RETIREMENT  
MODERNIZATION COMMISSION

## Federal Funds

## MILITARY COMPENSATION AND RETIREMENT MODERNIZATION COMMISSION

## Program and Financing (in millions of dollars)

Identification code 479–2994–0–1–054	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	.....
3020 Outlays (gross) .....	.....	-1	.....
3050 Unpaid obligations, end of year .....	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	.....
3200 Obligated balance, end of year .....	1	.....	.....
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	.....	1	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	1	.....

MORRIS K. UDALL AND STEWART L. UDALL  
FOUNDATION

## Federal Funds

## MORRIS K. UDALL AND STEWART L. UDALL TRUST FUND

## (INCLUDING TRANSFER OF FUNDS)

For payment to the Morris K. Udall and Stewart L. Udall Foundation, pursuant to the Morris K. Udall and Stewart L. Udall Foundation Act (20 U.S.C. 5601 et seq.), \$1,582,000, to remain available for direct expenditure until expended, of which, notwithstanding sections 8 and 9 of such Act, up to \$1,000,000 shall be available to carry out the activities authorized by section 6(7) of Public Law 102–259 and section 817(a) of Public Law 106–568 (20 U.S.C. 5604(7)): Provided, That all current and previous amounts transferred to the Office of Inspector General of the Department of the Interior will remain available until expended for audits and investigations of the Morris K. Udall and Stewart L. Udall Foundation, consistent with chapter 4 of title 5, United States Code, and for annual independent financial audits of the Morris K. Udall and Stewart L. Udall Foundation pursuant to the Accountability of Tax Dollars Act of 2002 (Public Law 107–289): Provided further, That previous amounts transferred to the Office of Inspector General of the Department of the Interior may be transferred to the Morris K. Udall and Stewart L. Udall Foundation for annual independent financial audits pursuant to the Accountability of Tax Dollars Act of 2002 (Public Law 107–289): Provided further, That contingent upon the enactment of legislation making interest earned from investments of the Trust Fund subject to appropriations, any interest earned during fiscal year 2024 from investments made from discretionary appropriations to the Morris K. Udall and Stewart L. Udall Trust Fund after the date provided for in such legislation shall be available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 487–0900–0–1–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal payment to Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation .....	2	2	2
0900 Total new obligations, unexpired accounts (object class 94.0) .....	2	2	2
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	2	2
3020 Outlays (gross) .....	-2	-2	-2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2	2	2
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	2	2
4180 Budget authority, net (total) .....	2	2	2
4190 Outlays, net (total) .....	2	2	2

The Trust Fund is invested in Treasury securities with maturities suitable to the needs of the Fund. Interest revenues from the investments fund authorized Education and The University of Arizona partner programming, including the Native American Graduate Fellowships, Parks in Focus, Scholarships, and Udall Center for Studies in Public Policy (Udall center) activities including the Udall Archives.

The Udall Foundation is authorized by 20 U.S.C. 5604(7) to establish training programs for professionals in Native American and Alaska Native health care and public policy; the Udall Foundation provides these programs through the Native Nations Institute for Leadership, Management, and Policy (NNI), a program of the Udall Center. The Native American Congressional Internship Program, comanaged by the Udall Foundation and NNI, is funded through annual appropriations via an NNI set-aside, a portion of which is retained by the Udall Foundation for its direct expenditures on Internship programming. FY 2025 appropriations to the Trust Fund remain available for direct expenditure until expended.

**ENVIRONMENTAL DISPUTE RESOLUTION FUND**

*For payment to the Environmental Dispute Resolution Fund to carry out activities authorized in the Environmental Policy and Conflict Resolution Act of 1998, \$3,862,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 487–0925–0–1–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Environmental dispute resolution fund .....	7	6	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	12	13
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	8	7	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	4
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3	3	3
1801 Change in uncollected payments, Federal sources .....	1	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	4	3	3
1900 Budget authority (total) .....	8	7	7
1930 Total budgetary resources available .....	19	19	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	12	13	14

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	2	.....
3010 New obligations, unexpired accounts .....	7	6	6
3020 Outlays (gross) .....	-6	-8	-6
3050 Unpaid obligations, end of year .....	2	.....	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-1	-1	-3
3200 Obligated balance, end of year .....	-1	-3	-3

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	4	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4	4	4
4011 Outlays from discretionary balances .....	1	.....	.....
4020 Outlays, gross (total) .....	5	4	4
Mandatory:			
4090 Budget authority, gross .....	4	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	2	2
4101 Outlays from mandatory balances .....	.....	2	.....
4110 Outlays, gross (total) .....	1	4	2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-3	-3	-3
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
4170 Outlays, net (mandatory) .....	-2	1	-1
4180 Budget authority, net (total) .....	4	4	4
4190 Outlays, net (total) .....	3	5	3

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	.....	5	5
5001 Total investments, EOY: Federal securities: Par value .....	5	5	5

In 1998, Public Law 105–56 established the U.S. Institute for Environmental Conflict Resolution (U.S. Institute) as a part of the Udall Foundation. The Further Consolidated Appropriations Act, 2020 renamed the U.S. Institute as the John S. McCain III National Center for Environmental Conflict Resolution (National Center) to honor the legacy of Senator John McCain who was instrumental in the establishment of the Udall Foundation and its programs. The National Center's services produce cost savings across the Federal Government by reducing litigation and appeals, minimizing inefficiencies and the waste of agency resources that result from conflict, reducing instances of stalled or delayed environmental projects, avoiding lost economic opportunities, minimizing unnecessary and costly remediation when environmental issues are not dealt with in a timely manner, and avoiding public frustration and lost confidence in the Federal Government. Furthermore, the National Center conducts cost recovery from service fees and the use of contracted private-sector providers to facilitate many additional positive conflict resolution outcomes for the Nation beyond those possible solely from appropriated funding.

**Object Classification** (in millions of dollars)

Identification code 487–0925–0–1–306	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	4	4	4
99.0 Direct obligations .....	4	4	4
99.0 Reimbursable obligations .....	3	2	2
99.9 Total new obligations, unexpired accounts .....	7	6	6

## ENVIRONMENTAL DISPUTE RESOLUTION FUND—Continued

## Employment Summary

Identification code 487–0925–0–1–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	34	30	27

## Trust Funds

## MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 487–8615–0–7–502	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	52	52	54
Receipts:			
Current law:			
1130 Donations, Morris K. Udall Scholarship Fund .....	2	2	2
1140 General Fund Payments, Morris K. Udall Scholarship Fund ....	2	2	2
1140 Interest on Investments, Morris K. Udall Scholarship Fund ....	2	2	2
1199 Total current law receipts .....	4	6	6
1999 Total receipts .....	4	6	6
2000 Total: Balances and receipts .....	56	58	60
Appropriations:			
Current law:			
2101 Morris K. Udall and Stewart L. Udall Foundation .....	-2	-2	-2
2101 Morris K. Udall and Stewart L. Udall Foundation .....	-2	-2	-2
2199 Total current law appropriations .....	-4	-4	-4
2999 Total appropriations .....	-4	-4	-4
5099 Balance, end of year .....	52	54	56

## Program and Financing (in millions of dollars)

Identification code 487–8615–0–7–502	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation .....	4	4	4
0900 Total new obligations, unexpired accounts (object class 41.0) .....	4	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	2	2	2
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	2	2
1900 Budget authority (total) .....	4	4	4
1930 Total budgetary resources available .....	6	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	4	4	4
3020 Outlays (gross) .....	-4	-4	-4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2	2	2
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	2	2
Mandatory:			
4090 Budget authority, gross .....	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	2	2
4101 Outlays from mandatory balances .....	2	2	2
4110 Outlays, gross (total) .....	4	2	2
4180 Budget authority, net (total) .....	4	4	4
4190 Outlays, net (total) .....	4	4	4
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	37	51	54
5001 Total investments, EOY: Federal securities: Par value .....	51	54	54

Public Law 102–259 established the Udall Foundation to award scholarships, fellowships, and internships for study related to the environment, and to Native Americans and Alaska Natives in fields related to health care and tribal public policy; connect youth to the Nation's public lands and natural resources through the Stewart L. Udall Parks In Focus Program (Parks in Focus); provide funding to the Udall Center for Studies in Public Policy (Udall Center) at The University of Arizona to conduct policy research and outreach on the environment and related themes; provide funding to the Native Nations Institute for Leadership, Management, and Policy (NNI), a program of the Udall Center, for research, education, and outreach on Native American and Alaska Native health care issues and Tribal public policy issues; and provide funding through the Udall Center to The University of Arizona Libraries, Special Collections, to serve as the repository for the papers of Morris K. Udall and Stewart L. Udall (Udall Archives).

NATIONAL ARCHIVES AND RECORDS  
ADMINISTRATION

## Federal Funds

## OPERATING EXPENSES

*For necessary expenses in connection with the administration of the National Archives and Records Administration and archived Federal records and related activities, as provided by law, and for expenses necessary for the review and declassification of documents, the activities of the Public Interest Declassification Board, the operations and maintenance of the electronic records archives, the hire of passenger motor vehicles, and for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning, \$404,250,000, of which \$20,000,000 shall remain available until expended for expenses necessary to enhance the Federal Government's ability to electronically preserve, manage, and store Government records.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 088–0300–0–1–804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Legislative Archives, Presidential Libraries, and Museum Services .....	129	141	127
0002 Citizen Services .....	139	144	134
0003 Agency and Related Services .....	64	74	64
0004 Facility Operations .....	71	63	60
0007 Electronic Records Initiative .....	37	48	21
0799 Total direct obligations .....	440	470	406
0888 Operating Expenses (Reimbursable) .....	2	2	1
0900 Total new obligations, unexpired accounts .....	442	472	407
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	37	20	1
1010 Unobligated balance transfer to other accts [130–3000] .....	-5		
1021 Recoveries of prior year unpaid obligations .....	1	1	1
1070 Unobligated balance (total) .....	33	21	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	427	450	404
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	2	1
1900 Budget authority (total) .....	429	452	405
1930 Total budgetary resources available .....	462	473	407
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	20	1	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	93	89	124
3010 New obligations, unexpired accounts .....	442	472	407
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-442	-436	-412
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	-1

3041	Recoveries of prior year unpaid obligations, expired .....	-5		
3050	Unpaid obligations, end of year .....	89	124	118
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	93	89	124
3200	Obligated balance, end of year .....	89	124	118
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	429	452	405
Outlays, gross:				
4010	Outlays from new discretionary authority .....	365	371	332
4011	Outlays from discretionary balances .....	77	65	80
4020	Outlays, gross (total) .....	442	436	412
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-2	-2	-1
4040	Offsets against gross budget authority and outlays (total) ....	-2	-2	-1
4180	Budget authority, net (total) .....	427	450	404
4190	Outlays, net (total) .....	440	434	411

This appropriation provides for the operation of the Federal Government's archives and records management activities, the preservation of permanently valuable historical records, and their access and use by the public.

*Presidential Libraries, Public Museum Engagement and Legislative Archives.*—This activity provides for the Center for Legislative Archives and the White House Liaison Division, which provide records management services to Congress and the White House; the Presidential Libraries of sixteen former Presidents; and nationwide education, outreach, and exhibits programs, including the National Archives Museum in Washington, DC.

*Citizen Services.*—This activity provides for public access to and engagement with permanently valuable Federal Government records by the researcher community and the general public at public research rooms, online at [www.archives.gov](http://www.archives.gov), and through innovative tools and technology to support collaboration with the public.

*Agency and Related Services.*—This activity provides for the services NARA provides to other Federal agencies, including records management, appropriate declassification of classified national security information, oversight of the classification system and controlled, unclassified information, and improvements to the administration of the Freedom of Information Act by the Office of Government Information Services; the electronic records management activities of the Electronic Records Archives system; and publication of the Federal Register and U.S. Statutes-at-Large.

*Facility Operations.*—This activity provides for the operations and maintenance of NARA facilities.

*Electronic Records Initiative.*—This activity provides for expenses necessary to enhance the Federal Government's ability to electronically preserve, manage, and store Government records.

#### Object Classification (in millions of dollars)

Identification code 088-0300-0-1-804	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	164	177	160
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	167	180	163
12.1 Civilian personnel benefits .....	62	68	62
21.0 Travel and transportation of persons .....	1		
22.0 Transportation of things .....		1	1
23.1 Rental payments to GSA .....	8	8	7
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	14	14	13
25.1 Advisory and assistance services .....	12	16	13
25.2 Other services from non-Federal sources .....	31	48	33
25.3 Other goods and services from Federal sources .....	27	24	23
25.4 Operation and maintenance of facilities .....	38	39	36
25.7 Operation and maintenance of equipment .....	41	39	27
26.0 Supplies and materials .....	2	3	2
31.0 Equipment .....	22	27	24
32.0 Land and structures .....	14	2	1
99.0 Direct obligations .....	440	470	406
99.0 Reimbursable obligations .....	2	2	1

99.9	Total new obligations, unexpired accounts .....	442	472	407
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#### Employment Summary

Identification code 088-0300-0-1-804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,404	1,584	1,448
2001 Reimbursable civilian full-time equivalent employment .....	22	18	18

#### OFFICE OF INSPECTOR GENERAL

*For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Reform Act of 2008, Public Law 110-409, 122 Stat. 4302-16 (2008), and the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), as amended, and for the hire of passenger motor vehicles, \$5,920,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 088-0305-0-1-804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Inspector General .....	4	6	6
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	6	6	6
1930 Total budgetary resources available .....	6	6	6
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010 New obligations, unexpired accounts .....	4	6	6
3020 Outlays (gross) .....	-4	-7	-6
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	6	6	6
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	6	6
4011 Outlays from discretionary balances .....	1	1	
4020 Outlays, gross (total) .....	4	7	6
4180 Budget authority, net (total) .....	6	6	6
4190 Outlays, net (total) .....	4	7	6

The Office of Inspector General (OIG) provides independent audits, investigations, and other services; and serves as an independent, internal advocate to promote economy, efficiency, and effectiveness at NARA. The Inspector General Act of 1978, as amended, established the OIG's independent role and general responsibilities. The OIG investigates misconduct, evaluates NARA's performance, makes recommendations for improvements, and follows up to ensure economical, efficient, and effective operations and compliance with laws, policies, and regulations.

#### Object Classification (in millions of dollars)

Identification code 088-0305-0-1-804	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	3
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	1	3	2
99.9 Total new obligations, unexpired accounts .....	4	6	6

OFFICE OF INSPECTOR GENERAL—Continued  
Employment Summary

Identification code 088–0305–0–1–804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	12	20

REPAIRS AND RESTORATION

*For the repair, alteration, and improvement of archives facilities, and to provide adequate storage for holdings, \$4,500,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 088–0302–0–1–804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Repairs and Restoration (Direct) .....	30	62	22
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	76	72	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	26	8	5
1930 Total budgetary resources available .....	102	80	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	72	18	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	18	26
3010 New obligations, unexpired accounts .....	30	62	22
3020 Outlays (gross) .....	-22	-54	-33
3050 Unpaid obligations, end of year .....	18	26	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	18	26
3200 Obligated balance, end of year .....	18	26	15
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	26	8	5
Outlays, gross:			
4010 Outlays from new discretionary authority .....	14	7	4
4011 Outlays from discretionary balances .....	8	47	29
4020 Outlays, gross (total) .....	22	54	33
4180 Budget authority, net (total) .....	26	8	5
4190 Outlays, net (total) .....	22	54	33

This appropriation provides for the repair, alteration, and improvement of National Archives facilities and Presidential Libraries nationwide. Funding provided allows NARA to maintain a safe environment for public visitors and researchers, NARA employees, and the permanently valuable Federal Government records stored in NARA buildings.

Object Classification (in millions of dollars)

Identification code 088–0302–0–1–804	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	2		
25.2 Other services from non-Federal sources .....	8		
25.4 Operation and maintenance of facilities .....	1		
32.0 Land and structures .....	17	39	12
41.0 Grants, subsidies, and contributions .....	2	23	10
99.9 Total new obligations, unexpired accounts .....	30	62	22

NATIONAL HISTORICAL PUBLICATIONS AND RECORDS COMMISSION  
GRANTS PROGRAM

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 088–0301–0–1–804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Historical Publications and Records Commission (Direct) .....	45	18	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	45	18	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	7	
1021 Recoveries of prior year unpaid obligations .....	1	1	
1070 Unobligated balance (total) .....	4	8	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	48	10	
1930 Total budgetary resources available .....	52	18	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	41	72	22
3010 New obligations, unexpired accounts .....	45	18	
3020 Outlays (gross) .....	-13	-67	-20
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	
3050 Unpaid obligations, end of year .....	72	22	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	41	72	22
3200 Obligated balance, end of year .....	72	22	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	48	10	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		1	
4011 Outlays from discretionary balances .....	13	66	20
4020 Outlays, gross (total) .....	13	67	20
4180 Budget authority, net (total) .....	48	10	
4190 Outlays, net (total) .....	13	67	20

The Budget does not include funding for the National Historical Publications and Records Commission (NHPRC) grants program .

RECORDS CENTER REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 088–4578–0–4–804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Records Center Revolving Fund (Reimbursable) .....	249	247	231
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	56	29	26
1011 Unobligated balance transfer from other acct [047–0616] ....		2	
1021 Recoveries of prior year unpaid obligations .....	12	5	5
1070 Unobligated balance (total) .....	68	36	31
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	218	237	236
1701 Change in uncollected payments, Federal sources .....	-8		
1750 Spending auth from offsetting collections, disc (total) .....	210	237	236
1900 Budget authority (total) .....	210	237	236
1930 Total budgetary resources available .....	278	273	267
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	29	26	36
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	49	41	46
3010 New obligations, unexpired accounts .....	249	247	231
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-246	-237	-236
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12	-5	-5

3050	Unpaid obligations, end of year .....	41	46	36
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-47	-39	-39
3070	Change in uncollected pymts, Fed sources, unexpired .....	8		
3090	Uncollected pymts, Fed sources, end of year .....	-39	-39	-39
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	2	2	7
3200	Obligated balance, end of year .....	2	7	-3
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	210	237	236
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	205	206	205
4011	Outlays from discretionary balances .....	41	31	31
4020	Outlays, gross (total) .....	246	237	236
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-217	-237	-236
4033	Non-Federal sources .....	-2		
4040	Offsets against gross budget authority and outlays (total) ....	-219	-237	-236
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	8		
4052	Offsetting collections credited to expired accounts .....	1		
4060	Additional offsets against budget authority only (total) .....	9		
4080	Outlays, net (discretionary) .....	27		
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	27		

This full cost recovery revolving fund provides for the storage and related services that NARA Records Centers provide to Federal agency customers. NARA Federal Records Centers provide low-cost, high-quality storage and related services, including: transfer, reference, re-file, and disposal services for temporary and pre-archival Federal Government records.

**Object Classification** (in millions of dollars)

Identification code 088-4578-0-4-804	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	80	86	75
11.5 Other personnel compensation .....	7	4	7
11.9 Total personnel compensation .....	87	90	82
12.1 Civilian personnel benefits .....	33	33	29
22.0 Transportation of things .....	4	4	4
23.1 Rental payments to GSA .....	48	53	52
23.2 Rental payments to others .....	6	7	13
23.3 Communications, utilities, and miscellaneous charges .....	6	6	6
25.1 Advisory and assistance services .....	3	5	4
25.2 Other services from non-Federal sources .....	12	11	11
25.3 Other goods and services from Federal sources .....	12	11	11
25.4 Operation and maintenance of facilities .....	2	1	
25.7 Operation and maintenance of equipment .....	11	11	9
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	18	12	8
32.0 Land and structures .....	5	1	
99.0 Reimbursable obligations .....	249	247	231
99.9 Total new obligations, unexpired accounts .....	249	247	231

**Employment Summary**

Identification code 088-4578-0-4-804	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,281	1,193	1,092

**Trust Funds****NATIONAL ARCHIVES GIFT FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 088-8127-0-7-804	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	2	2
Receipts:			
Current law:			
1130 Gifts and Bequests, National Archives Gift Fund .....	8	2	1

1130 Interest and Dividends on Non-Federal Securities, National Archives Gift Fund .....	1	1	1
1130 Realized Gains on Non-Federal Securities, National Archives Gift Fund .....		1	1
1130 Proceeds from Non-Federal Securities not Immediately Reinvested, National Archives Gift Fund .....	1	1	1
1140 Earnings on Investments in Federal Securities, National Archives Gift Fund .....	1	1	1
1199 Total current law receipts .....	11	6	5
1999 Total receipts .....	11	6	5
2000 Total: Balances and receipts .....	12	8	7
Appropriations:			
Current law:			
2101 National Archives Gift Fund .....	-10	-6	-5
5099 Balance, end of year .....	2	2	2

**Program and Financing** (in millions of dollars)

Identification code 088-8127-0-7-804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 National Archives Gift Fund (Reimbursable) .....	5	12	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	14	8
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	10	6	5
1930 Total budgetary resources available .....	19	20	13
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14	8	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	7
3010 New obligations, unexpired accounts .....	5	12	6
3020 Outlays (gross) .....	-4	-6	-5
3050 Unpaid obligations, end of year .....	1	7	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	7
3200 Obligated balance, end of year .....	1	7	8
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	10	6	5
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4	5	4
4101 Outlays from mandatory balances .....		1	1
4110 Outlays, gross (total) .....	4	6	5
4180 Budget authority, net (total) .....	10	6	5
4190 Outlays, net (total) .....	4	6	5
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	9	14	14
5001 Total investments, EOY: Federal securities: Par value .....	14	14	14
5010 Total investments, SOY: non-Fed securities: Market value .....	18	20	
5011 Total investments, EOY: non-Fed securities: Market value .....	20		

The National Archives Trust Fund Board may accept conditional and unconditional gifts or bequests of money, securities, or other personal property for the benefit of NARA activities. NARA receives endowments from private foundations to offset a portion of the operating costs of Presidential Libraries.

**Object Classification** (in millions of dollars)

Identification code 088-8127-0-7-804	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
25.2 Other services from non-Federal sources .....	1	4	4
25.3 Other goods and services from Federal sources .....	1	6	1
31.0 Equipment .....	1		
33.0 Investments and loans .....	1	1	1
94.0 Financial transfers .....	1	1	

NATIONAL ARCHIVES GIFT FUND—Continued

Object Classification—Continued

Identification code 088–8127–0–7–804		2024 actual	2025 est.	2026 est.
99.9	Total new obligations, unexpired accounts .....	5	12	6

NATIONAL ARCHIVES TRUST FUND

Program and Financing (in millions of dollars)

Identification code 088–8436–0–8–804		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0801	Sales .....	3	6	2
0802	Presidential libraries .....	10	10	9
0900	Total new obligations, unexpired accounts .....	13	16	11

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	3	5	4
1021	Recoveries of prior year unpaid obligations .....	1	2	1
1033	Recoveries of prior year paid obligations .....	2		
1070	Unobligated balance (total) .....	6	7	5
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	12	13	13
1930	Total budgetary resources available .....	18	20	18
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	5	4	7

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	3	2	3
3010	New obligations, unexpired accounts .....	13	16	11
3020	Outlays (gross) .....	-13	-13	-13
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	-2	-1
3050	Unpaid obligations, end of year .....	2	3	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	3	2	3
3200	Obligated balance, end of year .....	2	3	

<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	12	13	13
Outlays, gross:				
4100	Outlays from new mandatory authority .....	11	10	10
4101	Outlays from mandatory balances .....	2	3	3
4110	Outlays, gross (total) .....	13	13	13
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-14	-13	-13
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	2		
4170	Outlays, net (mandatory) .....	-1		
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-1		

<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	5	7	7
5001	Total investments, EOY: Federal securities: Par value .....	7	7	7
5010	Total investments, SOY: non-Fed securities: Market value .....	72	89	
5011	Total investments, EOY: non-Fed securities: Market value .....	89		
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	1	1	1
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	1	1	1

The Archivist of the United States furnishes, for a fee, copies of unrestricted records in the custody of the National Archives (44 U.S.C. 2116). Proceeds from the sale of copies of microfilm publications, reproductions, special works, and other publications, and admission fees to Presidential Library museum rooms are deposited to the National Archives Trust Fund (44 U.S.C. 2112, 2307).

Object Classification (in millions of dollars)

Identification code 088–8436–0–8–804		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent .....	4	4	4
12.1	Civilian personnel benefits .....	1	1	1
25.2	Other services from non-Federal sources .....	2	3	2
25.3	Other goods and services from Federal sources .....	1	1	1
25.7	Operation and maintenance of equipment .....		1	
26.0	Supplies and materials .....	1	1	1
33.0	Investments and loans .....	4	5	2
99.0	Reimbursable obligations .....	13	16	11
99.9	Total new obligations, unexpired accounts .....	13	16	11

Employment Summary

Identification code 088–8436–0–8–804		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment .....	52	49	48

NATIONAL CAPITAL PLANNING COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the National Capital Planning Commission under chapter 87 of title 40, United States Code, including services as authorized by 5 U.S.C. 3109, \$8,750,000: Provided, That one-quarter of 1 percent of the funds provided under this heading may be used for official reception and representational expenses associated with hosting international visitors engaged in the planning and physical development of world capitals.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 394–2500–0–1–451		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Salaries and expenses .....	9	9	9
0801	Reimbursable program activity .....	1	3	3
0900	Total new obligations, unexpired accounts .....	10	12	12

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	8	7	4
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	9	9	9
1900	Budget authority (total) .....	9	9	9
1930	Total budgetary resources available .....	17	16	13
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	7	4	1

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2	2	2
3010	New obligations, unexpired accounts .....	10	12	12
3020	Outlays (gross) .....	-10	-12	-12
3050	Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2	2	2
3200	Obligated balance, end of year .....	2	2	2

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	9	9	9
Outlays, gross:				
4010	Outlays from new discretionary authority .....	8	8	8
4011	Outlays from discretionary balances .....	2	4	4
4020	Outlays, gross (total) .....	10	12	12
4180	Budget authority, net (total) .....	9	9	9
4190	Outlays, net (total) .....	10	12	12



The National Capital Planning Commission (NCPC) is the central planning agency for the Federal Government in the National Capital Region. The Commission provides overall planning guidance for Federal land and buildings in the region by reviewing the design of Federal and certain local projects, overseeing long-range planning for future development, and monitoring capital investment by Federal agencies. NCPC will continue to work with the District of Columbia and Federal and regional partners to develop comprehensive policies and planning initiatives that support the Federal interest and contribute to the best urban design, infrastructure, resource, and land-use outcomes for the Region. In addition, NCPC will continue to ensure that all Federal development in the Region meets the highest design standards and will review Federal plans for regional capital improvements. NCPC has also been tasked with the management of the planning contract for the \$8.2 million Pennsylvania Avenue Initiative, which is reflected in the Budget as additional offsetting collections and outlays.

Object Classification (in millions of dollars)				
Identification code 394–2500–0–1–451	2024 actual	2025 est.	2026 est.	
Direct obligations:				
11.1 Personnel compensation: Full-time permanent .....	4	4	4	
12.1 Civilian personnel benefits .....	2	2	2	
23.2 Rental payments to others .....	1	1	1	
25.1 Advisory and assistance services .....	2	2	2	
99.0 Direct obligations .....	9	9	9	
99.0 Reimbursable obligations .....	1	3	3	
99.9 Total new obligations, unexpired accounts .....	10	12	12	

Employment Summary				
Identification code 394–2500–0–1–451	2024 actual	2025 est.	2026 est.	
1001 Direct civilian full-time equivalent employment .....	24	24	24	

NATIONAL COMMISSION ON MILITARY, NATIONAL,  
AND PUBLIC SERVICE

Federal Funds

NATIONAL COMMISSION ON MILITARY, NATIONAL, AND PUBLIC SERVICE

Program and Financing (in millions of dollars)				
Identification code 236–2978–0–1–054	2024 actual	2025 est.	2026 est.	
Change in obligated balance:				
Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2		
3020 Outlays (gross) .....		-2		
3050 Unpaid obligations, end of year .....	2			
Memorandum (non-add) entries:				
3100 Obligated balance, start of year .....	2	2		
3200 Obligated balance, end of year .....	2			
Budget authority and outlays, net:				
Discretionary:				
Outlays, gross:				
4011 Outlays from discretionary balances .....		2		
4180 Budget authority, net (total) .....				
4190 Outlays, net (total) .....		2		

NATIONAL COMMISSION ON MILITARY AVIATION  
SAFETY

Federal Funds

NATIONAL COMMISSION ON MILITARY AVIATION SAFETY

Program and Financing (in millions of dollars)				
Identification code 246–2865–0–1–054	2024 actual	2025 est.	2026 est.	
Change in obligated balance:				
Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1 .....	2	1		
3020 Outlays (gross) .....	-1	-1		
3050 Unpaid obligations, end of year .....	1			
Memorandum (non-add) entries:				
3100 Obligated balance, start of year .....	2	1		
3200 Obligated balance, end of year .....	1			
Budget authority and outlays, net:				
Discretionary:				
Outlays, gross:				
4011 Outlays from discretionary balances .....	1	1		
4180 Budget authority, net (total) .....				
4190 Outlays, net (total) .....	1	1		

NATIONAL COUNCIL ON DISABILITY

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the National Council on Disability as authorized by title IV of the Rehabilitation Act of 1973, \$3,850,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)				
Identification code 413–3500–0–1–506	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
0001 Salaries and expenses .....	4	3	3	
0002 Other services from non-Federal sources .....		1	1	
0900 Total new obligations, unexpired accounts .....	4	4	4	
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100 Appropriation .....	4	4	4	
1930 Total budgetary resources available .....	4	4	4	
Change in obligated balance:				
Unpaid obligations:				
3010 New obligations, unexpired accounts .....	4	4	4	
3020 Outlays (gross) .....	-4	-4	-4	
Budget authority and outlays, net:				
Discretionary:				
Budget authority, gross .....				
4000 Outlays, gross:	4	4	4	
4010 Outlays from new discretionary authority .....	4	4	4	
4180 Budget authority, net (total) .....	4	4	4	
4190 Outlays, net (total) .....	4	4	4	

The National Council on Disability (NCD), an independent Federal agency, is composed of nine members appointed by the President and the Congress. Established under the Rehabilitation Act of 1973, as amended by the Workforce Innovation and Opportunity Act, the NCD is responsible for reviewing the Federal Government's laws, programs, and policies which affect people with disabilities. The NCD also makes recommendations on issues affecting individuals with disabilities and their families to the President; the Congress; the Rehabilitation Services Administration; the National Institute on Disability, Independent Living, and Rehabilitation Research; and other Federal Departments and agencies.

## SALARIES AND EXPENSES—Continued

## Object Classification (in millions of dollars)

Identification code 413–3500–0–1–506	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	2
25.2 Other services from non-Federal sources .....	1	1	1
99.0 Direct obligations .....	3	3	3
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	4	4	4

## Employment Summary

Identification code 413–3500–0–1–506	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	12	12

## NATIONAL CREDIT UNION ADMINISTRATION

## Federal Funds

## OPERATING FUND

## Program and Financing (in millions of dollars)

Identification code 025–4056–0–3–373	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Safety, Soundness, and Consumer Protection .....	249	250	261
0803 Improve Access to Equitable Financial Services .....	18	17	18
0804 Mission Support .....	116	115	124
0805 Office of Inspector General .....	4	4	4
0900 Total new obligations, unexpired accounts .....	387	386	407
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	145	185	188
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	384	389	399
1801 Change in uncollected payments, Federal sources .....	43		
1850 Spending auth from offsetting collections, mand (total) .....	427	389	399
1930 Total budgetary resources available .....	572	574	587
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	185	188	180
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	62	72	16
3010 New obligations, unexpired accounts .....	387	386	407
3020 Outlays (gross) .....	-377	-442	-398
3050 Unpaid obligations, end of year .....	72	16	25
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-64	-107	-107
3070 Change in uncollected pymts, Fed sources, unexpired .....	-43		
3090 Uncollected pymts, Fed sources, end of year .....	-107	-107	-107
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	-2	-35	-91
3200 Obligated balance, end of year .....	-35	-91	-82
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	427	389	399
Outlays, gross:			
4100 Outlays from new mandatory authority .....	251	370	379
4101 Outlays from mandatory balances .....	126	72	19
4110 Outlays, gross (total) .....	377	442	398
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-238	-240	-246
4121 Interest on Federal securities .....	-7	-7	-7
4124 Offsetting governmental collections .....	-139	-142	-146
4130 Offsets against gross budget authority and outlays (total) ....	-384	-389	-399
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-43		
4170 Outlays, net (mandatory) .....	-7	53	-1

4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-7	53	-1

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	124	127	129
5001 Total investments, EOY: Federal securities: Par value .....	127	129	132

The mission of the National Credit Union Administration (NCUA) is to protect the system of cooperative credit and its member-owners through effective chartering, supervision, regulation, and insurance. Credit unions are member-owned, cooperative associations organized for the purpose of promoting thrift and creating a source of credit for members. As of September 30, 2024, there were 2,820 federally-chartered credit unions with total assets of more than \$1 trillion.

NCUA, through its Operating Fund, conducts activities prescribed by the Federal Credit Union Act of 1934, which include: 1) chartering new Federal credit unions; 2) approving field of membership applications of Federal credit unions; 3) promulgating regulations and providing guidance; 4) performing regulatory compliance and safety and soundness examinations; 5) implementing and administering enforcement actions, such as prohibition orders, orders to cease and desist, orders of conservatorship and orders of liquidation; and 6) administering the National Credit Union Share Insurance Fund (SIF), which provides insurance to Federal credit unions (FCUs) and federally-insured state-chartered credit unions (FISCUs).

To better demonstrate how the NCUA's budget is used to achieve its strategic goals, the Operating Fund's obligations by program activity are presented in the same categories shown in the agency's 2022–2026 Strategic Plan. Amounts shown for "Safety and Soundness, and Consumer Protection" correspond to programs that contribute to the NCUA's goal to "Ensure a safe, sound and viable system of cooperative credit that protects consumers." Amounts shown for Improve Access to Equitable Financial Services" correspond to programs that contribute to the NCUA's goal to "Improve the financial well-being of individuals and communities through access to affordable and equitable financial products and services," which encompasses the NCUA's efforts to increase financial inclusion. Amounts shown for "Mission Support" correspond to programs that contribute to the NCUA's goal to "Maximize organizational performance to enable mission success."

NCUA funds its activities through operating fees levied on all FCUs, and through reimbursements from the SIF, which is funded by FCUs and FISCUs.

## Object Classification (in millions of dollars)

Identification code 025–4056–0–3–373	2024 actual	2025 est.	2026 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent .....	198	214	224
11.9 Total personnel compensation .....	198	214	224
12.1 Civilian personnel benefits .....	85	93	97
21.0 Travel and transportation of persons .....	17	22	26
23.2 Rental payments to others .....	1		
23.3 Communications, utilities, and miscellaneous charges .....	5	6	7
25.2 Other services from non-Federal sources .....	59	24	26
25.3 Other goods and services from Federal sources .....	7	8	8
25.4 Operation and maintenance of facilities .....	3	3	3
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	11	15	15
99.9 Total new obligations, unexpired accounts .....	387	386	407

## Employment Summary

Identification code 025–4056–0–3–373	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,247	1,255	1,263

## CREDIT UNION SHARE INSURANCE FUND

## Program and Financing (in millions of dollars)

Identification code 025-4468-0-3-373		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0801	Payments to the Operating Fund for services and facilities .....	282	257	281
0802	Other Administrative Expenses .....	5	5	5
0804	Liquidation Expenses .....	8	299	325
0805	NCUA Guaranteed Note program .....	16	.....	.....
0806	Credit Union Refunds .....	329	.....	.....
0900	Total new obligations, unexpired accounts .....	640	561	611
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	21,340	22,098	22,603
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	1,411	1,066	1,879
1801	Change in uncollected payments, Federal sources .....	-13	.....	.....
1850	Spending auth from offsetting collections, mand (total) .....	1,398	1,066	1,879
1930	Total budgetary resources available .....	22,738	23,164	24,482
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	22,098	22,603	23,871
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	191	201	148
3010	New obligations, unexpired accounts .....	640	561	611
3020	Outlays (gross) .....	-630	-614	-584
3050	Unpaid obligations, end of year .....	201	148	175
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-104	-91	-91
3070	Change in uncollected pymts, Fed sources, unexpired .....	13	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-91	-91	-91
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	87	110	57
3200	Obligated balance, end of year .....	110	57	84
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1,398	1,066	1,879
Outlays, gross:				
4100	Outlays from new mandatory authority .....	431	489	534
4101	Outlays from mandatory balances .....	199	125	50
4110	Outlays, gross (total) .....	630	614	584
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4121	Interest on Federal securities .....	-665	-656	-785
4123	Non-Federal sources .....	-54	-10	-42
4124	Offsetting governmental collections .....	-692	-400	-1,052
4130	Offsets against gross budget authority and outlays (total) ....	-1,411	-1,066	-1,879
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	13	.....	.....
4170	Outlays, net (mandatory) .....	-781	-452	-1,295
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	-781	-452	-1,295
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	21,560	22,782	23,359
5001	Total investments, EOY: Federal securities: Par value .....	22,782	23,359	24,705

The primary purpose of the National Credit Union Share Insurance Fund (SIF) is to provide insurance for deposits of member accounts (also known as insured member shares) for more than 142 million members in federally-chartered credit unions and state-chartered credit unions that qualify for insurance under the Federal Credit Union Act. As of September 30, 2024, 4,499 state and Federal credit unions and 11 corporate credit unions were insured by the SIF, with insured member shares of \$1.8 trillion, an increase of approximately \$44 billion, or 2.6 percent, year-on-year.

Following a cost allocation method that distributes NCUA costs between its insurance and regulatory functions, the SIF reimburses the NCUA Operating Fund for its share of administrative costs. In calendar year 2024, the SIF paid reimbursements of approximately \$240 million to the Operating Fund.

The NCUA Board maintained the SIF's normal operating level at 1.33 percent of insured shares in 2024. The normal operating level is the Fund's equity level above which the Board would be expected to authorize distributions to insured credit unions.

## Object Classification (in millions of dollars)

Identification code 025-4468-0-3-373		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
25.2	Other services from non-Federal sources .....	5	5	5
25.3	Other goods and services from Federal sources .....	282	257	281
42.0	Liquidation Expenses .....	8	299	325
43.0	NGN Payments to Investors .....	16	.....	.....
44.0	Credit Union Refunds .....	329	.....	.....
99.9	Total new obligations, unexpired accounts .....	640	561	611

## CENTRAL LIQUIDITY FACILITY

## Program and Financing (in millions of dollars)

Identification code 025-4470-0-3-373		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0801	Membership Activity .....	21	.....	.....
0802	Administration .....	2	2	2
0809	Reimbursable program activities, subtotal .....	23	2	2
0900	Total new obligations, unexpired accounts .....	23	2	2
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	873	962	1,040
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Offsetting Collections (Subscribed Stock, CCU Guarantee Program) .....	114	.....	.....
1800	Offsetting Collections (Subscribed Stock) .....	.....	40	40
1800	Offsetting Collections (Interest) .....	.....	40	40
1801	Change in uncollected payments, Federal sources .....	-2	.....	.....
1850	Spending auth from offsetting collections, mand (total) .....	112	80	80
1930	Total budgetary resources available .....	985	1,042	1,120
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	962	1,040	1,118
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1	.....
3010	New obligations, unexpired accounts .....	23	2	2
3020	Outlays (gross) .....	-23	-3	-2
3050	Unpaid obligations, end of year .....	1	.....	.....
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-7	-5	-5
3070	Change in uncollected pymts, Fed sources, unexpired .....	2	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-6	-4	-5
3200	Obligated balance, end of year .....	-4	-5	-5

## Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross .....	112	80	80
Outlays, gross:				
4100	Outlays from new mandatory authority .....	20	2	2
4101	Outlays from mandatory balances .....	3	1	.....
4110	Outlays, gross (total) .....	23	3	2
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4121	Interest on Federal securities .....	-46	-40	-40
4123	Non-Federal sources .....	-68	-40	-40
4130	Offsets against gross budget authority and outlays (total) ....	-114	-80	-80
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	2	.....	.....
4170	Outlays, net (mandatory) .....	-91	-77	-78
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	-91	-77	-78

CENTRAL LIQUIDITY FACILITY—Continued  
Program and Financing—Continued

Identification code 025-4470-0-3-373	2024 actual	2025 est.	2026 est.
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	869	966	1,006
5001 Total investments, EOY: Federal securities: Par value .....	966	1,006	1,085

The purpose of the Central Liquidity Facility (CLF), established under Title III of the Federal Credit Union (FCU) Act, is to improve the general financial stability of member credit unions by lending, subject to statutory limitations, to member credit unions experiencing unusual or unexpected liquidity shortfalls. The two primary sources of funds for the CLF are stock subscriptions from member credit unions and access to borrowing from the Federal Financing Bank.

As of December 31, 2024, the borrowing authority of the CLF was \$21.7 billion.

## Object Classification (in millions of dollars)

Identification code 025-4470-0-3-373	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
25.3 Other goods and services from Federal sources .....	2	2	2
44.0 Membership Activity .....	21		
99.9 Total new obligations, unexpired accounts .....	23	2	2

## Employment Summary

Identification code 025-4470-0-3-373	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5	5	5

## COMMUNITY DEVELOPMENT REVOLVING LOAN FUND

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 025-4472-0-3-373	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Technical assistance grants .....	4	3	
0801 Loans .....	2	2	2
0900 Total new obligations, unexpired accounts .....	6	5	2

**Budgetary resources:**  
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....	13	12	12
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3	3	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2	2	2
1900 Budget authority (total) .....	5	5	2
1930 Total budgetary resources available .....	18	17	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	12	12	12

**Change in obligated balance:**

## Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1 .....	4	7	
3010 New obligations, unexpired accounts .....	6	5	2
3020 Outlays (gross) .....	-3	-12	-2
3050 Unpaid obligations, end of year .....	7		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	7	
3200 Obligated balance, end of year .....	7		

**Budget authority and outlays, net:**

## Discretionary:

4000 Budget authority, gross .....	3	3	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		3	

4011 Outlays from discretionary balances .....	1		
4020 Outlays, gross (total) .....	1	3	
Mandatory:			
4090 Budget authority, gross .....	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	2	2
4101 Outlays from mandatory balances .....		7	
4110 Outlays, gross (total) .....	2	9	2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-1		
4123 Non-Federal sources .....	-1	-2	-2
4130 Offsets against gross budget authority and outlays (total) ....	-2	-2	-2
4170 Outlays, net (mandatory) .....		7	
4180 Budget authority, net (total) .....	3	3	
4190 Outlays, net (total) .....	1	10	

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	11	11	11
5001 Total investments, EOY: Federal securities: Par value .....	11	11	11

## Status of Direct Loans (in millions of dollars)

Identification code 025-4472-0-3-373	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	3	3	3
1231 Disbursements: Direct loan disbursements .....	2	2	2
1251 Repayments: Repayments and prepayments .....	-2	-2	-2
1290 Outstanding, end of year .....	3	3	3

The Community Development Revolving Loan Fund (CDRLF) was established by Congress in 1979 with a \$6 million appropriation to assist credit unions serving low-income communities to: 1) provide financial services to their communities; 2) stimulate economic activities in their communities, resulting in increased income and employment; and 3) operate more efficiently. CDRLF funds a revolving loan program and a technical assistance grant program. The Budget does not provide resources for CDRLF.

## Object Classification (in millions of dollars)

Identification code 025-4472-0-3-373	2024 actual	2025 est.	2026 est.
41.0 Direct obligations: Grants, subsidies, and contributions .....	4	3	
33.0 Reimbursable obligations: Investments and loans .....	2	2	2
99.0 Reimbursable obligations .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	6	5	2

## NATIONAL ENDOWMENT FOR THE ARTS

## Federal Funds

## GRANTS AND ADMINISTRATION

*For necessary expenses to carry out the closure of the National Endowment for the Arts, \$29,000,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 417-0100-0-1-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Promotion of the arts .....	162	162	
0003 Program support .....	3	3	
0004 Salaries and expenses .....	42	42	29
0799 Total direct obligations .....	207	207	29
0801 Reimbursable program activity .....	1	1	
0900 Total new obligations, unexpired accounts .....	208	208	29

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	19	23	30
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	19		
1021	Recoveries of prior year unpaid obligations .....	4	7	3
1070	Unobligated balance (total) .....	23	30	33
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	207	207	29
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	1	1	
1900	Budget authority (total) .....	208	208	29
1930	Total budgetary resources available .....	231	238	62
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	23	30	33

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	235	217	197
3010	New obligations, unexpired accounts .....	208	208	29
3020	Outlays (gross) .....	-222	-221	-223
3040	Recoveries of prior year unpaid obligations, unexpired .....	-4	-7	-3
3050	Unpaid obligations, end of year .....	217	197	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	235	217	197
3200	Obligated balance, end of year .....	217	197	

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	208	208	29
Outlays, gross:				
4010	Outlays from new discretionary authority .....	62	75	29
4011	Outlays from discretionary balances .....	142	141	194
4020	Outlays, gross (total) .....	204	216	223
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1	-1	
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	18	5	
4180	Budget authority, net (total) .....	207	207	29
4190	Outlays, net (total) .....	221	220	223

The Budget proposes to eliminate funding for several independent agencies, including the National Endowment for the Arts. The Budget requests \$29 million to conduct an orderly closeout of the agency beginning in fiscal year 2026.

#### Object Classification (in millions of dollars)

Identification code 417-0100-0-1-503		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	19	19	12
11.3	Other than full-time permanent .....	3	3	.....
11.5	Other personnel compensation .....	1	1	.....
		<hr/>	<hr/>	
11.9	Total personnel compensation .....	23	23	12
12.1	Civilian personnel benefits .....	8	8	4
13.0	Benefits for former personnel .....	.....	.....	5
21.0	Travel and transportation of persons .....	1	1	.....
23.1	Rental payments to GSA .....	3	3	1
25.1	Advisory and assistance services .....	3	3	1
25.2	Other services from non-Federal sources .....	4	4	3
25.3	Other goods and services from Federal sources .....	2	2	2
31.0	Equipment .....	1	1	1
41.0	Grants, subsidies, and contributions .....	162	162	.....
		<hr/>	<hr/>	
99.0	Direct obligations .....	207	207	29
99.0	Reimbursable obligations .....	1	1	.....
		<hr/>	<hr/>	
99.9	Total new obligations, unexpired accounts .....	208	208	29

#### Employment Summary

Identification code 417-0100-0-1-503		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	150	140	70

#### Trust Funds

#### GIFTS AND DONATIONS, NATIONAL ENDOWMENT FOR THE ARTS

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 417-8040-0-7-503	2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....		
Receipts:			
Current law:			
1130	Gifts and Donations, National Endowment for the Arts .....	1	1
Proposed:			
1230	Gifts and Donations, National Endowment for the Arts .....		-1
1999	Total receipts .....	1	
2000	Total: Balances and receipts .....	1	
Appropriations:			
Current law:			
2101	Gifts and Donations, National Endowment for the Arts .....	-1	-1
Proposed:			
2201	Gifts and Donations, National Endowment for the Arts .....		1
2999	Total appropriations .....	-1	
5099	Balance, end of year .....		

#### Program and Financing (in millions of dollars)

Identification code 417-8040-0-7-503		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0102	Permanent authority .....	1	1	1
0900	Total new obligations, unexpired accounts (object class 41.0) .....	1	1	1

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	6	5	5
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....		1	1
1930	Total budgetary resources available .....	6	6	6
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	5	5	5

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....		1	1
3010	New obligations, unexpired accounts .....	1	1	1
3020	Outlays (gross) .....		-1	-1
3050	Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....		1	1
3200	Obligated balance, end of year .....	1	1	1

<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....		1	1
Outlays, gross:				
4101	Outlays from mandatory balances .....		1	1
4180	Budget authority, net (total) .....		1	1
4190	Outlays, net (total) .....		1	1

#### Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....		1	1
Outlays .....		1	1
Legislative proposal, subject to PAYGO:			
Budget Authority .....			-1
Total:			
Budget Authority .....		1	
Outlays .....		1	1

GIFTS AND DONATIONS, NATIONAL ENDOWMENT FOR THE ARTS—Continued  
GIFTS AND DONATIONS, NATIONAL ENDOWMENT FOR THE ARTS  
(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 417–8040–4–7–503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0102 Permanent authority .....			-1
0900 Total new obligations, unexpired accounts (object class 41.0) .....			-1
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....			-1
1930 Total budgetary resources available .....			-1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-1
3050 Unpaid obligations, end of year .....			-1
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			-1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-1
4180 Budget authority, net (total) .....			-1
4190 Outlays, net (total) .....			

## NATIONAL ENDOWMENT FOR THE HUMANITIES

### Federal Funds

#### GRANTS AND ADMINISTRATION

For necessary expenses to carry out closure of the National Endowment for the Humanities, including for the administration of awards made prior to September 30, 2025, and satisfaction and administration of offers made prior to September 30, 2025, pursuant to the matching grants program authorized under sections 10(a)(2), 11(a)(2)(B), and 11(a)(3)(B) of the National Foundation on the Arts and the Humanities Act of 1965, \$38,000,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 418–0200–0–1–503	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1
Receipts:			
Current law:			
1130 Gifts and Donations, National Endowment for the Humanities .....		1	1
Proposed:			
1230 Gifts and Donations, National Endowment for the Humanities .....			-1
1999 Total receipts .....		1	
2000 Total: Balances and receipts .....		1	1
5099 Balance, end of year .....		1	1

**Program and Financing** (in millions of dollars)

Identification code 418–0200–0–1–503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Promotion of the humanities .....	168	175	11
0004 Administration .....	42	41	27
0799 Total direct obligations .....	210	216	38
0801 Reimbursable program activity .....	1	1	1
0900 Total new obligations, unexpired accounts .....	211	217	39

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	38	39	39
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	37		
1021 Recoveries of prior year unpaid obligations .....	4	9	
1070 Unobligated balance (total) .....	42	48	39
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	207	207	38
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	1	
1900 Budget authority (total) .....	208	208	38
1930 Total budgetary resources available .....	250	256	77
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	39	39	38

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	250	250	168
3010 New obligations, unexpired accounts .....	211	217	39
3020 Outlays (gross) .....	-207	-290	-202
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-9	
3050 Unpaid obligations, end of year .....	250	168	5
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	249	249	167
3200 Obligated balance, end of year .....	249	167	4

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	208	208	38
Outlays, gross:			
4010 Outlays from new discretionary authority .....	82	104	38
4011 Outlays from discretionary balances .....	118	185	164
4020 Outlays, gross (total) .....	200	289	202
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-1	
4040 Offsets against gross budget authority and outlays (total) ....	-1	-1	
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	7	1	
4180 Budget authority, net (total) .....	207	207	38
4190 Outlays, net (total) .....	206	289	202

The Budget proposes to eliminate funding for several independent agencies, including the National Endowment for the Humanities (NEH). The Budget includes \$38 million to conduct an orderly closeout of the NEH beginning in fiscal year 2026.

**Object Classification** (in millions of dollars)

Identification code 418–0200–0–1–503	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	21	25	10
11.9 Total personnel compensation .....	21	25	10
12.1 Civilian personnel benefits .....	8	9	4
13.0 Benefits for former personnel .....			8
23.1 Rental payments to GSA .....	3	3	1
25.2 Other services from non-Federal sources .....	7	8	4
41.0 Grants, subsidies, and contributions .....	171	171	11
99.0 Direct obligations .....	210	216	38
99.0 Reimbursable obligations .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	211	217	39

## Employment Summary

Identification code 418-0200-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	167	184	59

## ADMINISTRATIVE PROVISIONS

*None of the funds appropriated to the National Foundation on the Arts and the Humanities may be used to process any grant or contract documents which do not include the text of 18 U.S.C. 1913: Provided, That none of the funds appropriated to the National Foundation on the Arts and the Humanities may be used for official reception and representation expenses: Provided further, That funds from nonappropriated sources may be used as necessary for official reception and representation expenses.*

## NATIONAL LABOR RELATIONS BOARD

## Federal Funds

## SALARIES AND EXPENSES

*For expenses necessary for the National Labor Relations Board to carry out the functions vested in it by the Labor-Management Relations Act, 1947, and other laws, \$285,224,000, of which \$2,240,389 shall be for the Office of the Inspector General: Provided, That no part of this appropriation shall be available to organize or assist in organizing agricultural laborers or used in connection with investigations, hearings, directives, or orders concerning bargaining units composed of agricultural laborers as referred to in section 2(3) of the Act of July 5, 1935, and as amended by the Labor-Management Relations Act, 1947, and as defined in section 3(f) of the Act of June 25, 1938, and including in said definition employees engaged in the maintenance and operation of ditches, canals, reservoirs, and waterways when maintained or operated on a mutual, nonprofit basis and at least 95 percent of the water stored or supplied thereby is used for farming purposes.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 420-0100-0-1-505	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Casehandling .....	164	173	164
0002 Administrative Law Judges .....	11	10	10
0003 Board Adjudication .....	24	24	23
0005 Mission Support .....	102	91	86
0006 Internal Review .....	1	1	2
0900 Total new obligations, unexpired accounts .....	302	299	285
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		3	3
1011 Unobligated balance transfer from other acct [047-0616] ....	7		
1070 Unobligated balance (total) .....	7	3	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	299	299	285
1930 Total budgetary resources available .....	306	302	288
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	49	49	27
3010 New obligations, unexpired accounts .....	302	299	285
3011 Obligations ("upward adjustments"), expired accounts .....	3		
3020 Outlays (gross) .....	-302	-321	-286
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....	49	27	26
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	49	49	27
3200 Obligated balance, end of year .....	49	27	26

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	299	299	285
Outlays, gross:			
4010 Outlays from new discretionary authority .....	267	275	262
4011 Outlays from discretionary balances .....	35	46	24
4020 Outlays, gross (total) .....	302	321	286
4180 Budget authority, net (total) .....	299	299	285
4190 Outlays, net (total) .....	302	321	286

The National Labor Relations Board resolves representation disputes in industry and also remedies and prevents specified unfair labor practices by employers or labor organizations. Case intake and additional program statistics appear in the table below.

	2024 actual	2025 est.	2026 est.
Case intake:			
Unfair labor practice cases .....	21,300	21,000	22,000
Representation cases .....	3,287	3,000	3,100
Administrative law judges:			
Hearings closed .....	153	150	140
Decisions issued .....	139	130	120
Board adjudication:			
Contested Board decisions issued .....	259	150	300
Regional director decisions .....	257	250	300
Board decisions requiring court enforcement .....	51	68	58

*Casehandling (formerly Field investigations in 2015 and earlier).*—Charges of unfair labor practices and petitions for elections to resolve representation disputes are investigated by regional office personnel. Approximately 90 percent of merit unfair labor practice cases are closed by settlement, dismissal, or withdrawal. The remainder are prepared for public hearing. About 85–90 percent of representation elections are held pursuant to agreement of the parties. The agency strives to maximize the voluntary settlement of all cases and to avoid litigation.

*Administrative law judge hearing.*—Administrative law judges conduct public hearings in unfair labor practice cases. Their findings and recommendations are set forth in their decisions.

*Board adjudication.*—In an unfair labor practice case, a judge's decision becomes a Board order if no exceptions are filed. About 30 percent of these decisions become automatic Board orders or are complied with voluntarily. The remainder, with exceptions filed, require a Board decision. In representation cases, regional directors initially decide the issues by Board delegation. The Board itself decides representation issues on referral from regional directors or by granting a request for review of a regional director's decision. The Board also rules on objection and challenge questions in election cases. Unlike other Federal agencies, Board orders are not self-enforcing in the absence of a timely petition to review. If the parties do not voluntarily comply with a Board order involving unfair labor practices, the Board must request that an appellate court enforce the decision.

*Internal Review.*—Office of the Inspector General.

*Mission Support.*—Previously spread across other program activities; includes administrative, personnel, and financial management functions conducted in the Headquarters office.

## Object Classification (in millions of dollars)

Identification code 420-0100-0-1-505	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	174	181	171
12.1 Civilian personnel benefits .....	63	66	60
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	23	22	22
23.3 Communications, utilities, and miscellaneous charges .....	3	2	2
25.2 Other services from non-Federal sources .....	37	26	28
31.0 Equipment .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	302	299	285

## SALARIES AND EXPENSES—Continued

## Employment Summary

Identification code 420-0100-0-1-505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,199	1,251	1,152

## ADMINISTRATIVE PROVISIONS

## ADMINISTRATIVE PROVISION

*SEC. 408. None of the funds provided by this Act or previous Acts making appropriations for the National Labor Relations Board may be used to issue any new administrative directive or regulation that would provide employees any means of voting through any electronic means in an election to determine a representative for the purposes of collective bargaining.*

## NATIONAL MEDIATION BOARD

## Federal Funds

## SALARIES AND EXPENSES

*For expenses necessary to carry out the provisions of the Railway Labor Act, including emergency boards appointed by the President, \$14,300,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 421-2400-0-1-505	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Mediatory services .....	10	10	9
0002 Representation services .....	3	3	3
0003 Arbitration services .....	2	2	2
0900 Total new obligations, unexpired accounts .....	15	15	14
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	15	15	14
1930 Total budgetary resources available .....	15	15	14
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	5	1
3010 New obligations, unexpired accounts .....	15	15	14
3020 Outlays (gross) .....	-15	-19	-14
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	5	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	5	1
3200 Obligated balance, end of year .....	5	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15	15	14
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	14	13
4011 Outlays from discretionary balances .....	4	5	1
4020 Outlays, gross (total) .....	15	19	14
4180 Budget authority, net (total) .....	15	15	14
4190 Outlays, net (total) .....	15	19	14

*Mediatory and alternative dispute resolution (ADR) services.*— NMB mediates disputes over wages, hours, and working conditions for over 700 rail and air carriers and approximately 650,000 employees in the two industries. This works to protect the Nation's supply chain, interstate commerce, and movement of the travelling public. Additionally, the Boards ADR program provides collective bargaining training, facilitation, and grievance mediation services to the labor-management community.

	2024 actual	2025 est.	2026 est.
Mediation & ADR cases:			
Pending, start of year .....	85	86	91

Received during year .....	63	57	65
Closed during year .....	62	52	53
Pending, end of year .....	86	91	103

*Employee representation.*— As mandated by the Railway Labor Act (RLA), the National Mediation Board (NMB) ensures employees in the airline and railroad industries can select a labor organization or individual to represent them though a secret ballot election for collective bargaining. Employees may also change or reject representation. NMB investigates representation disputes involving the various crafts or classes of railroad and airline employees to determine their choice of representatives for the purpose of collective bargaining.

	2024 actual	2025 est.	2026 est.
Representation cases:			
Pending, start of year .....	8	10	12
Received during year .....	21	22	20
Closed during year .....	19	20	23
Pending, end of year .....	10	12	9
Freedom of Information Act (FOIA) requests received .....	32	30	23
Investigation cases closed .....	29	28	21

*Emergency disputes.*— If parties fail to resolve disputes through mediation, the Board proffers arbitration. If neither mediation nor voluntary arbitration is successful, the Board notifies the President of the dispute that could substantially threaten to interrupt essential service. The President may appoint an emergency board (PEB) to investigate and report on the dispute. APEB report usually serves as a basis for resolving the dispute.

	2024 actual	2025 est.	2026 est.
Board created:			
Emergency (sec. 160) .....	0	1	1
Emergency (sec. 159a) .....	1	2	1

*Arbitration services.*— RLA sections 3 and 7 govern Arbitration. Railroad employee grievances resulting from disputes over the interpretation or application of collective bargaining agreements may be brought for settlement to the National Railroad Adjustment Board (NRAB). The divisions of the NRAB are composed of an equal number of carrier and union representatives compensated by the party or parties they represent. Public Law 89-456 provides for the adjustment of disputes involving grievances resulting from interpretation or application of bargaining agreements in the railroad industry and for disputes otherwise referable to the NRAB. In these disputes, the National Mediation Board compensates the neutral party (arbitrator) selected to help resolve these grievances. Administrative direction and support for the public law boards, special boards of adjustment, and the NRAB are provided by government contractors who are compensated by the National Mediation Board pursuant to statutory provisions.

	2024 actual	2025 est.	2026 est.
Arbitration cases:			
Pending, start of year .....	4,819	4,456	4,006
Received during year .....	3,114	3,200	3,400
Closed during year .....	3,477	3,650	3,500
Pending, end of year .....	4,456	4,006	3,906

## Object Classification (in millions of dollars)

Identification code 421-2400-0-1-505	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	8	8	7
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	9	9	8
12.1 Civilian personnel benefits .....	2	2	2
23.1 Rental payments to GSA .....	1	1	1
25.2 Other services from non-Federal sources .....	3	3	3
99.0 Direct obligations .....	15	15	14
99.9 Total new obligations, unexpired accounts .....	15	15	14



**Employment Summary**

Identification code 421-2400-0-1-505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	51	51	40

## NATIONAL RAILROAD PASSENGER CORPORATION OFFICE OF INSPECTOR GENERAL

**Federal Funds****SALARIES AND EXPENSES**

*For necessary expenses of the Office of Inspector General for the National Railroad Passenger Corporation to carry out the provisions of the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), \$31,100,000: Provided, That the Inspector General shall have all necessary authority, in carrying out the duties specified in such Act, to investigate allegations of fraud, including false statements to the Government under section 1001 of title 18, United States Code, by any person or entity that is subject to regulation by the National Railroad Passenger Corporation: Provided further, That the Inspector General may enter into contracts and other arrangements for audits, studies, analyses, and other services with public agencies and with private persons, subject to the applicable laws and regulations that govern the obtaining of such services within the National Railroad Passenger Corporation: Provided further, That the Inspector General may select, appoint, and employ such officers and employees as may be necessary for carrying out the functions, powers, and duties of the Office of Inspector General, subject to the applicable laws and regulations that govern such selections, appointments, and employment within the National Railroad Passenger Corporation: Provided further, That concurrent with the President's budget request for fiscal year 2027, the Inspector General shall submit to the House and Senate Committees on Appropriations a budget request for fiscal year 2027 in similar format and substance to budget requests submitted by executive agencies of the Federal Government.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 575-2996-0-1-401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to Amtrak IG .....	29	29	31
0900 Total new obligations, unexpired accounts (object class 41.0) .....	29	29	31
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	29	29	31
1930 Total budgetary resources available .....	30	30	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	4	.....
3010 New obligations, unexpired accounts .....	29	29	31
3020 Outlays (gross) .....	-29	-33	-31
3050 Unpaid obligations, end of year .....	4	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	4	.....
3200 Obligated balance, end of year .....	4	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	29	29	31
Outlays, gross:			
4010 Outlays from new discretionary authority .....	25	29	31
4011 Outlays from discretionary balances .....	4	4	.....
4020 Outlays, gross (total) .....	29	33	31
4180 Budget authority, net (total) .....	29	29	31
4190 Outlays, net (total) .....	29	33	31

The 2026 Budget proposes \$31.100 million for activities for the National Railroad Passenger Corporation (Amtrak) Office of the Inspector General.

In addition to the appropriation amount above, Section 802 of Title VIII of Division J of The Infrastructure Investment and Jobs Act (Pub. L. No. 117-58, Division J, Title VIII, Sec. 802, 135 Stat. 429, 1437 (2021)), as amended by the Consolidated Appropriations Act of 2023 (Pub. L. No. 117-328, Division L, Title I, Sec. 153 (2022)), states that, "Amounts made available to the Secretary of Transportation or to the Federal Railroad Administration in this title in this Act for the costs of award, administration, and project management oversight of financial assistance under the programs that are administered by the Federal Railroad Administration may be transferred to a Financial Assistance Oversight and Technical Assistance account, to remain available until expended, for the necessary expenses to support the award, administration, project management oversight, and technical assistance of programs administered by the Federal Railroad Administration under this Act: Provided, That one-quarter of one percent of the amounts that could be transferred pursuant to the authority in this section in each of 2022 through 2026 shall be transferred to the Office of Inspector General of the Department of Transportation for oversight of funding provided to the Department of Transportation in this title in this Act: Provided further, That one-quarter of one percent of the amounts that could be transferred pursuant to the authority in this section in each of 2022 through 2026 shall be transferred to the National Railroad Passenger Corporation Office of Inspector General for oversight of funding provided to the National Railroad Passenger Corporation in this title in this Act." Based on the amounts made available to Amtrak pursuant to this Act and, in accordance with the calculation under this provision, the amount available to National Railroad Passenger Corporation Office of Inspector General under this provision equates to \$495,000 for 2026.

## NATIONAL SECURITY COMMISSION ON ARTIFICIAL INTELLIGENCE

**Federal Funds****EXPENSES, NATIONAL SECURITY COMMISSION ON ARTIFICIAL INTELLIGENCE****Program and Financing** (in millions of dollars)

Identification code 245-2765-0-1-054	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

## NATIONAL TRANSPORTATION SAFETY BOARD

**Federal Funds****SALARIES AND EXPENSES**

*For necessary expenses of the National Transportation Safety Board, including hire of passenger motor vehicles and aircraft; services as authorized by section 3109 of title 5, United States Code, but at rates for individuals not to exceed the per diem rate equivalent to the rate for a GS-15; uniforms, or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code, \$145,000,000, of which not to exceed \$1,000 may be used for official reception and representation expenses.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## SALARIES AND EXPENSES—Continued

## Program and Financing (in millions of dollars)

Identification code 424-0310-0-1-407	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Policy and Direction .....	26	27	27
0002 Safety Recommendations and Communications .....	10	10	10
0003 Aviation Safety .....	37	39	39
0004 Information Technology and Services .....	11	12	12
0005 Research and Engineering .....	16	17	17
0007 Administrative Law Judges .....	3	3	3
0008 Highway Safety .....	10	11	11
0009 Marine Safety .....	6	7	7
0010 Railroad, Pipeline and Hazardous Materials Investigations .....	15	15	15
0011 Human Capital Management and Training .....	5	4	4
0091 Direct program activities, subtotal .....	139	145	145
0100 Sub-total, Direct obligations .....	139	145	145
0201 Technology Modernization Funding .....	3	10	3
0799 Total direct obligations .....	142	155	148
0900 Total new obligations, unexpired accounts .....	142	155	148
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	17	22	14
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	11		
1011 Unobligated balance transfer from other acct [047-0616] .....	8	2	
1070 Unobligated balance (total) .....	25	24	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	140	145	145
1900 Budget authority (total) .....	140	145	145
1930 Total budgetary resources available .....	165	169	159
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	22	14	11
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	27	31
3010 New obligations, unexpired accounts .....	142	155	148
3020 Outlays (gross) .....	-135	-151	-146
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	27	31	33
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	21	27	31
3200 Obligated balance, end of year .....	27	31	33
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	140	145	145
Outlays, gross:			
4010 Outlays from new discretionary authority .....	119	130	130
4011 Outlays from discretionary balances .....	16	21	16
4020 Outlays, gross (total) .....	135	151	146
4180 Budget authority, net (total) .....	140	145	145
4190 Outlays, net (total) .....	135	151	146

The National Transportation Safety Board (NTSB) is an independent nonregulatory agency that promotes transportation safety by maintaining independence and objectivity; conducting objective, precise accident investigations and safety studies; performing fair and objective airman and mariner certification appeals; and advocating and promoting NTSB safety recommendations. The NTSB also provides assistance to victims of transportation accidents and their families.

In 2026, the Administration proposes a total funding level of \$145 million for NTSB Salaries and Expenses to allow the NTSB to fulfill its role in improving safety on the Nation's transportation system.

## Object Classification (in millions of dollars)

Identification code 424-0310-0-1-407	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	66	69	70
11.3 Other than full-time permanent .....	2	3	3

11.5 Other personnel compensation .....	3	4	4
11.9 Total personnel compensation .....	71	76	77
12.1 Civilian personnel benefits .....	26	28	28
21.0 Travel and transportation of persons .....	3	4	3
23.1 Rental payments to GSA .....	10	11	11
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	2	2	3
25.2 Other services from non-Federal sources .....	7	15	8
25.3 Other goods and services from Federal sources .....	6	6	5
25.4 Operation and maintenance of facilities .....	1	1	1
25.7 Operation and maintenance of equipment .....	7	7	7
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	7	3	3
99.0 Direct obligations .....	142	155	148
99.9 Total new obligations, unexpired accounts .....	142	155	148

## Employment Summary

Identification code 424-0310-0-1-407	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	432	445	445

## EMERGENCY FUND

## Program and Financing (in millions of dollars)

Identification code 424-0311-0-1-407	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		2	2
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The National Transportation Safety Board is mandated by the Congress to investigate all catastrophic transportation accidents and, therefore, has no control over the frequency of costly accident investigations. The emergency fund provides a funding mechanism by which periodic accident investigation cost fluctuations can be met without delaying critical phases of the investigations. The current balance of \$2 million is sufficient to cover unanticipated costs associated with an increased number of accidents, and thus the Administration does not propose new funding in 2026.

## NEIGHBORHOOD REINVESTMENT CORPORATION

## Federal Funds

## PAYMENT TO THE NEIGHBORHOOD REINVESTMENT CORPORATION

*For payment to the Neighborhood Reinvestment Corporation, as authorized by the Neighborhood Reinvestment Corporation Act (42 U.S.C. 8101-8107), \$27,000,000: Provided, That such funds may be used only to prepare for the discontinuation of Federal funding, including but not limited to costs related to personnel, management of existing grants, and the termination of ongoing programs.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 082-1300-0-1-451	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment for operations and grants .....	158	158	27
0900 Total new obligations, unexpired accounts (object class 41.0) .....	158	158	27
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	158	158	27
1900 Budget authority (total) .....	158	158	27
1930 Total budgetary resources available .....	158	158	27

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	158	158	27
3020	Outlays (gross) .....	-158	-158	-27
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	158	158	27
Outlays, gross:				
4010	Outlays from new discretionary authority .....	158	158	27
4180	Budget authority, net (total) .....	158	158	27
4190	Outlays, net (total) .....	158	158	27

The Neighborhood Reinvestment Corporation (NRC), doing business as "NeighborWorks America," was established by Federal charter in 1978 as a nonprofit organization to provide financial support, capacity building, technical assistance, and training for affordable housing and community-based revitalization efforts nationwide. The Budget requests \$27 million to conduct an orderly closeout of federal payments to NRC in fiscal year 2026, which includes funding for costs related to personnel and management of existing grants.

## NORTHERN BORDER REGIONAL COMMISSION

### Federal Funds

#### NORTHERN BORDER REGIONAL COMMISSION

(INCLUDING CANCELLATION OF FUNDS)

*Of the unobligated balances from prior year appropriations available under this heading, \$44,000,000 is hereby permanently cancelled, which shall include \$29,000,000 in unobligated balances from amounts made available under this heading in division J of Public Law 117–58: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Northern Border Regional Commission.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 573–3742–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Base Activities .....	33	37	3
0002 Infrastructure Investment and Jobs Act Program Activities .....	23	30	.....
0799 Total direct obligations .....	56	67	3
0810 Reimbursable program activity .....	6	5	.....
0900 Total new obligations, unexpired accounts .....	62	72	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	203	208	189
1011 Unobligated balance transfer from other acct [013–2050] ....	6	.....	.....
1021 Recoveries of prior year unpaid obligations .....	10	1	1
1070 Unobligated balance (total) .....	219	209	190
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	41	41	.....
1121 Appropriations transferred from other acct [069–0548] ....	5	5	.....
1121 Appropriations transferred from other acct [013–2050] ....	3	.....	.....
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-15
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-29
1160 Appropriation, discretionary (total) .....	49	46	-44
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	4	.....
1701 Change in uncollected payments, Federal sources .....	.....	2	.....
1750 Spending auth from offsetting collections, disc (total) .....	2	6	.....
1900 Budget authority (total) .....	51	52	-44
1930 Total budgetary resources available .....	270	261	146
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	208	189	143

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	111	137	121
3010	New obligations, unexpired accounts .....	62	72	3
3020	Outlays (gross) .....	-26	-87	-50
3040	Recoveries of prior year unpaid obligations, unexpired .....	-10	-1	-1
3050	Unpaid obligations, end of year .....	137	121	73
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-14	-14	-16
3070	Change in uncollected pymts, Fed sources, unexpired .....	.....	-2	.....
3090	Uncollected pymts, Fed sources, end of year .....	-14	-16	-16
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	97	123	105
3200	Obligated balance, end of year .....	123	105	57
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	51	52	-44
Outlays, gross:				
4010	Outlays from new discretionary authority .....	4	5	-44
4011	Outlays from discretionary balances .....	22	82	94
4020	Outlays, gross (total) .....	26	87	50
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-2	-4	.....
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	.....	-2	.....
4070	Budget authority, net (discretionary) .....	49	46	-44
4080	Outlays, net (discretionary) .....	24	83	50
4180	Budget authority, net (total) .....	49	46	-44
4190	Outlays, net (total) .....	24	83	50

The Northern Border Regional Commission (NBRC) is a Federal-State-partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in parts of Maine, New Hampshire, New York, and Vermont. The Budget proposes to eliminate funding for several agencies, including the NBRC. NBRC would use prior year unobligated balances to conduct an orderly closeout of the agency in 2026. The Budget requests the permanent cancellation of \$15 million in unobligated discretionary balances and \$29 million in Infrastructure Investment and Jobs Act (IIJA) emergency balances.

#### Object Classification (in millions of dollars)

Identification code 573–3742–0–1–452	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.2	Other services from non-Federal sources .....	3	3
41.0	Grants, subsidies, and contributions .....	53	64
99.0	Direct obligations .....	56	67
99.0	Reimbursable obligations .....	6	5
99.9	Total new obligations, unexpired accounts .....	62	72

## NUCLEAR REGULATORY COMMISSION

### Federal Funds

#### SALARIES AND EXPENSES

*For expenses necessary for the Commission in carrying out the purposes of the Energy Reorganization Act of 1974 and the Atomic Energy Act of 1954, \$952,700,000, including official representation expenses not to exceed \$30,000, to remain available until expended: Provided, That of the amount appropriated herein, not more than \$11,494,000 may be made available for salaries, travel, and other support costs for the Office of the Commission, to remain available until September 30, 2027: Provided further, That revenues from licensing fees, inspection services, and other services and collections estimated at \$804,509,977 in fiscal year 2026 shall be retained and used for necessary salaries and expenses in this account, notwithstanding 31 U.S.C. 3302, and shall remain available until expended: Provided further, That the sum herein appropriated shall be reduced by the amount of revenues received during fiscal year 2026 so as to result in a final fiscal year 2026 appropriation estimated at not more than \$148,190,023.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

SALARIES AND EXPENSES—Continued  
Special and Trust Fund Receipts (in millions of dollars)

Identification code 031-0200-0-1-276	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1120 Nuclear Facility Fees, Nuclear Regulatory Commission .....	801	794	805
1120 Nuclear Facility Fees, Nuclear Regulatory Commission .....		13	15
1199 Total current law receipts .....	801	807	820
1999 Total receipts .....	801	807	820
2000 Total: Balances and receipts .....	801	807	820
Appropriations:			
Current law:			
2101 Salaries and Expenses .....	-788	-794	-805
2101 Office of Inspector General .....	-13	-13	-15
2199 Total current law appropriations .....	-801	-807	-820
2999 Total appropriations .....	-801	-807	-820
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 031-0200-0-1-276	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Nuclear Reactor Safety .....	509	485	502
0005 Nuclear Materials and Waste Safety .....	120	117	114
0007 Decommissioning and Low-Level Waste .....	23	25	28
0010 University Nuclear Leadership Program .....	22		
0012 Corporate Support .....	315	301	309
0799 Total direct obligations .....	989	928	953
0801 Salaries and Expenses (Reimbursable) .....	6	5	6
0900 Total new obligations, unexpired accounts .....	995	933	959
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	114	77	102
1021 Recoveries of prior year unpaid obligations .....	23	20	20
1033 Recoveries of prior year paid obligations .....	1	5	5
1070 Unobligated balance (total) .....	138	102	127
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation (General Fund) .....	140	134	148
1101 Appropriation (NRC receipts) .....	788	794	805
1160 Appropriation, discretionary (total) .....	928	928	953
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	8	5	5
1701 Change in uncollected payments, Federal sources .....	-2		
1750 Spending auth from offsetting collections, disc (total) .....	6	5	5
1900 Budget authority (total) .....	934	933	958
1930 Total budgetary resources available .....	1,072	1,035	1,085
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	77	102	126

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	296	313	261
3010 New obligations, unexpired accounts .....	995	933	959
3020 Outlays (gross) .....	-955	-965	-952
3040 Recoveries of prior year unpaid obligations, unexpired .....	-23	-20	-20
3050 Unpaid obligations, end of year .....	313	261	248
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired .....	2		
3090 Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	290	309	257
3200 Obligated balance, end of year .....	309	257	244

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	934	933	958
Outlays, gross:			
4010 Outlays from new discretionary authority .....	753	701	720

4011 Outlays from discretionary balances .....	202	264	232
4020 Outlays, gross (total) .....	955	965	952
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-4	-5	-5
4033 Non-Federal sources .....	-5	-5	-5
4040 Offsets against gross budget authority and outlays (total) ....	-9	-10	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	2		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1	5	5
4060 Additional offsets against budget authority only (total) .....	3	5	5
4070 Budget authority, net (discretionary) .....	928	928	953
4080 Outlays, net (discretionary) .....	946	955	942
4180 Budget authority, net (total) .....	928	928	953
4190 Outlays, net (total) .....	946	955	942

**Nuclear Reactor Safety.**—The U.S. Nuclear Regulatory Commission's (NRC's) Nuclear Reactor Safety Program encompasses licensing and overseeing civilian nuclear power reactors and non-power production or utilization facilities in a manner that adequately protects public health and safety. It also provides reasonable assurance of the security of facilities and protection against radiological sabotage. This program contributes to the NRC's safety and security strategic goals through the activities of the Operating Reactors and New Reactors Business Lines, which regulate operating and new nuclear reactors to ensure they meet applicable requirements.

**Nuclear Materials and Waste Safety.**—The Nuclear Materials and Waste Safety Program encompasses the NRC's licensing and oversight of nuclear materials in a manner that adequately protects public health and safety. This program provides assurance of the physical security of the materials and waste and protection against radiological sabotage, theft, or diversion of nuclear materials. Through this program, the NRC regulates uranium processing and fuel facilities, research and pilot facilities, nuclear materials users (medical, industrial, research, and academic), spent fuel storage, spent fuel material transportation and packaging, decontamination and decommissioning of facilities, and low-level and high-level radioactive waste. The program contributes to the NRC's safety and security strategic goals through the activities of the Spent Fuel Storage and Transportation, Nuclear Materials Users, Decommissioning and Low-Level Waste, and Fuel Facilities Business Lines.

**Corporate Support.**—The NRC's Corporate Support Business Line involves centrally managed activities that are necessary for the agency to accomplish its mission. These activities include acquisitions, administrative services, financial management, human resource management, information technology (IT)/information management (IM), outreach, policy support, and training.

## Object Classification (in millions of dollars)

Identification code 031-0200-0-1-276	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	424	447	462
11.3 Other than full-time permanent .....	5	8	5
11.5 Other personnel compensation .....	17	21	17
11.8 Special personal services payments .....	2	5	2
11.9 Total personnel compensation .....	448	481	486
12.1 Civilian personnel benefits .....	170	157	162
21.0 Travel and transportation of persons .....	20	17	21
22.0 Transportation of things .....	2	2	2
23.1 Rental payments to GSA .....	31	29	29
23.3 Communications, utilities, and miscellaneous charges .....	6	3	2
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	45	30	35
25.2 Other services from non-Federal sources .....	71	58	64
25.3 Other goods and services from Federal sources .....	62	50	53
25.4 Operation and maintenance of facilities .....	1	1	1
25.5 Research and development contracts .....	7	7	7
25.7 Operation and maintenance of equipment .....	82	70	70
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	17	17	17

41.0	Grants, subsidies, and contributions .....	23	2	.....
42.0	Insurance claims and indemnities .....	1	1	1
99.0	Direct obligations .....	989	928	953
99.0	Reimbursable obligations .....	6	5	6
99.9	Total new obligations, unexpired accounts .....	995	933	959

**Employment Summary**

Identification code 031-0200-0-1-276	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,745	2,858	2,724
2001 Reimbursable civilian full-time equivalent employment .....	9	8	7

**OFFICE OF INSPECTOR GENERAL**

*For expenses necessary for the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, \$18,795,000, to remain available until September 30, 2027: Provided, That revenues from licensing fees, inspection services, and other services and collections estimated at \$14,884,668 in fiscal year 2026 shall be retained and be available until September 30, 2027, for necessary salaries and expenses in this account, notwithstanding section 3302 of title 31, United States Code: Provided further, That the sum herein appropriated shall be reduced by the amount of revenues received during fiscal year 2026 so as to result in a final fiscal year 2026 appropriation estimated at not more than \$3,910,332: Provided further, That of the amounts appropriated under this heading, \$1,572,000 shall be for Inspector General services for the Defense Nuclear Facilities Safety Board.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 031-0300-0-1-276	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Inspector General .....	14	16	19
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	6	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3	3	4
1101 Appropriation (special or trust) .....	13	13	15
1160 Appropriation, discretionary (total) .....	16	16	19
1930 Total budgetary resources available .....	21	22	25
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	6	6	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	2	2
3010 New obligations, unexpired accounts .....	14	16	19
3020 Outlays (gross) .....	-13	-16	-18
3050 Unpaid obligations, end of year .....	2	2	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	2	2
3200 Obligated balance, end of year .....	2	2	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	16	16	19
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	13	15
4011 Outlays from discretionary balances .....	3	3	3
4020 Outlays, gross (total) .....	13	16	18
4180 Budget authority, net (total) .....	16	16	19
4190 Outlays, net (total) .....	13	16	18

The NRC's Office of the Inspector General (OIG) was established as a statutory entity on April 15, 1989, in accordance with the 1988 amendments to the Inspector General Act, to provide oversight of NRC operations. The Consolidated Appropriations Act of 2014 subsequently authorized the NRC Inspector General to exercise the same authorities concerning Defense

Nuclear Facilities Safety Board (DNFSB) operations. The OIG's mission is to provide independent, objective audit and investigative oversight of NRC and DNFSB operations to protect people and the environment.

**Object Classification** (in millions of dollars)

Identification code 031-0300-0-1-276	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	8	9	11
12.1 Civilian personnel benefits .....	3	4	5
21.0 Travel and transportation of persons .....	1	1	1
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	14	16	19

**Employment Summary**

Identification code 031-0300-0-1-276	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	52	63	68

**GENERAL PROVISIONS—INDEPENDENT AGENCIES**

**SEC. 401. (a)** The amounts made available by this title for the Nuclear Regulatory Commission may be reprogrammed for any program, project, or activity, and the Commission shall notify the Committees on Appropriations of both Houses of Congress at least 30 days prior to the use of any proposed reprogramming that would cause any program funding level to increase or decrease by more than \$500,000 or 10 percent, whichever is less, during the time period covered by this Act.

**(b)(1)** The Nuclear Regulatory Commission may waive the notification requirement in subsection (a) if compliance with such requirement would pose a substantial risk to human health, the environment, welfare, or national security.

**(2)** The Nuclear Regulatory Commission shall notify the Committees on Appropriations of both Houses of Congress of any waiver under paragraph (1) as soon as practicable, but not later than 3 days after the date of the activity to which a requirement or restriction would otherwise have applied. Such notice shall include an explanation of the substantial risk under paragraph (1) that permitted such waiver and shall provide a detailed report to the Committees of such waiver and changes to funding levels to programs, projects, or activities.

**(c)** Except as provided in subsections (a), (b), and (d), the amounts made available by this title for "Nuclear Regulatory Commission—Salaries and Expenses" shall be expended as directed in the explanatory statement accompanying this Act.

**(d)** None of the funds provided for the Nuclear Regulatory Commission shall be available for obligation or expenditure through a reprogramming of funds that increases funds or personnel for any program, project, or activity for which funds are denied or restricted by this Act.

**(e)** The Commission shall provide a monthly report to the Committees on Appropriations of both Houses of Congress, which includes the following for each program, project, or activity, including any prior year appropriations—

- (1)** total budget authority;
- (2)** total unobligated balances; and
- (3)** total unliquidated obligations.

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
031-322000 All Other General Fund Proprietary Receipts Including			
Budget Clearing Accounts .....	.....	1	1
General Fund Offsetting receipts from the public .....	.....	1	1

## NUCLEAR WASTE TECHNICAL REVIEW BOARD

## Federal Funds

## SALARIES AND EXPENSES

For expenses necessary for the Nuclear Waste Technical Review Board, as authorized by Public Law 100-203, section 5051, \$4,000,000, to be derived from the Nuclear Waste Fund, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 431-0500-0-1-271	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Technical and scientific activities .....	4	4	4
0900 Total new obligations, unexpired accounts .....	4	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	4	4	4
1930 Total budgetary resources available .....	6	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	4	4	4
3020 Outlays (gross) .....	-4	-4	-4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	4	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	4	4
4011 Outlays from discretionary balances .....	1		
4020 Outlays, gross (total) .....	4	4	4
4180 Budget authority, net (total) .....	4	4	4
4190 Outlays, net (total) .....	4	4	4

As mandated by the Nuclear Waste Policy Amendments Act of 1987, the Nuclear Waste Technical Review Board (Board) evaluates the technical and scientific validity of activities undertaken by the Department of Energy (DOE) related to the management and disposition of spent nuclear fuel and high-level radioactive waste. The Board's purpose is to provide independent expert advice to DOE and Congress on technical issues and to review DOE's efforts to implement the relevant sections of the Nuclear Waste Policy Act. The Board must report its findings, conclusions, and recommendations to Congress and the Secretary of Energy.

## Object Classification (in millions of dollars)

Identification code 431-0500-0-1-271	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	2	2	2
99.5 Adjustment for rounding .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	4	4	4

## Employment Summary

Identification code 431-0500-0-1-271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	16	16	16

## OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION

## Federal Funds

## SALARIES AND EXPENSES

For expenses necessary for the Occupational Safety and Health Review Commission, \$14,214,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 432-2100-0-1-554	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Administrative Law Judge determinations .....	7	7	6
0002 Commission Review .....	5	7	7
0003 Executive Director .....	2	1	1
0900 Total new obligations, unexpired accounts .....	14	15	14
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	15	15	14
1930 Total budgetary resources available .....	15	15	14
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	3	2
3010 New obligations, unexpired accounts .....	14	15	14
3020 Outlays (gross) .....	-14	-16	-14
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	3	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	3	2
3200 Obligated balance, end of year .....	3	2	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15	15	14
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	13	12
4011 Outlays from discretionary balances .....	3	3	2
4020 Outlays, gross (total) .....	14	16	14
4180 Budget authority, net (total) .....	15	15	14
4190 Outlays, net (total) .....	14	16	14

The Occupational Safety and Health Review Commission, established by the Occupational Safety and Health Act of 1970, adjudicates contested enforcement actions of the Secretary of Labor. The Commission holds fact-finding hearings and issues orders affirming, modifying, or vacating the Secretary's enforcement actions.

## Object Classification (in millions of dollars)

Identification code 432-2100-0-1-554	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	8	9	8
12.1 Civilian personnel benefits .....	3	3	3
23.1 Rental payments to GSA .....	1	2	2
99.0 Direct obligations .....	12	14	13
99.5 Adjustment for rounding .....	2	1	1
99.9 Total new obligations, unexpired accounts .....	14	15	14

## Employment Summary

Identification code 432-2100-0-1-554	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	51	51	51

**OFFICE OF GOVERNMENT ETHICS***Federal Funds***SALARIES AND EXPENSES**

*For necessary expenses to carry out functions of the Office of Government Ethics pursuant to chapter 131 of title 5, United States Code, the Ethics Reform Act of 1989, and the Representative Louise McIntosh Slaughter Stop Trading on Congressional Knowledge Act (Public Law 112–105), including services as authorized by section 3109 of title 5, United States Code, rental of conference rooms in the District of Columbia and elsewhere, hire of passenger motor vehicles, and not to exceed \$1,500 for official reception and representation expenses, \$23,037,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 434–1100–0–1–805	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	21	23	23
0801 Salaries and Expenses (Reimbursable) .....		1	1
0900 Total new obligations, unexpired accounts .....	21	24	24
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	23	23	23
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		1	1
1900 Budget authority (total) .....	23	24	24
1930 Total budgetary resources available .....	23	24	24
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	4	5
3010 New obligations, unexpired accounts .....	21	24	24
3020 Outlays (gross) .....	-23	-23	-23
3050 Unpaid obligations, end of year .....	4	5	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	4	5
3200 Obligated balance, end of year .....	4	5	6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	23	24	24
Outlays, gross:			
4010 Outlays from new discretionary authority .....	18	19	19
4011 Outlays from discretionary balances .....	5	4	4
4020 Outlays, gross (total) .....	23	23	23
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....		-1	-1
4040 Offsets against gross budget authority and outlays (total) ....		-1	-1
4180 Budget authority, net (total) .....	23	23	23
4190 Outlays, net (total) .....	23	22	22

The U.S. Office of Government Ethics (OGE), established by the Ethics in Government Act of 1978, provides overall leadership and oversight of the Executive Branch ethics program designed to prevent and resolve conflicts of interest. OGE's mission is part of the very foundation of public service. The first principle in the Fourteen Principles of Ethical Conduct for Government Officers and Employees provides that, "[p]ublic service is a public trust, requiring employees to place loyalty to the Constitution, the laws and ethical principles above private gain." OGE undertakes this important prevention mission as part of a framework comprising Executive Branch agencies and entities whose work focuses on institutional integrity. Within this framework, the ethics program works to ensure that public servants carry out the governmental responsibilities entrusted to them with impartiality, and that they serve as good stewards of public resources.

To carry out its vital leadership and oversight responsibilities for the Executive Branch ethics program, OGE promulgates, maintains, and advises on enforceable standards of ethical conduct for more than 2.7 million em-

ployees in over 140 Executive Branch agencies, including the White House; offers education and training to the more than 5,000 ethics officials Executive Branch-wide; oversees a financial disclosure system that reaches more than 26,000 public and more than 380,000 confidential financial disclosure report filers; operates and maintains *Integrity*, a public financial disclosure management application required by the Representative Louise McIntosh Slaughter Stop Trading on Congressional Knowledge (STOCK) Act; monitors Executive Branch agency ethics programs and senior leaders' compliance with applicable ethics laws and regulations; prepares for presidential transitions and provides assistance to the President and Senate in the presidential appointments process; conducts outreach to the general public, the private sector, and non-governmental organizations; and makes ethics documents publicly available.

**Object Classification** (in millions of dollars)

Identification code 434–1100–0–1–805	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	11	13	12
12.1 Civilian personnel benefits .....	4	5	4
23.1 Rental payments to GSA .....	1		
25.1 Advisory and assistance services .....	3	3	5
25.3 Other goods and services from Federal sources .....	1	1	1
99.0 Direct obligations .....	20	22	22
99.0 Reimbursable obligations .....		1	1
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	21	24	24

**Employment Summary**

Identification code 434–1100–0–1–805	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	73	76	70

**OFFICE OF NAVAJO AND HOPI INDIAN RELOCATION***Federal Funds***SALARIES AND EXPENSES**

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 435–1100–0–1–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operation of relocation office .....	5	3	
0003 Relocation payments (housing) .....		1	
0900 Total new obligations, unexpired accounts .....	5	4	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	4	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....		2	
1930 Total budgetary resources available .....	9	6	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	2	2
3010 New obligations, unexpired accounts .....	5	4	
3020 Outlays (gross) .....	-4	-4	
3050 Unpaid obligations, end of year .....	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	2	2
3200 Obligated balance, end of year .....	2	2	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		2	

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 435–1100–0–1–808	2024 actual	2025 est.	2026 est.
Outlays, gross:			
4010 Outlays from new discretionary authority .....		2	
4011 Outlays from discretionary balances .....	4	2	
4020 Outlays, gross (total) .....	4	4	
4180 Budget authority, net (total) .....		2	
4190 Outlays, net (total) .....	4	4	

The 2026 Budget proposes to eliminate funding for the Office of Navajo and Hopi Indian Relocation.

## Object Classification (in millions of dollars)

Identification code 435–1100–0–1–808	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	
25.2 Other services from non-Federal sources .....	3	1	
32.0 Land and structures .....		1	
99.9 Total new obligations, unexpired accounts .....	5	4	

## Employment Summary

Identification code 435–1100–0–1–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	18	15	

## OFFICE OF SPECIAL COUNSEL

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses to carry out functions of the Office of Special Counsel, including services as authorized by 5 U.S.C. 3109, payment of fees and expenses for witnesses, rental of conference rooms in the District of Columbia and elsewhere, and hire of passenger motor vehicles, \$30,010,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 062–0100–0–1–805	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Investigation and prosecution of reprisals for whistle blowing .....	32	32	30
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	32	32	30
1930 Total budgetary resources available .....	32	32	30
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	4	3
3010 New obligations, unexpired accounts .....	32	32	30
3020 Outlays (gross) .....	-32	-33	-29
3050 Unpaid obligations, end of year .....	4	3	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	4	3
3200 Obligated balance, end of year .....	4	3	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	32	32	30
Outlays, gross:			
4010 Outlays from new discretionary authority .....	29	29	27
4011 Outlays from discretionary balances .....	3	4	2
4020 Outlays, gross (total) .....	32	33	29
4180 Budget authority, net (total) .....	32	32	30
4190 Outlays, net (total) .....	32	33	29

The Office of Special Counsel (OSC): 1) investigates Federal employee and applicant allegations of prohibited personnel practices (including reprisal for whistleblowing), and other activities prohibited by civil service law and, when appropriate, prosecutes before the Merit Systems Protection Board; 2) provides a safe channel for whistleblowing by Federal employees and applicants, transmitting whistleblower allegations to the agency head for investigation and forwarding final reports to the President and the Congress; 3) investigates and enforces the Uniformed Services Employment and Reemployment Rights Act (USERRA); and, 4) advises on and enforces civil provisions of the Hatch Act.

OSC received 6,251 new cases in FY 2024, an agency record. This was a 36 percent increase compared to FY 2023 alone, and OSC expects this trend of higher caseloads to continue through FY 2025 and FY 2026. A record number of favorable outcomes was achieved across multiple programmatic units in recent years is also expected to continue.

Specifically, OSC achieved 450 favorable actions on prohibited personnel practice cases, the highest in agency history, and 15 percent above the prior five-year average. OSC also resolved 391 Hatch Act cases, which is a 40 percent increase compared to the prior presidential election cycle. In addition, OSC issued 81 warning letters and successfully obtained 7 disciplinary actions against agency officials who committed Hatch Act violations. OSC also assisted 17 service members in asserting their employment and reemployment rights.

cases OSC received in FY 2024, 1,757 were new disclosures. This is approximately 42 percent above the number of new disclosures received in FY 2023 alone. OSC processed and closed 1,678 disclosures, and referred 28 disclosures of waste, fraud, and abuse to agency heads for investigation. Further, OSC continued to use enhanced methods to more efficiently resolve cases through its Alternative Dispute Resolution (ADR) program by completing 33 case mediations in FY 2024. During the last several years, OSC has received numerous whistleblower disclosures from employees at the Department of Veterans Affairs (VA). OSC's work with VA whistleblowers has been featured in the media, and has helped promote accountability and improvements within the VA. OSC continues to receive a disproportionately large number of cases from VA employees and, to address this, has established a streamlined system of managing those cases, which includes a monthly status call with the agency regarding pending retaliation and other PPP investigations.

OSC fulfills its statutory responsibility to assist agencies in informing and training their employees to prevent prohibited personnel practices, whistleblower reprisals, and Hatch Act and USERRA violations, and encourage reporting of claims of waste, fraud, and abuse. In FY 2024, OSC conducted 487 outreach activities throughout the Federal Government, a 45 percent increase over FY 2023.

Case Type:	Cases Received 2024	Cases Resolved 2024
Prohibited personnel practice complaints .....	4,017	3,768
Hatch Act complaints .....	458	391
Whistleblower Disclosures .....	1,757	1,678
USERRA cases .....	19	17
Totals .....	6,251	5,854

Just as OSC witnessed in FY 2024, the agency projects case intake levels to remain similarly elevated throughout FY 2025 and FY 2026. This is anticipated given some of the significant results that the agency has achieved for the American taxpayer in recent years, which has garnered increased media exposure.

Overall, the requested funding for FY 2026 will enable OSC to continue to be efficient in its operations to meet the demand for OSC's services, protect whistleblowers in the VA and other agencies, protect the employment rights of returning service members, and protect the Federal merit system from prohibited personnel and partisan political practices.



**Object Classification** (in millions of dollars)

Identification code 062–0100–0–1–805	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	20	19	19
12.1 Civilian personnel benefits .....	7	7	7
23.1 Rental payments to GSA .....	2	2	2
25.2 Other services from non-Federal sources .....	3	3	3
99.0 Direct obligations .....	32	31	31
99.5 Adjustment for rounding .....		1	-1
99.9 Total new obligations, unexpired accounts .....	32	32	30

**Employment Summary**

Identification code 062–0100–0–1–805	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	129	123	114

**OTHER COMMISSIONS AND BOARDS****Federal Funds****COMMISSION FOR THE PRESERVATION OF AMERICA'S HERITAGE ABROAD****SALARIES AND EXPENSES**

*For necessary expenses for the Commission for the Preservation of America's Heritage Abroad, as authorized by chapter 3123 of title 54, United States Code, \$770,000, of which \$115,500 shall remain available until September 30, 2027: Provided, That the Commission may procure temporary, intermittent, and other services notwithstanding paragraph (3) of section 312304(b) of such chapter: Provided further, That such authority shall terminate on October 1, 2026: Provided further, That the Commission shall notify the Committees on Appropriations prior to exercising such authority.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 095–9911–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Other Commissions and Boards (Direct) .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 99.5) .....	1	1	1

**Budgetary resources:**

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	1
1930 Total budgetary resources available .....	1	1	1

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-1

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	1	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	1	1	1

This account includes the request for the Commission for the Preservation of America's Heritage Abroad, which helps preserve cultural sites associated with the foreign heritage of Americans from eastern and central Europe by identifying properties; negotiating U.S. agreements with foreign governments; and facilitating restoration, preservation, and memorialization efforts. The request includes funding required to enable the Commission to meet its requirements for staff and operational expenses.

**PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND****Federal Funds****PAYMENT TO THE PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND****Program and Financing** (in millions of dollars)

Identification code 579–1299–0–1–552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 General Fund Payment .....	320	338	356
0900 Total new obligations, unexpired accounts (object class 94.0) .....	320	338	356

**Budgetary resources:**

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	320	338	356
1930 Total budgetary resources available .....	320	338	356

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	320	338	356
3020 Outlays (gross) .....	-320	-338	-356

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	320	338	356
Outlays, gross:			
4100 Outlays from new mandatory authority .....	320	338	356
4180 Budget authority, net (total) .....	320	338	356
4190 Outlays, net (total) .....	320	338	356

**Summary of Budget Authority and Outlays** (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	320	338	356
Outlays .....	320	338	356
Legislative proposal, subject to PAYGO:			
Budget Authority .....			-356
Outlays .....			-356
Total:			
Budget Authority .....	320	338	
Outlays .....	320	338	

**PAYMENT TO THE PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND****(Legislative proposal, subject to PAYGO)****Program and Financing** (in millions of dollars)

Identification code 579–1299–4–1–552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 General Fund Payment .....			-356
0900 Total new obligations, unexpired accounts (object class 94.0) .....			-356

**Budgetary resources:**

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			-356
1930 Total budgetary resources available .....			-356

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-356
3020 Outlays (gross) .....			356

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....			-356
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-356
4180 Budget authority, net (total) .....			-356
4190 Outlays, net (total) .....			-356

The Budget proposes legislation to eliminate the Patient-Centered Outcomes Research Trust Fund, including transfers from the General Fund of

PAYMENT TO THE PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND—Continued  
the Treasury, the Patient-Centered Outcomes Research Institute (PCORI) Fee on health insurance policies, transfers to the Patient-Centered Outcomes Research Institute, and transfers to the Department of Health and Human Services.

### Trust Funds

#### PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 579–8299–0–7–552	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	86	90	112
Receipts:			
Current law:			
1110 Fees on Health Insurance and Self-insured Health Plans, PCORTF .....	443	473	499
1140 Interest Received by Trust Funds, PCORTF .....	6	6	6
1140 Payment from the General Fund, Patient-Centered Outcomes Research Trust Fund .....	320	338	356
1199 Total current law receipts .....	769	817	861
Proposed:			
1210 Fees on Health Insurance and Self-insured Health Plans, PCORTF .....			-446
1240 Interest Received by Trust Funds, PCORTF .....			-6
1240 Payment from the General Fund, Patient-Centered Outcomes Research Trust Fund .....			-356
1299 Total proposed receipts .....			-808
1999 Total receipts .....	769	817	53
2000 Total: Balances and receipts .....	855	907	165
Appropriations:			
Current law:			
2101 Patient-Centered Outcomes Research Trust Fund .....	-769	-796	-834
2103 Patient-Centered Outcomes Research Trust Fund .....	-40	-44	-45
2132 Patient-Centered Outcomes Research Trust Fund .....	44	45	47
2199 Total current law appropriations .....	-765	-795	-832
Proposed:			
2201 Patient-Centered Outcomes Research Trust Fund .....			834
2203 Patient-Centered Outcomes Research Trust Fund .....			45
2232 Patient-Centered Outcomes Research Trust Fund .....			-47
2299 Total proposed appropriations .....			832
2999 Total appropriations .....	-765	-795	
5099 Balance, end of year .....	90	112	165

##### Program and Financing (in millions of dollars)

Identification code 579–8299–0–7–552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Obligations to PCORI .....	765	636	665
0002 Obligations to HHS .....		159	167
0900 Total new obligations, unexpired accounts (object class 94.0) .....	765	795	832
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	769	796	834
1203 Appropriation (previously unavailable)(special or trust) ....	40	44	45
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-44	-45	-47
1260 Appropriations, mandatory (total) .....	765	795	832
1900 Budget authority (total) .....	765	795	832
1930 Total budgetary resources available .....	765	795	832
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	3	3
3010 New obligations, unexpired accounts .....	765	795	832
3020 Outlays (gross) .....	-763	-795	-832
3050 Unpaid obligations, end of year .....	3	3	3
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1	3	3

3200 Obligated balance, end of year .....	3	3	3
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	765	795	832
Outlays, gross:			
4100 Outlays from new mandatory authority .....	763	795	832
4180 Budget authority, net (total) .....	765	795	832
4190 Outlays, net (total) .....	763	795	832
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	41	47	53
5001 Total investments, EOY: Federal securities: Par value .....	47	53	59

##### Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	765	795	832
Outlays .....	763	795	832
Legislative proposal, subject to PAYGO:			
Budget Authority .....			-832
Outlays .....			-832
Total:			
Budget Authority .....	765	795	
Outlays .....	763	795	

#### PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND

##### (Legislative proposal, subject to PAYGO)

##### Program and Financing (in millions of dollars)

Identification code 579–8299–4–7–552	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Obligations to PCORI .....			-665
0002 Obligations to HHS .....			-167
0900 Total new obligations, unexpired accounts (object class 94.0) .....			-832
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....			-834
1203 Appropriation (previously unavailable)(special or trust) ....			-45
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....			47
1260 Appropriations, mandatory (total) .....			-832
1900 Budget authority (total) .....			-832
1930 Total budgetary resources available .....			-832

##### Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-832
3020 Outlays (gross) .....			832

##### Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....			-832
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-832
4180 Budget authority, net (total) .....			-832
4190 Outlays, net (total) .....			-832

##### Memorandum (non-add) entries:

5001 Total investments, EOY: Federal securities: Par value .....			-59
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The Budget proposes legislation to eliminate the Patient-Centered Outcomes Research Trust Fund, including transfers from the General Fund of the Treasury, the Patient-Centered Outcomes Research Institute (PCORI) Fee on health insurance policies, transfers to the Patient-Centered Outcomes Research Institute, and transfers to the Department of Health and Human Services.

## POSTAL SERVICE

## Federal Funds

## PAYMENT TO THE POSTAL SERVICE FUND

For payment to the Postal Service Fund for revenue forgone on free and reduced rate mail, pursuant to subsections (c) and (d) of section 2401 of title 39, United States Code, \$38,360,000: Provided, That mail for overseas voting and mail for the blind shall continue to be free: Provided further, That none of the funds made available to the Postal Service by this Act shall be used to implement any rule, regulation, or policy of charging any officer or employee of any State or local child support enforcement agency, or any individual participating in a State or local program of child support enforcement, a fee for information requested or provided concerning an address of a postal customer: Provided further, That none of the funds provided in this Act shall be used to consolidate or close small rural and other small post offices: Provided further, That the Postal Service may not destroy, and shall continue to offer for sale, any copies of the Multinational Species Conservation Funds Semipostal Stamp, as authorized under the Multinational Species Conservation Funds Semipostal Stamp Act of 2010 (Public Law 111-241).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 018-1001-0-1-372	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Free Mail .....	41	47	38
0003 Revenue Forgone .....	8	3	.....
0004 Compacts of Free Association .....	32	32	32
0900 Total new obligations, unexpired accounts (object class 41.0) .....	81	82	70
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	49	50	38
Appropriations, mandatory:			
1200 Appropriation .....	32	32	32
1900 Budget authority (total) .....	81	82	70
1930 Total budgetary resources available .....	81	82	70
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	81	82	70
3020 Outlays (gross) .....	-81	-82	-70
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	49	50	38
Outlays, gross:			
4010 Outlays from new discretionary authority .....	49	50	38
Mandatory:			
4090 Budget authority, gross .....	32	32	32
Outlays, gross:			
4100 Outlays from new mandatory authority .....	32	32	32
4180 Budget authority, net (total) .....	81	82	70
4190 Outlays, net (total) .....	81	82	70

The Budget proposes \$38,360,000 for the U.S. Postal Service for the estimated 2026 costs of free mail service for the blind and overseas voting.

Pursuant to P.L. 93-328, the 2026 appropriation request of the U.S. Postal Service for Payment to the Postal Service Fund for the costs of free mail service for the blind and overseas voting is \$31,785,000. This amount includes \$39,808,000 requested for the estimated 2026 costs of free mail service for the blind and overseas voting and a reduction of \$8,023,000 as a reconciliation adjustment for 2023 actual mail volume of free mail service for the blind and overseas voting.

## POSTAL SERVICE FUND

## Program and Financing (in millions of dollars)

Identification code 018-4020-0-3-372	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Electric Vehicles and Infrastructure [P.L. 117-169] .....	146	596	1,275

0002 Technology Modernization Fund Activities - Postal Regulatory Commission .....	3	1	.....
0003 Interest .....	592	.....	.....
0004 Supplies and services .....	145	.....	.....
0799 Total direct obligations .....	886	597	1,275
0801 Postal field operations .....	58,842	60,020	60,326
0802 Transportation .....	8,815	8,200	8,149
0803 Building occupancy .....	3,944	3,713	3,879
0804 Supplies and services .....	3,539	4,253	4,308
0805 Research and development .....	5	3	3
0806 Administration and area operations .....	7,603	6,282	8,037
0807 Interest .....	.....	594	439
0808 Servicewide expenses .....	307	500	514
0809 Reimbursable program activities, subtotal .....	83,055	83,565	85,655
0810 Capital Investment .....	2,903	4,111	1,759
0811 Change in resources on order and inventory .....	105	.....	.....
0812 Postal Regulatory Commission .....	21	25	25
0819 Reimbursable program activities, subtotal .....	3,029	4,136	1,784
0899 Total reimbursable obligations .....	86,084	87,701	87,439
0900 Total new obligations, unexpired accounts .....	86,970	88,298	88,714

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	20,227	16,426	11,034
1011 Unobligated balance transfer from other acct [047-0616] ....	1	.....	.....
1070 Unobligated balance (total) .....	20,228	16,426	11,034
Budget authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	2,000	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	.....	.....	264
1710 Transferred to other accounts [018-0100] .....	.....	.....	-264
Spending authority from offsetting collections, mandatory:			
1800 Collected [USPS Revenue] .....	81,579	83,179	84,853
1800 Collected [P.L. 103-123] .....	3	3	.....
1810 Spending authority from offsetting collections transferred to other accounts [018-0100] .....	-268	-271	.....
1810 Spending authority from offsetting collections transferred to other accounts [070-0530] .....	-3	-5	-5
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-143	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	81,168	82,906	84,848
1900 Budget authority (total) .....	83,168	82,906	84,848
1930 Total budgetary resources available .....	103,396	99,332	95,882
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	16,426	11,034	7,168

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,246	3,021	3,065
3010 New obligations, unexpired accounts .....	86,970	88,298	88,714
3020 Outlays (gross) .....	-85,195	-88,254	-90,727
3050 Unpaid obligations, end of year .....	3,021	3,065	1,052
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,246	3,021	3,065
3200 Obligated balance, end of year .....	3,021	3,065	1,052

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	83,168	82,906	84,848
Outlays, gross:			
4100 Outlays from new mandatory authority .....	81,167	78,795	81,640
4101 Outlays from mandatory balances .....	4,028	9,459	9,087
4110 Outlays, gross (total) .....	85,195	88,254	90,727
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1,668	-1,331	-1,285
4121 Interest on Federal securities .....	-880	-558	-274
4121 Interest on Federal securities [P.L. 117-169] .....	-151	-55	-50
4123 Non-Federal sources .....	-78,883	-80,962	-83,239
4130 Offsets against gross budget authority and outlays (total) ....	-81,582	-82,906	-84,848
4160 Budget authority, net (mandatory) .....	1,586	.....	.....
4170 Outlays, net (mandatory) .....	3,613	5,348	5,879
4180 Budget authority, net (total) .....	1,586	.....	.....
4190 Outlays, net (total) .....	3,613	5,348	5,879

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	22,032	19,447	12,710
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POSTAL SERVICE FUND—Continued  
Program and Financing—Continued

Identification code 018–4020–0–3–372	2024 actual	2025 est.	2026 est.
5001 Total investments, EOY: Federal securities: Par value .....	19,447	12,710	7,208

The Postal Reorganization Act of 1970, Public Law 91–375, converted the Post Office Department into the U.S. Postal Service, an independent establishment within the Executive Branch. This legislation reorganized the Postal Service to function in a businesslike manner, though Section 2401 authorized annual appropriations to reimburse the Postal Service for public service costs incurred and for revenue forgone when providing services for free or at reduced rates to groups such as the blind, non-profit organizations, local newspapers, military and overseas voters, and publishers of educational material. The Postal Service commenced operations July 1, 1971. The Agency is charged with providing patrons with reliable mail service at reasonable rates and fees.

The Postal Service is governed by an 11-member Board of Governors, including nine Governors appointed by the President, a Postmaster General who is selected by the Governors, and a Deputy Postmaster General who is selected by the Governors and the Postmaster General.

The activities of the Postal Service are financed from: (1) mail and services revenue; (2) reimbursements from Federal and non-Federal sources; (3) proceeds from borrowing; (4) interest from U.S. treasury securities and other investments; and (5) appropriations by the Congress. All receipts and deposits are made to the Fund and are available without fiscal year limitation for payment of all expenses incurred, retirement of obligations, investment in capital assets, and investment in obligations and securities. Since 1971, there have been several reforms. Notably, the Omnibus Budget Reconciliation Act of 1989 moved the Postal Service "off-budget" so that, beginning in 1990, the receipts and disbursements of the Fund are not considered as part of the congressional and executive budget process. Annual appropriations to the Postal Service are recorded on-budget in the Payment to the Postal Service Fund. Payments owed by the Postal Service to Office of Personnel Management (OPM) managed accounts are recorded "on budget" in those accounts.

The Revenue Forgone Reform Act of 1993 (Public Law 103–123) amended Section 2401 of the Postal Reorganization Act and replaced the indefinite authorization of appropriations to support reduced rates for non-profits with an authorization of annual appropriations of \$29 million each year from 1994 through 2035. This amount was estimated to compensate for insufficient appropriations for fiscal years 1991 through 1993 and for revenue losses from mandated reductions to postage rates to non-profits through 1998. From 1994 to 2016 and from 2024 to 2025, the Postal Service received \$568 million in total appropriations under Public Law 103–123 (see the Payment to the Postal Service Fund account for additional information on the Budget request for revenue forgone). The Postal Service has continued to receive annual appropriations to reimburse it for free postage for the blind and overseas absentee balloting materials pursuant to Public Law 91–375.

The 2006 Postal Accountability and Enhancement Act (P.L. 109–435) or PAEA made a number of changes affecting the operations and oversight of the Postal Service. The Act provided for separate accounting and reporting for market-dominant products such as First-Class Mail and competitive products such as package delivery. The Act also amended the process for determining rate increases for market-dominant products, in part by imposing a 10-year limit on rate increases linked to the Consumer Price Index for All Urban Consumers (CPI-U). In 2017, the Postal Regulatory Commission announced proposed changes to the rate structure including increases above the cap of the CPI-U. In November 2020, the Postal Regulatory Commission adopted final rules to give the Postal Service greater flexibility in establishing prices for Market Dominant mail products, and in August 2021, the first postage rates using this new market-dominant price flexibility took effect.

PAEA also created the Postal Service Retiree Health Benefits (RHB) Fund, intended to place the Postal Service on a path to fully fund retiree (annuitant) health benefits liabilities. This Fund was to receive from the Postal Service: (1) the pension savings provided to the Postal Service by the Postal Civil Service Retirement System Funding Reform Act of 2003 (P.L. 108–18) that were held in escrow during 2006; (2) a 10-year stream of payments defined within P.L. 109–435 to begin the liquidation of the Postal Service's unfunded liability for post-retirement health benefits; (3) beginning in 2017, payments for the actuarial cost of Postal Service contributions for the post-retirement health benefits for its current employees; (4) beginning in 2017, a 40-year amortization payment to fund any remaining unfunded liabilities associated with post-retirement health benefits of Postal Service employees; and (5) the surplus resources of the Civil Service Retirement and Disability Fund that are not needed to finance future retirement benefits under the Civil Service Retirement System (CSRS) to current or former employees of the Postal Service that are attributable to civilian employment with the Postal Service. After passage in 2006, the Postal Service contributed \$38 billion to the Fund but failed to make required payments each year from 2012 through 2021, thus steadily increasing the size of the unfunded liability.

P.L. 109–435 also required the Postal Service to begin a 27-year amortization to retire its unfunded liability under the CSRS in 2017. However, the Postal Service has never paid these amortization payments for its unfunded liability to the CSRS. From 2014 through 2021, the Postal Service also failed to make amortization payments related to unfunded liabilities under the Federal Employees Retirement System (FERS). In 2022, 2023, and 2024 the Postal Service made partial FERS amortization payments of \$500 million, \$600 million, and \$1 billion respectively, \$4 billion less in total than the payments due for those years. In total, as of September 30, 2024, the Postal Service reported \$27.1 billion in outstanding amounts due to the Office of Personnel Management (OPM) related to CSRS and FERS. In light of the Postal Service's improving financial position, the Budget assumes that the Postal Service will make the annual FERS amortization payments nearly in full beginning in 2026, with a partial payment of \$1.5 billion being made in 2025. However, the Budget reflects continued default on amortization of the unfunded liability to the CSRS.

The Postal Service Reform Act of 2022 (P.L. 117–108) eliminated the requirement established by PAEA for the Postal Service to begin making payments in 2017 for the actuarial cost of Postal Service contributions for post-retirement benefits of current employees, including any payments owed prior to that date. The PSRA also codified use of the RHB Fund to meet retirement and health care-related operating costs of the Postal Service, among other changes. A new payment mandated by the PSRA, based on the difference between government contributions to be paid from the RHB fund and the net claims costs of individuals provided coverage from the fund, will begin in 2026.

As amended by P.L. 109–435, the Postal Service has statutory borrowing from the Federal Financing Bank (FFB) authority capped at \$15 billion with the annual increase in outstanding debt limited to \$3 billion. As of September 30, 2024, the total debt outstanding to the FFB was \$15.0 billion. Section 6001 of the Coronavirus Aid, Relief and Economic Security (CARES) Act of 2020, P.L. 116–136, provided an additional \$10 billion in borrowing authority to be used exclusively for COVID–19 related operating expenses. Pursuant to Section 801 of the Consolidated Appropriations Act of 2021, P.L. 116–260, no repayment is required for amounts borrowed under the CARES Act.

Object Classification (in millions of dollars)

Identification code 018–4020–0–3–372	2024 actual	2025 est.	2026 est.
Direct obligations:			
26.0 Supplies and materials .....	145		
31.0 Equipment .....	149	597	1,275
43.0 Interest and dividends .....	592		
99.0 Direct obligations .....	886	597	1,275

Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	32,180	32,882	33,267
11.3	Other than full-time permanent .....	5,725	5,808	5,885
11.5	Other personnel compensation .....	6,182	6,245	6,303
11.9	Total personnel compensation .....	44,087	44,935	45,455
12.1	Civilian personnel benefits .....	19,600	18,628	19,297
13.0	Benefits for former personnel .....	45	42	858
21.0	Travel and transportation of persons .....	211	231	237
22.0	Transportation of things .....	9,543	8,975	8,938
23.1	Rental payments to GSA .....	28	27	28
23.2	Rental payments to others .....	2,714	2,591	2,673
23.3	Communications, utilities, and miscellaneous charges .....	867	1,020	1,096
24.0	Printing and reproduction .....	70	151	142
25.2	Other services from non-Federal sources .....	3,984	4,185	4,269
26.0	Supplies and materials .....	1,789	1,791	1,815
31.0	Equipment .....	1,045	2,117	960
32.0	Land and structures .....	1,855	1,995	801
42.0	Insurance claims and indemnities .....	246	419	431
43.0	Interest and dividends .....	.....	594	439
99.0	Reimbursable obligations .....	86,084	87,701	87,439
99.9	Total new obligations, unexpired accounts .....	86,970	88,298	88,714

**Employment Summary**

Identification code 018-4020-0-3-372	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	582,486	583,413	570,902

**OFFICE OF INSPECTOR GENERAL****SALARIES AND EXPENSES**

(INCLUDING TRANSFER OF FUNDS)

*For necessary expenses of the Office of Inspector General in carrying out the provisions of chapter 4 of title 5, United States Code, \$263,500,000, to be derived by transfer from the Postal Service Fund and expended as authorized by section 603(b)(3) of the Postal Accountability and Enhancement Act (Public Law 109-435).*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 018-0100-0-1-372	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Audit .....	73	79	82
0002 Investigations .....	201	190	186
0799 Total direct obligations .....	274	269	268
0801 Office of Inspector General (Reimbursable) .....	2	2	2
0900 Total new obligations, unexpired accounts .....	276	271	270
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	10	9
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2	.....	.....
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	2	2
1711 Transferred from other accounts [018-4020] .....	268	268	264
1750 Spending auth from offsetting collections, disc (total) .....	270	270	266
1900 Budget authority (total) .....	270	270	266
1930 Total budgetary resources available .....	286	280	275
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	9	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	3	.....
3010 New obligations, unexpired accounts .....	276	271	270
3020 Outlays (gross) .....	-273	-274	-270
3050 Unpaid obligations, end of year .....	3	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	3	.....
3200 Obligated balance, end of year .....	3	.....	.....

**Budget authority and outlays, net:**

Discretionary:				
4000 Budget authority, gross .....	270	270	266	
Outlays, gross:				
4010 Outlays from new discretionary authority .....	268	270	266	
4011 Outlays from discretionary balances .....	2	2	.....	
4020 Outlays, gross (total) .....	270	272	266	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030 Federal sources .....	-2	-2	-2	
Mandatory:				
Outlays, gross:				
4101 Outlays from mandatory balances .....	3	2	4	
4180 Budget authority, net (total) .....	268	268	264	
4190 Outlays, net (total) .....	271	272	268	

The U.S. Postal Service Office of Inspector General (USPS OIG) is an independent organization charged with reporting to Congress on the overall efficiency, effectiveness, and economy of Postal Service programs and operations. The USPS OIG meets this responsibility by conducting audits, investigations, and other reviews. The USPS OIG focuses on the prevention, identification, and elimination of: (1) waste, fraud, and abuse; (2) violations of laws, rules, and regulations; and (3) inefficiencies in Postal Service programs and operations.

The Budget proposes \$263,500,000 for USPS OIG's operations.

Pursuant to P.L. 109-435, the 2026 appropriation request of the USPS OIG is \$306,700,000.

Section 603(b)(1) of P.L. 109-435 (Postal Accountability and Enhancement Act) authorizes appropriations for the USPS OIG out of the off-budget Postal Service Fund beginning in 2009. The authorization resulted in the reclassification of USPS OIG spending from off-budget mandatory to off-budget discretionary.

**Object Classification** (in millions of dollars)

Identification code 018-0100-0-1-372	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	152	152	151
11.3 Other than full-time permanent .....	1	.....	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	154	153	153
12.1 Civilian personnel benefits .....	72	71	70
21.0 Travel and transportation of persons .....	4	4	5
23.2 Rental payments to others .....	6	6	6
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	20	18	18
25.3 Other goods and services from Federal sources .....	1	1	1
25.7 Operation and maintenance of equipment .....	9	9	9
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	5	4	3
99.0 Direct obligations .....	274	269	268
99.0 Reimbursable obligations .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	276	271	270

**Employment Summary**

Identification code 018-0100-0-1-372	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	935	900	876
2001 Reimbursable civilian full-time equivalent employment .....	1	1	1

**PRESIDIO TRUST****Federal Funds****PRESIDIO TRUST**

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

PRESIDIO TRUST—Continued  
Program and Financing (in millions of dollars)

Identification code 512-4331-0-3-303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Presidio Trust (Reimbursable) .....	401	253	317
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	471	325	340
Budget authority:			
Borrowing authority, discretionary:			
1300 Borrowing authority .....	69	90	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	193	185	191
1701 Change in uncollected payments, Federal sources .....	-1	.....	.....
1720 Capital transfer of spending authority from offsetting collections to general fund .....	-2	.....	.....
1725 Spending authority from offsetting collections applied to repay debt .....	-4	-7	-10
1750 Spending auth from offsetting collections, disc (total) .....	186	178	181
1900 Budget authority (total) .....	255	268	181
1930 Total budgetary resources available .....	726	593	521
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	325	340	204
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	69	267	112
3010 New obligations, unexpired accounts .....	401	253	317
3020 Outlays (gross) .....	-203	-408	-293
3050 Unpaid obligations, end of year .....	267	112	136
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-50	-49	-49
3070 Change in uncollected pymts, Fed sources, unexpired .....	1	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-49	-49	-49
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	19	218	63
3200 Obligated balance, end of year .....	218	63	87
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	255	268	181
Outlays, gross:			
4010 Outlays from new discretionary authority .....	150	188	100
4011 Outlays from discretionary balances .....	53	35	62
4020 Outlays, gross (total) .....	203	223	162
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-4	-2
4031 Interest on Federal securities .....	-18	-12	-10
4033 Non-Federal sources .....	-173	-169	-179
4040 Offsets against gross budget authority and outlays (total) ....	-193	-185	-191
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	63	83	-10
4080 Outlays, net (discretionary) .....	10	38	-29
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	185	131
4180 Budget authority, net (total) .....	63	83	-10
4190 Outlays, net (total) .....	10	223	102
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	289	269	225
5001 Total investments, EOY: Federal securities: Par value .....	269	225	99

## Object Classification (in millions of dollars)

Identification code 512-4331-0-3-303	2024 actual	2025 est.	2026 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent .....	38	38	40
11.9 Total personnel compensation .....	38	38	40
12.1 Civilian personnel benefits .....	14	14	15
23.3 Communications, utilities, and miscellaneous charges .....	11	11	12
25.2 Other services from non-Federal sources .....	325	177	237
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	4	4	4

32.0 Land and structures .....	8	8	8
99.9 Total new obligations, unexpired accounts .....	401	253	317

## Employment Summary

Identification code 512-4331-0-3-303	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	321	335	335

## PRIVACY AND CIVIL LIBERTIES OVERSIGHT BOARD

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses of the Privacy and Civil Liberties Oversight Board, as authorized by section 1061 of the Intelligence Reform and Terrorism Prevention Act of 2004 (42 U.S.C. 2000ee), \$14,436,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 535-2724-0-1-054	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	12	14	14
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	3	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	14	14	14
1900 Budget authority (total) .....	14	14	14
1930 Total budgetary resources available .....	15	17	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	1
3010 New obligations, unexpired accounts .....	12	14	14
3020 Outlays (gross) .....	-12	-15	-14
3050 Unpaid obligations, end of year .....	2	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	1
3200 Obligated balance, end of year .....	2	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	14	14	14
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	11	11
4011 Outlays from discretionary balances .....	3	4	3
4020 Outlays, gross (total) .....	12	15	14
4180 Budget authority, net (total) .....	14	14	14
4190 Outlays, net (total) .....	12	15	14

The Intelligence Reform and Terrorism Prevention Act of 2004 (IRTPA) created the Privacy and Civil Liberties Oversight Board (PCLOB). The IRTPA originally placed the Board within the Executive Office of the President. The Implementing Recommendations of the 9/11 Commission Act of 2007 reconstituted the Board as an independent oversight agency within the Executive Branch. All five members of the Board are nominated by the President and confirmed by the Senate for staggered six-year terms. The Board has two main responsibilities: 1) to analyze and review actions the executive branch takes to protect the United States from terrorism, ensuring that the need for such actions is balanced with the need to protect privacy and civil liberties; and 2) to ensure that liberty concerns are appropriately considered in the development and implementation of laws, regulations, and policies related to efforts to protect the Nation against terrorism.

The Board is required to report semi-annually on its operations to the U.S. Congress, as well as inform the public of its activities, as appropriate.

**Object Classification** (in millions of dollars)

Identification code 535-2724-0-1-054	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	6	7	7
11.9 Total personnel compensation .....	6	7	7
12.1 Civilian personnel benefits .....	2	2	3
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	2	2	2
25.3 Other goods and services from Federal sources .....	1	1	1
26.0 Supplies and materials .....		1	
99.9 Total new obligations, unexpired accounts .....	12	14	14

**Employment Summary**

Identification code 535-2724-0-1-054	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	34	43	43

**PUBLIC BUILDINGS REFORM BOARD**

*Federal Funds*

**SALARIES AND EXPENSES**

For salaries and expenses of the Public Buildings Reform Board in carrying out the Federal Assets Sale and Transfer Act of 2016 (Public Law 114-287), \$4,000,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 290-2860-0-1-804	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	3	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	7	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	4
1930 Total budgetary resources available .....	10	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	7	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	3	2
3010 New obligations, unexpired accounts .....	3	4	4
3020 Outlays (gross) .....	-2	-5	-6
3050 Unpaid obligations, end of year .....	3	2	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	3	2
3200 Obligated balance, end of year .....	3	2	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	4	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	4	4
4011 Outlays from discretionary balances .....	1	1	2
4020 Outlays, gross (total) .....	2	5	6
4180 Budget authority, net (total) .....	4	4	4
4190 Outlays, net (total) .....	2	5	6

The Federal Assets Sale and Transfer Act of 2016 (Public Law 114-287), enacted in December 2016, authorizes the Public Buildings Reform Board. The role of the Board is to identify opportunities for the Government to significantly reduce its inventory of civilian real property and reduce cost

to the Government, subject to approval by the Office of Management and Budget. By law, the Board sunsets December 31, 2026.

**Object Classification** (in millions of dollars)

Identification code 290-2860-0-1-804	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
25.1 Advisory and assistance services .....	2	3	3
99.9 Total new obligations, unexpired accounts .....	3	4	4

**Employment Summary**

Identification code 290-2860-0-1-804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2	2	2

**PUBLIC DEFENDER SERVICE FOR THE DISTRICT OF COLUMBIA**

*Federal Funds*

**FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PUBLIC DEFENDER SERVICE**

For salaries and expenses, including the transfer and hire of motor vehicles, of the District of Columbia Public Defender Service, as authorized by the National Capital Revitalization and Self-Government Improvement Act of 1997, \$53,382,000: Provided, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of Federal agencies: Provided further, That the District of Columbia Public Defender Service may establish for employees of the District of Columbia Public Defender Service a program substantially similar to the program set forth in subchapter II of chapter 35 of title 5, United States Code, except that the maximum amount of the payment made under the program to any individual may not exceed the amount referred to in section 3523(b)(3)(B) of title 5, United States Code: Provided further, That for the purposes of engaging with, and receiving services from, Federal Franchise Fund Programs established in accordance with section 403 of the Government Management Reform Act of 1994, as amended, the District of Columbia Public Defender Service shall be considered an agency of the United States Government: Provided further, That the District of Columbia Public Defender Service may enter into contracts for the procurement of severable services and multiyear contracts for the acquisition of property and services to the same extent and under the same conditions as an executive agency under sections 3902 and 3903 of title 41, United States Code.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 511-1733-0-1-754	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Public Defender Service .....	52	54	53
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	54	54	53
1930 Total budgetary resources available .....	57	59	58
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7	10	10
3010 New obligations, unexpired accounts .....	52	54	53
3011 Obligations ("upward adjustments"), expired accounts .....	1	1	1
3020 Outlays (gross) .....	-50	-55	-56
3050 Unpaid obligations, end of year .....	10	10	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	10	10

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PUBLIC DEFENDER  
SERVICE—Continued  
Program and Financing—Continued

Identification code 511–1733–0–1–754		2024 actual	2025 est.	2026 est.
3200	Obligated balance, end of year .....	10	10	8
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	54	54	53
Outlays, gross:				
4010	Outlays from new discretionary authority .....	44	49	48
4011	Outlays from discretionary balances .....	6	6	8
4020	Outlays, gross (total) .....	50	55	56
4180	Budget authority, net (total) .....	54	54	53
4190	Outlays, net (total) .....	50	55	56

The Public Defender Service for the District of Columbia (PDS) is a federally funded, independent organization governed by an eleven-member Board of Trustees. PDS was created in 1970 by a Federal statute (P.L. 91–358; see also D.C. Code Sec. 2–1601, et seq.) to fulfill the constitutional mandate (under *Gideon v. Wainwright*) to provide criminal defense counsel for individuals who cannot afford to hire a lawyer. PDS's mission is to provide and promote quality legal representation for indigent adults and children facing a loss of liberty in the District of Columbia justice system and thereby protect society's interest in the fair administration of justice. PDS specializes in representation in the most complex and resource-intensive criminal and delinquency cases. PDS also represents individuals facing involuntary civil commitment in the District's mental health system and individuals facing parole revocation for D.C. Code offenses.

Object Classification (in millions of dollars)

Identification code 511–1733–0–1–754		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	29	30	30
11.8	Special personal services payments .....	1	1	1
11.9	Total personnel compensation .....	30	31	31
12.1	Civilian personnel benefits .....	10	11	10
23.1	Rental payments to GSA .....	1	3	3
23.3	Communications, utilities, and miscellaneous charges .....	1	1	1
25.1	Advisory and assistance services .....	2	2	2
25.2	Other services from non-Federal sources .....	3	2	2
25.3	Other goods and services from Federal sources .....	1	1	1
25.7	Operation and maintenance of equipment .....	1	1	1
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	2	1	1
99.0	Direct obligations .....	52	54	53
99.9	Total new obligations, unexpired accounts .....	52	54	53

Employment Summary

Identification code 511–1733–0–1–754		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	229	225	225

PAYMENT TO PUERTO RICO OVERSIGHT BOARD

Federal Funds

PAYMENT TO PUERTO RICO OVERSIGHT BOARD

Special and Trust Fund Receipts (in millions of dollars)

Identification code 328–5619–0–2–806		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....			
Receipts:				
Current law:				
1110	Payment from Puerto Rico, Puerto Rico Oversight Board .....	59	59	59
2000	Total: Balances and receipts .....	59	59	59

Appropriations:				
Current law:				
2101	Payment to Puerto Rico Oversight Board .....	-59	-59	-59
5099	Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 328–5619–0–2–806		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Payment to Oversight Board .....	59	59	59
0900	Total new obligations, unexpired accounts (object class 25.2) .....	59	59	59
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	59	59	59
1930	Total budgetary resources available .....	59	59	59

Change in obligated balance:

Unpaid obligations:				
3010	New obligations, unexpired accounts .....	59	59	59
3020	Outlays (gross) .....	-59	-59	-59

Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross .....	59	59	59
Outlays, gross:				
4100	Outlays from new mandatory authority .....	59	59	59
4180	Budget authority, net (total) .....	59	59	59
4190	Outlays, net (total) .....	59	59	59

The Puerto Rico Oversight, Management, and Economic Stability Act (P.L. 114–187) created an oversight board that is not a department, agency, establishment, or instrumentality of the Federal Government but is an entity within the territorial government, which is not subject to the supervision or control of any Federal agency. See 42 U.S.C. 2121(c). Although the Board's financing is derived entirely from the territorial government, the flow of funds from the territory to the Board is mandated by Federal law. Because Federal law prescribes the flow of funds to the Board, the Budget reflects the allocation of resources by the territorial government to the new territorial entity with a net zero Federal deficit impact, consistent with long-standing budgetary concepts. Because the Board itself is not a Federal entity, its operations will not be included in the Federal Government's Budget. Data are presented here on a Puerto Rico fiscal year basis (July 1 to June 30).

RAILROAD RETIREMENT BOARD

Federal Funds

DUAL BENEFITS PAYMENTS ACCOUNT

For payment to the Dual Benefits Payments Account, authorized under section 15(d) of the Railroad Retirement Act of 1974, \$5,000,000, which shall include amounts becoming available in fiscal year 2026 pursuant to section 224(c)(1)(B) of Public Law 98–76; and in addition, an amount, not to exceed 2 percent of the amount provided herein, shall be available proportional to the amount by which the product of recipients and the average benefit received exceeds the amount available for payment of vested dual benefits: Provided, That the total amount provided herein shall be credited in 12 approximately equal amounts on the first day of each month in the fiscal year.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 060–0111–0–1–601		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Dual Benefits Payments Account (Direct) .....	6	8	5
0900	Total new obligations, unexpired accounts (object class 41.0) .....	6	8	5



<b>Budgetary resources:</b>				
Budget authority:				
1100	Appropriations, discretionary:			
	Appropriation .....	7	7	5
Appropriations, mandatory:				
1200	Appropriation .....	1	1	
1900	Budget authority (total) .....	8	8	5
1930	Total budgetary resources available .....	8	8	5
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-2		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	6	8	5
3020	Outlays (gross) .....	-6	-8	-5
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	7	7	5
Outlays, gross:				
4010	Outlays from new discretionary authority .....	6	7	5
Mandatory:				
4090	Budget authority, gross .....	1	1	
Outlays, gross:				
4100	Outlays from new mandatory authority .....		1	
4180	Budget authority, net (total) .....	8	8	5
4190	Outlays, net (total) .....	6	8	5

This appropriation is a Federal subsidy to the rail industry pension for costs not financed by the railroad sector.

Established in conjunction with the Railroad Retirement Solvency Act of 1983, this account acts as a conduit for various financial transactions, such as interfund transfers and fund transfers from the Department of the Treasury.

#### FEDERAL PAYMENTS TO THE RAILROAD RETIREMENT ACCOUNTS

For payment to the accounts established in the Treasury for the payment of benefits under the Railroad Retirement Act for interest earned on unnegotiated checks, \$150,000, to remain available through September 30, 2027, which shall be the maximum amount available for payment pursuant to section 417 of Public Law 98–76.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 060–0113–0–1–601		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Federal Payments to Railroad Retirement Accounts (Direct) .....	963	855	979
0900	Total new obligations, unexpired accounts (object class 42.0) .....	963	855	979
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	963	855	979
1930	Total budgetary resources available .....	964	856	980
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1	1	1
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	963	855	979
3020	Outlays (gross) .....	-963	-855	-979
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross .....	963	855	979
Outlays, gross:				
4100	Outlays from new mandatory authority .....	963	855	979
4180	Budget authority, net (total) .....	963	855	979
4190	Outlays, net (total) .....	963	855	979

This account funds interest on uncashed checks and the transfer of income taxes on Tier I and Tier II railroad retirement benefits.

#### RAILROAD UNEMPLOYMENT INSURANCE EXTENDED BENEFIT PAYMENTS

##### Program and Financing (in millions of dollars)

Identification code 060–0117–0–1–603		2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	3	3	.....
3020	Outlays (gross) .....	.....	-3	.....
3050	Unpaid obligations, end of year .....	3	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	3	3	.....
3200	Obligated balance, end of year .....	3	.....	.....
<b>Budget authority and outlays, net:</b>				
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	.....	3	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	3	.....

This appropriation provides funding for extended unemployment benefits paid by the Railroad Retirement Board under the Worker, Homeownership, and Business Assistance Act of 2009 (P.L. 111–92), the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111–312), the Temporary Payroll Tax Cut Continuation Act (P.L. 112–78), the Middle Class Tax Relief and Job Creation Act of 2012 (P.L. 112–96), the CARES Act (P.L. 116–136), the Consolidated Appropriations Act, 2021 (P.L. 116–260), and the American Rescue Plan Act of 2021 (P.L. 117–2).

#### RAILROAD UNEMPLOYMENT INSURANCE ENHANCED BENEFIT PAYMENTS

##### Program and Financing (in millions of dollars)

Identification code 060–0122–0–1–603		2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	223	223	223
1930	Total budgetary resources available .....	223	223	223
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	223	223	223
<hr/>				
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1	.....
3020	Outlays (gross) .....	.....	-1	.....
3050	Unpaid obligations, end of year .....	1	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1	1	.....
3200	Obligated balance, end of year .....	1	.....	.....
<hr/>				
<b>Budget authority and outlays, net:</b>				
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	.....	1	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	1	.....

This appropriation provides funding for Railroad Unemployment Insurance Enhanced Benefit Payments paid by the Railroad Retirement Board under the CARES Act (P.L. 116–136), the Consolidated Appropriations Act, 2021 (P.L. 116–260), and the American Rescue Plan Act of 2021 (P.L. 117–2).

**Trust Funds****RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND****Program and Financing** (in millions of dollars)

Identification code 060–8051–0–7–603	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Railroad Unemployment Insurance Trust Fund (Direct) .....	102	127	148
0801 Railroad Unemployment Insurance Trust Fund (Reimbursable) .....		17	16
0900 Total new obligations, unexpired accounts .....	102	144	164
<b>Budgetary resources:</b>			
Unobligated balance:			
1033 Recoveries of prior year paid obligations .....	18		
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	23	19	20
1103 Appropriation (previously unavailable)(special or trust) ....	9		
1135 Appropriations precluded from obligation (special or trust) .....	-10		
1160 Appropriation, discretionary (total) .....	22	19	20
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	148	16	13
1203 Appropriation (unavailable balances) .....	354	442	360
1235 Appropriations precluded from obligation (special or trust) .....	-440	-350	-245
1260 Appropriations, mandatory (total) .....	62	108	128
Spending authority from offsetting collections, mandatory:			
1800 Collected .....		17	16
1900 Budget authority (total) .....	84	144	164
1930 Total budgetary resources available .....	102	144	164
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	10	
3010 New obligations, unexpired accounts .....	102	144	164
3020 Outlays (gross) .....	-101	-154	-164
3050 Unpaid obligations, end of year .....	10		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2		
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	10	
3200 Obligated balance, end of year .....	10		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	22	19	20
Outlays, gross:			
4010 Outlays from new discretionary authority .....	22	19	20
Mandatory:			
4090 Budget authority, gross .....	62	125	144
Outlays, gross:			
4100 Outlays from new mandatory authority .....	62	125	144
4101 Outlays from mandatory balances .....	17	10	
4110 Outlays, gross (total) .....	79	135	144
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-18	-17	-16
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	18		
4160 Budget authority, net (mandatory) .....	62	108	128
4170 Outlays, net (mandatory) .....	61	118	128
4180 Budget authority, net (total) .....	84	127	148
4190 Outlays, net (total) .....	83	137	148
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1	1	1

The Board administers a separate fund for unemployment and sickness insurance payments. Administrative expenses are financed from employer unemployment taxes.

**Object Classification** (in millions of dollars)

Identification code 060–8051–0–7–603	2024 actual	2025 est.	2026 est.
Direct obligations:			
42.0 Benefit payments .....	79	108	128
94.0 Financial transfers .....	23	19	20
99.0 Direct obligations .....	102	127	148
99.0 Reimbursable obligations .....		17	16
99.9 Total new obligations, unexpired accounts .....	102	144	164

**RAIL INDUSTRY PENSION FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 060–8011–0–7–601	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	731	429	238
Receipts:			
Current law:			
1110 Refunds, Rail Industry Pension Fund .....		-2	-9
1110 Taxes, Rail Industry Pension Fund .....	3,683	3,846	3,794
1140 Interest and Profits on Investments in Public Debt Securities, Rail Industry Pension Fund .....	26	21	20
1140 Payment from the National Railroad Retirement Investment Trust, Rail Industry Pension Fund .....	1,180	1,537	1,727
1140 Federal Payments to Railroad Retirement Trust Funds, Rail Industry Pension Fund .....	542	484	526
1199 Total current law receipts .....	5,431	5,886	6,058
1999 Total receipts .....	5,431	5,886	6,058
2000 Total: Balances and receipts .....	6,162	6,315	6,296
Appropriations:			
Current law:			
2101 Rail Industry Pension Fund .....	-97	-99	-98
2101 Rail Industry Pension Fund .....	-5,334	-5,887	-6,058
2103 Rail Industry Pension Fund .....	-1,144	-842	-665
2135 Rail Industry Pension Fund .....	842	751	806
2199 Total current law appropriations .....	-5,733	-6,077	-6,015
2999 Total appropriations .....	-5,733	-6,077	-6,015
5099 Balance, end of year .....	429	238	281

**Program and Financing** (in millions of dollars)

Identification code 060–8011–0–7–601	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Rail Industry Pension Fund (Direct) .....	5,874	5,956	6,055
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			10
1033 Recoveries of prior year paid obligations .....	4		
1070 Unobligated balance (total) .....	4		10
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	97	99	98
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	5,334	5,887	6,058
1203 Appropriation (unavailable balances) .....	1,144	842	665
1220 Appropriations transferred to other acct [060–8010] .....		-111	
1221 Appropriations transferred from other acct [060–8010] ....	137		48
1235 Appropriations precluded from obligation (special or trust) .....	-842	-751	-806
1260 Appropriations, mandatory (total) .....	5,773	5,867	5,965
1900 Budget authority (total) .....	5,870	5,966	6,063
1930 Total budgetary resources available .....	5,874	5,966	6,073
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		10	18
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	414	412	
3010 New obligations, unexpired accounts .....	5,874	5,956	6,055
3020 Outlays (gross) .....	-5,876	-6,368	-6,055
3050 Unpaid obligations, end of year .....	412		

Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	414	412	.....
3200	Obligated balance, end of year .....	412	.....	.....
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	97	99	98
Outlays, gross:				
4010	Outlays from new discretionary authority .....	97	99	98
Mandatory:				
4090	Budget authority, gross .....	5,773	5,867	5,965
Outlays, gross:				
4100	Outlays from new mandatory authority .....	5,772	5,857	5,957
4101	Outlays from mandatory balances .....	7	412	.....
4110	Outlays, gross (total) .....	5,779	6,269	5,957
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-4	.....	.....
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	4	.....	.....
4160	Budget authority, net (mandatory) .....	5,773	5,867	5,965
4170	Outlays, net (mandatory) .....	5,775	6,269	5,957
4180	Budget authority, net (total) .....	5,870	5,966	6,063
4190	Outlays, net (total) .....	5,872	6,368	6,055
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	1,097	760	665
5001	Total investments, EOY: Federal securities: Par value .....	760	665	716

Railroad retirees generally receive the equivalent to a Social Security benefit and a rail industry pension collectively bargained like other private pension plans but embedded in Federal law. Approximately 2,940 individuals also receive both full Social Security and rail industry benefits.

#### Status of Funds (in millions of dollars)

Identification code 060-8011-0-7-601	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	1,153	853	254
0999 Total balance, start of year .....	1,153	853	254
Cash income during the year:			
Current law:			
Receipts:			
1110 Refunds, Rail Industry Pension Fund .....	.....	-2	-9
1110 Taxes, Rail Industry Pension Fund .....	3,683	3,846	3,794
1130 Rail Industry Pension Fund .....	4	.....	.....
1130 Limitation on the Office of Inspector General .....	1	.....	.....
1150 Interest and Profits on Investments in Public Debt Securities, Rail Industry Pension Fund .....	26	21	20
1160 Payment from the National Railroad Retirement Investment Trust, Rail Industry Pension Fund .....	1,180	1,537	1,727
1160 Federal Payments to Railroad Retirement Trust Funds, Rail Industry Pension Fund .....	542	484	526
1160 Limitation on the Office of Inspector General .....	16	14	14
1199 Income under present law .....	5,452	5,900	6,072
1999 Total cash income .....	5,452	5,900	6,072
Cash outgo during the year:			
Current law:			
2100 Rail Industry Pension Fund .....	-5,876	-6,368	-6,055
2100 Limitation on the Office of Inspector General .....	-15	-20	-14
2199 Outgo under current law .....	-5,891	-6,388	-6,069
2999 Total cash outgo (-) .....	-5,891	-6,388	-6,069
Surplus or deficit:			
3110 Excluding interest .....	-465	-509	-17
3120 Interest .....	26	21	20
3199 Subtotal, surplus or deficit .....	-439	-488	3
3230 Rail Industry Pension Fund .....	137	.....	48
3230 Rail Industry Pension Fund .....	.....	-111	.....
3298 Reconciliation adjustment .....	2	.....	.....
3299 Total adjustments .....	139	-111	48
3999 Total change in fund balance .....	-300	-599	51
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	93	-411	-411
4200 Rail Industry Pension Fund .....	760	665	716
4999 Total balance, end of year .....	853	254	305

#### Object Classification (in millions of dollars)

Identification code 060-8011-0-7-601	2024 actual	2025 est.	2026 est.
Direct obligations:			
42.0 Benefit payments .....	5,778	5,857	5,957
94.0 Financial transfers .....	96	99	98
99.9 Total new obligations, unexpired accounts .....	5,874	5,956	6,055

#### LIMITATION ON ADMINISTRATION

*For necessary expenses for the Railroad Retirement Board ("Board") for administration of the Railroad Retirement Act and the Railroad Unemployment Insurance Act, \$126,000,000, to be derived in such amounts as determined by the Board from the railroad retirement accounts and from moneys credited to the railroad unemployment insurance administration fund: Provided, That notwithstanding section 7(b)(9) of the Railroad Retirement Act this limitation may be used to hire attorneys only through the excepted service: Provided further, That the previous proviso shall not change the status under Federal employment laws of any attorney hired by the Railroad Retirement Board prior to January 1, 2013: Provided further, That notwithstanding section 7(b)(9) of the Railroad Retirement Act, this limitation may be used to hire students attending qualifying educational institutions or individuals who have recently completed qualifying educational programs using current excepted hiring authorities established by the Office of Personnel Management.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 060-8237-0-7-601	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Rail Industry Pension Fund .....	91	87	87
0002 Railroad Social Security Equivalent Benefit .....	22	21	21
0003 Railroad Unemployment Insurance Trust Fund .....	21	18	18
0006 TMF .....	1	3	1
0100 Subtotal, direct program .....	135	129	127
0799 Total direct obligations .....	135	129	127
0801 Medicare and other reimbursements .....	33	33	30
0900 Total new obligations, unexpired accounts .....	168	162	157
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	17	10	7
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	11	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	1	.....	.....
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	19	10	7
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	160	159	156
1900 Budget authority (total) .....	160	159	156
1930 Total budgetary resources available .....	179	169	163
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	10	7	6
Special and non-revolving trust funds:			
1951 Unobligated balance expiring .....	1	.....	.....
1952 Expired unobligated balance, start of year .....	10	19	19
1953 Expired unobligated balance, end of year .....	18	19	19
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	67	45	4
3010 New obligations, unexpired accounts .....	168	162	157
3011 Obligations ("upward adjustments"), expired accounts .....	3	.....	.....
3020 Outlays (gross) .....	-182	-203	-157
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-10	.....	.....
3050 Unpaid obligations, end of year .....	45	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	67	45	4
3200 Obligated balance, end of year .....	45	4	4

LIMITATION ON ADMINISTRATION—Continued  
Program and Financing—Continued

Identification code 060-8237-0-7-601	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	160	159	156
Outlays, gross:			
4010 Outlays from new discretionary authority .....	133	159	156
4011 Outlays from discretionary balances .....	41	41	.....
4020 Outlays, gross (total) .....	174	200	156
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-160	-159	-156
4040 Offsets against gross budget authority and outlays (total) ....	-160	-159	-156
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	8	3	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	22	44	1

The table below shows anticipated workloads.

	2023 actual	2024 actual	2025 est.	2026 est.
Pending, start of year .....	10,728	10,941	10,752	11,814
New Railroad Retirement applications .....	21,259	16,911	20,000	20,000
New Social Security certifications .....	2,607	2,866	3,000	3,000
Total dispositions (excluding partial awards) .....	23,653	19,966	21,938	22,628
Pending, end of year .....	10,941	10,752	11,814	12,186

As shown below, the Board projects this workload will continue to decline as the number of beneficiaries declines.

	1980 act.	1990 act.	2010 act.	2023 act.	2024 act.	2025 est.
Total beneficiaries .....	1,009,500	894,196	549,154	471,082	461,416	454,400

**Object Classification** (in millions of dollars)

Identification code 060-8237-0-7-601	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	69	68	69
11.3 Other than full-time permanent .....	2	1	1
11.5 Other personnel compensation .....	2	.....	.....
11.9 Total personnel compensation .....	73	69	70
12.1 Civilian personnel benefits .....	27	27	26
23.1 Rental payments to GSA .....	3	3	3
23.3 Communications, utilities, and miscellaneous charges .....	6	6	6
25.2 Other services from non-Federal sources .....	11	15	12
25.3 Other goods and services from Federal sources .....	6	5	5
25.4 Operation and maintenance of facilities .....	3	.....	.....
25.6 Medical care .....	1	1	1
25.7 Operation and maintenance of equipment .....	2	2	2
99.0 Direct obligations .....	132	128	125
99.0 Reimbursable obligations .....	33	33	30
99.5 Adjustment for rounding .....	3	1	2
99.9 Total new obligations, unexpired accounts .....	168	162	157

**Employment Summary**

Identification code 060-8237-0-7-601	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	678	629	618
2001 Reimbursable civilian full-time equivalent employment .....	89	94	85

NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 060-8118-0-7-601	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	24,304	27,473	27,926
Receipts:			
Current law:			
1130 Gains and Losses on Non-Federal Securities, National Railroad Retirement Investment Trust .....	4,043	1,688	1,553
1130 Interest and Dividends on Non-Federal Securities, National Railroad Retirement Investment Trust .....	356	350	644

1140 Earnings on Investments in Federal Securities, National Railroad Retirement Investment Trust .....	13	21	22
1199 Total current law receipts .....	4,412	2,059	2,219
1999 Total receipts .....	4,412	2,059	2,219
2000 Total: Balances and receipts .....	28,716	29,532	30,145
Appropriations:			
Current law:			
2101 National Railroad Retirement Investment Trust .....	-1,243	-1,606	-1,797
5099 Balance, end of year .....	27,473	27,926	28,348

**Program and Financing** (in millions of dollars)

Identification code 060-8118-0-7-601	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 NRRIT expenses .....	1,243	1,606	1,797
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1,243	1,606	1,797
1930 Total budgetary resources available .....	1,243	1,606	1,797
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1,243	1,606	1,797
3020 Outlays (gross) .....	-1,243	-1,606	-1,797

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,243	1,606	1,797
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,243	1,606	1,797
4180 Budget authority, net (total) .....	1,243	1,606	1,797
4190 Outlays, net (total) .....	1,243	1,606	1,797

<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	518	1,062	868
5001 Total investments, EOY: Federal securities: Par value .....	1,062	868	881
5012 Total investments, SOY: non-Federal securities: Market value (means of financing) .....	23,805	26,414	27,139
5013 Total investments, EOY: non-Federal securities: Market value (means of financing) .....	26,414	27,139	27,548

The Trust manages and invests the funds of the Railroad Retirement System in private securities and U.S. Treasury Securities.

**Status of Funds** (in millions of dollars)

Identification code 060-8118-0-7-601	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	24,304	27,473	27,926
0999 Total balance, start of year .....	24,304	27,473	27,926
Cash income during the year:			
Current law:			
Receipts:			
1150 Gains and Losses on Non-Federal Securities, National Railroad Retirement Investment Trust .....	4,043	1,688	1,553
1150 Earnings on Investments in Federal Securities, National Railroad Retirement Investment Trust .....	13	21	22
1150 Interest and Dividends on Non-Federal Securities, National Railroad Retirement Investment Trust .....	356	350	644
1199 Income under present law .....	4,412	2,059	2,219
1999 Total cash income .....	4,412	2,059	2,219
Cash outgo during year:			
Current law:			
2100 National Railroad Retirement Investment Trust .....	-1,243	-1,606	-1,797
2199 Outgo under current law .....	-1,243	-1,606	-1,797
2999 Total cash outgo (-) .....	-1,243	-1,606	-1,797
Surplus or deficit:			
3110 Excluding interest .....	-1,243	-1,606	-1,797
3120 Interest .....	4,412	2,059	2,219
3199 Subtotal, surplus or deficit .....	3,169	453	422
3999 Total change in fund balance .....	3,169	453	422
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	26,411	27,058	27,467

4200	National Railroad Retirement Investment Trust .....	1,062	868	881
4999	Total balance, end of year .....	27,473	27,926	28,348

**Object Classification** (in millions of dollars)

Identification code 060-8118-0-7-601	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	63	69	70
94.0 Financial transfers .....	1,180	1,537	1,727
99.9 Total new obligations, unexpired accounts .....	1,243	1,606	1,797

**LIMITATION ON THE OFFICE OF INSPECTOR GENERAL**

*For expenses necessary for the Office of Inspector General for audit, investigatory and review activities, as authorized by the Inspector General Act of 1978, not more than \$14,000,000, to be derived from the railroad retirement accounts and railroad unemployment insurance account.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 060-8018-0-7-601	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Rail Industry Pension Fund .....	10	10	10
0002 Railroad Social Security Equivalent Benefit .....	2	2	2
0003 Railroad Unemployment Insurance Trust .....	2	2	2
0100 Subtotal, direct program .....	14	14	14
0799 Total direct obligations .....	14	14	14
0801 Medicare and other reimbursements .....	2		
0900 Total new obligations, unexpired accounts .....	16	14	14

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Spending authority from offsetting collections, discretionary:			
Collected .....	16	14	14
1700 Budget authority (total) .....	16	14	14
1900 Total budgetary resources available .....	17	15	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	5	3	3
1953 Expired unobligated balance, end of year .....	3	3	3

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	6	
3010 New obligations, unexpired accounts .....	16	14	14
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-15	-20	-14
3050 Unpaid obligations, end of year .....	6		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	6	
3200 Obligated balance, end of year .....	6		

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	16	14	14
Outlays, gross:			
4010 Outlays from new discretionary authority .....	14	14	14
4011 Outlays from discretionary balances .....	1	6	
4020 Outlays, gross (total) .....	15	20	14
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-16	-14	-14
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-17	-14	-14
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4080 Outlays, net (discretionary) .....	-2	6	
4180 Budget authority, net (total) .....			

4190 Outlays, net (total) .....	-2	6	
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The Limitation on the Office of Inspector General receives an appropriation for audit, investigatory and review activities of the Railroad Retirement Board Office of Inspector General.

**Object Classification** (in millions of dollars)

Identification code 060-8018-0-7-601	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	6	6	8
12.1 Civilian personnel benefits .....	3	3	4
25.2 Other services from non-Federal sources .....	3	2	1
25.3 Other goods and services from Federal sources .....	3	3	1
99.0 Direct obligations .....	15	14	14
99.0 Reimbursable obligations .....	1		
99.9 Total new obligations, unexpired accounts .....	16	14	14

**Employment Summary**

Identification code 060-8018-0-7-601	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	38	41	62
2001 Reimbursable civilian full-time equivalent employment .....	7	3	

**RAILROAD SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 060-8010-0-7-601	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	358	408	390
Receipts:			
Current law:			
1110 Refunds, Railroad Social Security Equivalent Benefit Account .....		-1	-7
1110 Railroad Social Security Equivalent Benefit Account, Taxes .....	3,220	3,458	3,479
1110 Railroad Social Security Equivalent Benefit Account, Receipts Transferred to Federal Hospital Insurance Trust Fund .....	-645	-669	-677
1140 Railroad Social Security Equivalent Benefit Account, Interest and Profits on Investments in Public Debt Securities .....	37	35	31
1140 Railroad Social Security Equivalent Benefit Account, Income Tax Credits .....	412	371	453
1140 Railroad Social Security Equivalent Benefit Account, Interest Transferred to Federal Hospital Insurance Trust Fund .....	-25	-27	-24
1140 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Old-age Survivors Ins. Trust Fund .....	5,860	5,700	6,004
1140 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Disability Insurance Trust Fund .....	74	-31	-11
1140 Advances from the General Fund for Financial Interchange Interest, Social Security Equivalent Benefit Account .....	9	8	7
1199 Total current law receipts .....	8,942	8,844	9,255
1999 Total receipts .....	8,942	8,844	9,255
2000 Total: Balances and receipts .....	9,300	9,252	9,645
Appropriations:			
Current law:			
2101 Railroad Social Security Equivalent Benefit Account .....	-22	-22	-24
2101 Railroad Social Security Equivalent Benefit Account .....	-8,918	-8,844	-9,255
2103 Railroad Social Security Equivalent Benefit Account .....	-1,075	-1,137	-1,113
2135 Railroad Social Security Equivalent Benefit Account .....	1,123	1,141	1,149
2199 Total current law appropriations .....	-8,892	-8,862	-9,243
2999 Total appropriations .....	-8,892	-8,862	-9,243
5099 Balance, end of year .....	408	390	402

**Program and Financing** (in millions of dollars)

Identification code 060-8010-0-7-601	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Railroad Social Security Equivalent Benefit Account (Direct) ....	8,730	9,080	9,203

RAILROAD SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT—Continued  
Program and Financing—Continued

Identification code 060-8010-0-7-601	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	22	22	24
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	8,918	8,844	9,255
1203 Appropriation (previously unavailable)(special or trust) ....	1,075	1,137	1,113
1220 Appropriations transferred to other accts [060-8011] .....	-137	.....	-48
1221 Appropriations transferred from other acct [060-8011] .....	.....	111	.....
1235 Appropriations precluded from obligation (special or trust) .....	-1,123	-1,141	-1,149
1236 Appropriations applied to repay debt .....	-5,085	-5,073	-5,198
1260 Appropriations, mandatory (total) .....	3,648	3,878	3,973
Borrowing authority, mandatory:			
1400 Borrowing authority .....	5,060	5,180	5,206
1900 Budget authority (total) .....	8,730	9,080	9,203
1930 Total budgetary resources available .....	8,730	9,080	9,203
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	705	729	.....
3010 New obligations, unexpired accounts .....	8,730	9,080	9,203
3020 Outlays (gross) .....	-8,706	-9,809	-9,197
3050 Unpaid obligations, end of year .....	729	.....	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	705	729	.....
3200 Obligated balance, end of year .....	729	.....	6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	22	22	24
Outlays, gross:			
4010 Outlays from new discretionary authority .....	22	22	24
Mandatory:			
4090 Budget authority, gross .....	8,708	9,058	9,179
Outlays, gross:			
4100 Outlays from new mandatory authority .....	8,683	9,058	9,173
4101 Outlays from mandatory balances .....	1	729	.....
4110 Outlays, gross (total) .....	8,684	9,787	9,173
4180 Budget authority, net (total) .....	8,730	9,080	9,203
4190 Outlays, net (total) .....	8,706	9,809	9,197
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	1,043	1,087	1,113
5001 Total investments, EOY: Federal securities: Par value .....	1,087	1,113	1,131
5080 Outstanding debt, SOY .....	-4,627	-4,605	-4,712
5081 Outstanding debt, EOY .....	-4,605	-4,712	-4,720
5082 Borrowing .....	-5,063	-5,180	-5,206

All railroad retirees receive the equivalent of a Social Security benefit, and they may also receive other add-ons including rail industry pension payments, windfall payments, and supplemental annuities. Social Security benefits for former railroad employees are funded by the Social Security trust funds, and rail industry pension payments are the responsibility of the rail sector.

Under current law, a financial interchange occurs once each year between the Social Security trust funds and the Social Security Equivalent Benefit (SSEB) account. SSEB receives monthly advances from the general fund equal to an estimate of the transfer SSEB would have received for the previous month if the financial interchange transfers were on a monthly basis. Advances from the previous year are repaid annually to the general fund immediately after the financial interchange is received. In 2024, \$5,063 million was advanced and \$5,085 million was repaid.

## Status of Funds (in millions of dollars)

Identification code 060-8010-0-7-601	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	-3,552	-3,453	-4,307
0999 Total balance, start of year .....	-3,552	-3,453	-4,307

## Cash income during the year:

Current law:			
Receipts:			
1110 Refunds, Railroad Social Security Equivalent Benefit Account .....	-1	-7	
1110 Railroad Social Security Equivalent Benefit Account, Taxes .....	3,220	3,458	3,479
1110 Railroad Social Security Equivalent Benefit Account, Receipts Transferred to Federal Hospital Insurance Trust Fund .....	-645	-669	-677
1150 Railroad Social Security Equivalent Benefit Account, Interest and Profits on Investments in Public Debt Securities ....	37	35	31
1150 Railroad Social Security Equivalent Benefit Account, Interest Transferred to Federal Hospital Insurance Trust Fund .....	-25	-27	-24
1160 Railroad Social Security Equivalent Benefit Account, Income Tax Credits .....	412	371	453
1160 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Old-age Survivors Ins. Trust Fund .....	5,860	5,700	6,004
1160 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Disability Insurance Trust Fund .....	74	-31	-11
1160 Advances from the General Fund for Financial Interchange Interest, Social Security Equivalent Benefit Account .....	9	8	7
1199 Income under present law .....	8,942	8,844	9,255
1999 Total cash income .....	8,942	8,844	9,255
Cash outgo during year:			
Current law:			
2100 Railroad Social Security Equivalent Benefit Account .....	-8,706	-9,809	-9,197
2199 Outgo under current law .....	-8,706	-9,809	-9,197
2999 Total cash outgo (-) .....	-8,706	-9,809	-9,197
Surplus or deficit:			
3110 Excluding interest .....	224	-973	51
3120 Interest .....	12	8	7
3199 Subtotal, surplus or deficit .....	236	-965	58
3230 Railroad Social Security Equivalent Benefit Account .....	.....	111	.....
3230 Railroad Social Security Equivalent Benefit Account .....	-137	.....	-48
3299 Total adjustments .....	-137	111	-48
3999 Total change in fund balance .....	99	-854	10
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-4,540	-5,420	-5,428
4200 Railroad Social Security Equivalent Benefit Account .....	1,087	1,113	1,131
4999 Total balance, end of year .....	-3,453	-4,307	-4,297

## Object Classification (in millions of dollars)

Identification code 060-8010-0-7-601	2024 actual	2025 est.	2026 est.
Direct obligations:			
42.0 Benefit payments .....	8,710	9,058	9,131
94.0 Financial transfers .....	.....	.....	48
94.0 Financial transfers .....	20	22	24
99.9 Total new obligations, unexpired accounts .....	8,730	9,080	9,203

## SECURITIES AND EXCHANGE COMMISSION

## Federal Funds

## SALARIES AND EXPENSES

For necessary expenses for the Securities and Exchange Commission, including services as authorized by 5 U.S.C. 3109, the rental of space (to include multiple year leases) in the District of Columbia and elsewhere, and not to exceed \$3,500 for official reception and representation expenses, \$2,149,000,000, to remain available until expended; of which not less than \$20,050,000 shall be for the Office of Inspector General; of which not to exceed \$275,000 shall be available for a permanent secretariat for the International Organization of Securities Commissions; and of which not to exceed \$100,000 shall be available for expenses for consultations and meetings hosted by the Commission with foreign governmental and other regulatory officials, members of their delegations and staffs to exchange views concerning securities matters, such expenses to include necessary logistic and administrative expenses and the expenses of Commission staff and foreign invitees in attendance including: (1) incidental expenses such as meals; (2) travel and transportation; and (3) related lodging or subsistence: Provided, That any unobligated balances from

funds made available under this heading in prior Acts for replacement leases for the Commission's headquarters and other regional office facilities may be used for such purposes at any Commission office facility, notwithstanding provisos in such Acts limiting use to particular office facilities, and notwithstanding provisos in such Acts requiring that de-obligated amounts derived from the general fund be returned to the general fund or that de-obligated amounts derived from fees or assessments be paid to national securities exchanges and national securities associations in proportion to any fees or assessments paid by such national securities exchange or national securities association.

For purposes of calculating the fee rate under section 31(j) of the Securities Exchange Act of 1934 (15 U.S.C. 78ee(j)) for fiscal year 2026, all amounts appropriated under this heading shall be deemed to be the regular appropriation to the Commission for fiscal year 2026: Provided, That fees and charges authorized by section 31 of the Securities Exchange Act of 1934 (15 U.S.C. 78ee) shall be credited to this account as offsetting collections: Provided further, That not to exceed \$2,149,000,000 of such offsetting collections shall be available until expended for necessary expenses of this account: Provided further, That the total amount appropriated under this heading from the general fund for fiscal year 2026 shall be reduced as such offsetting fees are received so as to result in a final total fiscal year 2026 appropriation from the general fund estimated at not more than \$0.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 050-0100-0-1-376		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Enforcement .....	696	698	683
0002	Examinations .....	498	498	494
0003	Corporation Finance .....	184	184	184
0004	Trading and Markets .....	122	122	121
0005	Investment Management .....	94	95	93
0006	Economic and Risk Analysis .....	83	87	87
0007	General Counsel .....	72	70	66
0008	Other Program Offices .....	111	110	112
0009	Agency Direction and Administrative Support .....	312	311	308
0010	Inspector General .....	24	25	26
0011	Relocation Costs .....	3	182	.....
0900	Total new obligations, unexpired accounts .....	2,199	2,382	2,174
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	83	142	.....
1021	Recoveries of prior year unpaid obligations .....	69	50	25
1070	Unobligated balance (total) .....	152	192	25
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	2,150	2,150	2,149
1700	Collected [Relocation Costs] .....	40	40	.....
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations) .....	-1	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	2,189	2,190	2,149
1900	Budget authority (total) .....	2,189	2,190	2,149
1930	Total budgetary resources available .....	2,341	2,382	2,174
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	142	.....	.....
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	944	770	767
3010	New obligations, unexpired accounts .....	2,199	2,382	2,174
3020	Outlays (gross) .....	-2,304	-2,335	-2,300
3040	Recoveries of prior year unpaid obligations, unexpired .....	-69	-50	-25
3050	Unpaid obligations, end of year .....	770	767	616
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	944	770	767
3200	Obligated balance, end of year .....	770	767	616
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,189	2,190	2,149
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,791	1,830	1,827
4011	Outlays from discretionary balances .....	513	505	473
4020	Outlays, gross (total) .....	2,304	2,335	2,300
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	.....	-1	.....

4034	Offsetting governmental collections .....	-2,150	-2,149	-2,149
4034	Offsetting governmental collections [Relocation Costs] .....	-40	-40	.....
4040	Offsets against gross budget authority and outlays (total) ....	-2,190	-2,190	-2,149
4070	Budget authority, net (discretionary) .....	-1	.....	.....
4080	Outlays, net (discretionary) .....	114	145	151
4180	Budget authority, net (total) .....	-1	.....	.....
4190	Outlays, net (total) .....	114	145	151
<b>Memorandum (non-add) entries:</b>				
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	7,175	7,176	7,176
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	7,176	7,176	7,176

The mission of the Securities and Exchange Commission (SEC) is to: protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation. The SEC's six major programs include the following:

**Enforcement.**—The Division of Enforcement investigates and prosecutes civil violations of the Federal securities laws and works closely with the Department of Justice and other law enforcement partners to coordinate and assist in criminal prosecutions.

**Examinations.**—The Division of Examinations conducts the SEC's examination program to detect violations of the Federal securities laws and evaluate internal compliance controls at securities firms registered with the SEC.

**Corporation Finance.**—The Division of Corporation Finance selectively reviews company disclosures to ensure that investors have the information necessary to make informed investment decisions and to help deter fraud and misrepresentation in securities transactions.

**Trading and Markets.**—The Division of Trading and Markets' (TM) mission is to establish and maintain standards for fair, orderly, and efficient markets while fostering investor protection and confidence in the markets. TM oversees the activities of industry self-regulatory organizations, such as the Financial Industry Regulatory Authority, and directly regulates market participants where Commission rulemaking is more effective than self-regulation.

**Investment Management.**—The Division of Investment Management works to protect investors, promote informed investment decision making, and facilitate appropriate innovation in investment products and services through regulation of the asset management industry.

**Economic and Risk Analysis.**—The Division of Economic and Risk Analysis integrates financial economics and rigorous data analytics into the core mission of the SEC.

Additional program offices directly support the major programs: the Office of International Affairs, the Office of the Chief Accountant, the Office of Credit Ratings, the Office of Investor Education and Advocacy, the Office of the Investor Advocate, the Office of Administrative Law Judges, the Office of the Advocate for Small Business Capital Formation, the Office of Municipal Securities, and the Strategic Hub for Innovation and Financial Technology.

The SEC is funded through offsetting fees and assessments collected pursuant to section 31 of the Securities Exchange Act of 1934 (15 U.S.C. 78ee) at a rate intended to fully offset the SEC's appropriation.

#### Object Classification (in millions of dollars)

Identification code 050-0100-0-1-376		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	1,087	1,076	1,005
11.3	Other than full-time permanent .....	36	.....	.....
11.8	Special personal services payments .....	2	1	1
11.9	Total personnel compensation .....	1,125	1,077	1,006
12.1	Civilian personnel benefits .....	426	414	393
13.0	Benefits for former personnel .....	.....	22	.....
21.0	Travel and transportation of persons .....	6	6	5
23.1	Rental payments to GSA .....	22	95	108
23.2	Rental payments to others .....	61	.....	.....
23.3	Communications, utilities, and miscellaneous charges .....	12	.....	.....
24.0	Printing and reproduction .....	9	4	6
25.1	Advisory and assistance services .....	46	49	56

## SALARIES AND EXPENSES—Continued

## Object Classification—Continued

Identification code 050–0100–0–1–376	2024 actual	2025 est.	2026 est.
25.2 Other services from non-Federal sources .....	75	82	94
25.3 Other goods and services from Federal sources .....	53	55	62
25.4 Operation and maintenance of facilities .....	11	11	12
25.7 Operation and maintenance of equipment .....	326	374	401
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	21	126	28
32.0 Land and structures .....	2	64	1
42.0 Insurance claims and indemnities .....	3	2	1
99.9 Total new obligations, unexpired accounts .....	2,199	2,382	2,174

## Employment Summary

Identification code 050–0100–0–1–376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4,920	4,101	4,101

## SECURITIES AND EXCHANGE COMMISSION RESERVE FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 050–5566–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	3	3	3
Receipts:			
Current law:			
1110 Registration Fees, Securities and Exchange Commission Reserve Fund .....	50	50	50
2000 Total: Balances and receipts .....	53	53	53
Appropriations:			
Current law:			
2101 Securities and Exchange Commission Reserve Fund .....	-50	-50	-50
2103 Securities and Exchange Commission Reserve Fund .....	-3	-3	-3
2132 Securities and Exchange Commission Reserve Fund .....	3	3	3
2199 Total current law appropriations .....	-50	-50	-50
2999 Total appropriations .....	-50	-50	-50
5099 Balance, end of year .....	3	3	3

## Program and Financing (in millions of dollars)

Identification code 050–5566–0–2–376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Enforcement .....	16	16	15
0002 Examinations .....	12	12	12
0003 Corporation Finance .....	5	5	5
0004 Trading and Markets .....	3	3	3
0005 Investment Management .....	2	2	2
0006 Economic and Risk Analysis .....	2	2	1
0007 General Counsel .....	2	1	1
0008 Other Program Offices .....	2	3	3
0009 Agency Direction and Administrative Support .....	8	8	7
0010 Inspector General .....	1	1	1
0900 Total new obligations, unexpired accounts .....	53	53	50

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	3	
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	6	3	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	50	50	50
1203 Appropriation (previously unavailable)(special or trust) ....	3	3	3
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-3	-3	-3
1260 Appropriations, mandatory (total) .....	50	50	50
1930 Total budgetary resources available .....	56	53	50
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3		

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	41	37	40
3010 New obligations, unexpired accounts .....	53	53	50
3020 Outlays (gross) .....	-55	-50	-50
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	37	40	40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	41	37	40
3200 Obligated balance, end of year .....	37	40	40

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	50	50	50
Outlays, gross:			
4100 Outlays from new mandatory authority .....	19	17	17
4101 Outlays from mandatory balances .....	36	33	33
4110 Outlays, gross (total) .....	55	50	50
4180 Budget authority, net (total) .....	50	50	50
4190 Outlays, net (total) .....	55	50	50

Section 991 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111–203) (the Dodd-Frank Act) amended section 4 of the Securities Exchange Act of 1934 (15 U.S.C. 78d) to establish the Securities and Exchange Commission Reserve Fund. The Reserve Fund is a separate fund in the Treasury from which the Commission may obligate amounts determined necessary to carry out Commission functions. The Reserve Fund provisions took effect on October 1, 2011.

The Reserve Fund is funded by deposits from registration fees collected by the Commission under section 6(b) of the Securities Act of 1933 (15 U.S.C. 77f(b)) and section 24(f) of the Investment Company Act of 1940 (15 U.S.C. 80a–24(f)). In any one fiscal year, the amount deposited in the Reserve Fund may not exceed \$50 million and obligations from the Reserve Fund may not exceed \$100 million. The balance in the Reserve Fund may not exceed \$100 million. Amounts in the Reserve Fund are available until expended. (The remainder of registration fee collections for each fiscal year are deposited in the general fund of the Treasury and are not available for obligation by the Commission.)

Amounts collected and deposited in the Reserve Fund are not subject to appropriation or apportionment. However, the Commission is required to notify the Congress of the amount and purpose of any obligations made utilizing amounts from the Reserve Fund within 10 days.

## Object Classification (in millions of dollars)

Identification code 050–5566–0–2–376	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	1	1	1
25.7 Operation and maintenance of equipment .....	12	12	11
31.0 Equipment .....	40	40	38
99.9 Total new obligations, unexpired accounts .....	53	53	50

## INVESTOR PROTECTION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 050–5567–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	37	28	21
Receipts:			
Current law:			
1110 Monetary Sanctions, Investor Protection Fund .....	257	365	308
1140 Interest, Investor Protection Fund .....	19	20	19
1199 Total current law receipts .....	276	385	327
1999 Total receipts .....	276	385	327
2000 Total: Balances and receipts .....	313	413	348
Appropriations:			
Current law:			
2101 Investor Protection Fund .....	-276	-385	-327
2103 Investor Protection Fund .....	-38	-29	-22



2132	Investor Protection Fund .....	29	22	19
2199	Total current law appropriations .....	-285	-392	-330
2999	Total appropriations .....	-285	-392	-330
5099	Balance, end of year .....	28	21	18

**Program and Financing** (in millions of dollars)

Identification code 050-5567-0-2-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Enforcement .....	261	369	415
0900 Total new obligations, unexpired accounts (object class 11.8) .....	261	369	415
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	338	362	385
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	276	385	327
1203 Appropriation (previously unavailable)(special or trust) ....	38	29	22
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-29	-22	-19
1260 Appropriations, mandatory (total) .....	285	392	330
1930 Total budgetary resources available .....	623	754	715
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	362	385	300
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	431	117	.....
3010 New obligations, unexpired accounts .....	261	369	415
3020 Outlays (gross) .....	-575	-486	-415
3050 Unpaid obligations, end of year .....	117	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	431	117	.....
3200 Obligated balance, end of year .....	117	.....	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	285	392	330
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	369	330
4101 Outlays from mandatory balances .....	575	117	85
4110 Outlays, gross (total) .....	575	486	415
4180 Budget authority, net (total) .....	285	392	330
4190 Outlays, net (total) .....	575	486	415
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	358	472	472
5001 Total investments, EOY: Federal securities: Par value .....	472	472	472

As part of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111-203) (the Dodd-Frank Act), the Congress substantially expanded the Securities and Exchange Commission's (SEC or Commission) authority to pay whistleblower awards and enhanced the anti-retaliation protections available to whistleblowers. The intent is to incentivize submission of high-quality tips by motivating persons with knowledge of possible securities laws violations to assist the Federal Government in identifying and prosecuting individuals who violate the Federal securities laws.

To comply with direction provided in the Dodd-Frank Act, the SEC's Division of Enforcement established an Office of the Whistleblower to administer and enforce the whistleblower award program. The Investor Protection Fund (the Fund), established by the Dodd-Frank Act, provides resources for payments to whistleblowers and for the SEC's Office of the Inspector General Employee Suggestion Program. Deposits into the Fund are comprised of a portion of monetary sanctions collected by the SEC in judicial or administrative actions brought by the Commission under the Federal securities laws that are not added to a disgorgement fund or other fund under section 308 of the Sarbanes-Oxley Act of 2002 (P.L. 107-204), as well as amounts in such funds that will not be distributed to injured investors. No sanction collected by the Commission can be deposited into the Fund if the balance at the time the sanction is collected exceeds \$300

million. No funds have been taken or withheld from harmed investors to pay whistleblower awards. The Commission is required to submit an annual report on the whistleblower award program to the Committee on Banking, Housing, and Urban Affairs of the Senate and the Committee on Financial Services of the House of Representatives.

The figures reported for 2025 and 2026 are based on assumptions regarding several variables inherent to litigation and to the Commission's whistleblower award process. Given the potential for significant variation in the payouts and their timing, it is possible that actual payouts will be either significantly higher or significantly lower than these estimates.

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Governmental receipts:			
050-109100 Post Judgement Penalties .....	4	3	3
General Fund Governmental receipts .....	4	3	3
Offsetting receipts from the public:			
050-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	-1	.....	.....
General Fund Offsetting receipts from the public .....	-1	.....	.....

## SMITHSONIAN INSTITUTION

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses of the Smithsonian Institution, as authorized by law, including research in the fields of art, science, and history; development, preservation, and documentation of the National Collections; presentation of public exhibits and performances; collection, preparation, dissemination, and exchange of information and publications; conduct of education, training, and museum assistance programs; maintenance, alteration, operation, lease agreements of no more than 30 years, and protection of buildings, facilities, and approaches; not to exceed \$100,000 for services as authorized by 5 U.S.C. 3109; and purchase, rental, repair, and cleaning of uniforms for employees, \$839,300,000, to remain available until September 30, 2027, except as otherwise provided herein; of which not to exceed \$14,026,000 for the instrumentation program, collections acquisition, exhibition reinstallation, Smithsonian American Women's History Museum, and the repatriation of skeletal remains program shall remain available until expended; and including such funds as may be necessary to support American overseas research centers: Provided, That funds appropriated herein are available for advance payments to independent contractors performing research services or participating in official Smithsonian presentations: Provided further, That the Smithsonian Institution may expend Federal appropriations designated in this Act for lease or rent payments, as rent payable to the Smithsonian Institution, and such rent payments may be deposited into the general trust funds of the Institution to be available as trust funds for expenses associated with the purchase of a portion of the building at 600 Maryland Avenue, SW, Washington, DC, to the extent that federally supported activities will be housed there: Provided further, That the use of such amounts in the general trust funds of the Institution for such purpose shall not be construed as Federal debt service for, a Federal guarantee of, a transfer of risk to, or an obligation of the Federal Government: Provided further, That no appropriated funds may be used directly to service debt which is incurred to finance the costs of acquiring a portion of the building at 600 Maryland Avenue, SW, Washington, DC, or of planning, designing, and constructing improvements to such building: Provided further, That any agreement entered into by the Smithsonian Institution for the sale of its ownership interest, or any portion thereof, in such building so acquired may not take effect until the expiration of a 30 day period which begins on the date on which the Secretary of the Smithsonian submits to the Committees on Appropriations of the House of Representatives and Senate, the Committees on House Administration and Transportation and Infrastructure of the House of Representatives, and the Committee on Rules and Administration of the Senate a report, as outlined in the explanatory statement described in section 4 of the Further Consolidated Appropriations Act, 2020 (Public Law 116-94; 133 Stat. 2536) on the intended sale.*

## SALARIES AND EXPENSES—Continued

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 033-0100-0-1-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Public programs .....	62	65	62
0002 Exhibitions .....	65	68	65
0003 Collections .....	82	86	82
0004 Research .....	113	118	105
0005 Facilities .....	280	291	285
0006 Security & safety .....	121	122	129
0007 Information technology .....	60	63	62
0008 Operations .....	112	116	113
0009 Development .....	1	1	1
0799 Total direct obligations .....	896	930	904
0821 Salaries and Expenses (Reimbursable) .....	19	11	11
0900 Total new obligations, unexpired accounts .....	915	941	915
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	130	122	85
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	893	893	839
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	11	11	11
1701 Change in uncollected payments, Federal sources .....	3		
1750 Spending auth from offsetting collections, disc (total) .....	14	11	11
1900 Budget authority (total) .....	907	904	850
1930 Total budgetary resources available .....	1,037	1,026	935
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	122	85	20
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	213	190	237
3010 New obligations, unexpired accounts .....	915	941	915
3020 Outlays (gross) .....	-936	-894	-908
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	190	237	244
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-25	-25	-25
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3		
3071 Change in uncollected pymts, Fed sources, expired .....	3		
3090 Uncollected pymts, Fed sources, end of year .....	-25	-25	-25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	188	165	212
3200 Obligated balance, end of year .....	165	212	219
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	907	904	850
Outlays, gross:			
4010 Outlays from new discretionary authority .....	700	760	715
4011 Outlays from discretionary balances .....	236	134	193
4020 Outlays, gross (total) .....	936	894	908
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-14	-11	-11
4040 Offsets against gross budget authority and outlays (total) ....	-14	-11	-11
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3		
4052 Offsetting collections credited to expired accounts .....	3		
4070 Budget authority, net (discretionary) .....	893	893	839
4080 Outlays, net (discretionary) .....	922	883	897
4180 Budget authority, net (total) .....	893	893	839
4190 Outlays, net (total) .....	922	883	897

The Smithsonian Institution conducts research in natural and physical sciences, history and the history of cultures, technology and the arts. The Institution acquires and preserves more than 157 million items of scientific, cultural, and historic importance for reference and study purposes. These resources may be accessed by millions of visitors and researchers worldwide

either in person, or increasingly online. The Smithsonian's public exhibitions delve into subjects from aeronautics to zoology.

The Institution encompasses 21 museums, a zoological park and animal conservation and research center, research institutes, and supporting facilities.

Included in the presentation of the Salaries and Expenses account are data for the Canal Zone biological area fund. Donations, subscriptions, and fees are appropriated and used to defray part of the expenses of maintaining and operating the Canal Zone biological area (60 Stat. 1101; 20 U.S.C. 79, 79a).

## Object Classification (in millions of dollars)

Identification code 033-0100-0-1-503	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	372	377	354
11.3 Other than full-time permanent .....	3	3	3
11.5 Other personnel compensation .....	27	27	26
11.9 Total personnel compensation .....	402	407	383
12.1 Civilian personnel benefits .....	146	151	142
21.0 Travel and transportation of persons .....	5	5	5
22.0 Transportation of things .....	1	1	1
23.3 Rent, Communications, and Utilities .....	99	103	105
24.0 Printing and reproduction .....	1	1	1
25.2 Other services .....	196	214	218
26.0 Supplies and materials .....	22	23	24
31.0 Equipment .....	21	22	22
32.0 Land and structures .....	3	3	3
99.0 Direct obligations .....	896	930	904
99.0 Reimbursable obligations .....	19	11	11
99.9 Total new obligations, unexpired accounts .....	915	941	915

## Employment Summary

Identification code 033-0100-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,952	4,047	3,804

## FACILITIES CAPITAL

*For necessary expenses of repair, revitalization, and alteration of facilities owned or occupied by the Smithsonian Institution, by contract or otherwise, as authorized by section 2 of the Act of August 22, 1949 (63 Stat. 623), and for construction, including necessary personnel, \$120,000,000, to remain available until expended, of which not to exceed \$10,000 shall be for services as authorized by 5 U.S.C. 3109.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 033-0103-0-1-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0010 Construction .....	56	25	4
0020 Revitalization .....	142	203	118
0030 Facilities planning and design .....	34	38	17
0900 Total new obligations, unexpired accounts .....	232	266	139
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	118	109	41
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	198	198	120
1121 Appropriations transferred from other acct [033-0201] ....	25		
1160 Appropriation, discretionary (total) .....	223	198	120
1900 Budget authority (total) .....	223	198	120
1930 Total budgetary resources available .....	341	307	161
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	109	41	22

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	366	324	332
3010	New obligations, unexpired accounts .....	232	266	139
3020	Outlays (gross) .....	-274	-258	-180
3050	Unpaid obligations, end of year .....	324	332	291
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	366	324	332
3200	Obligated balance, end of year .....	324	332	291

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	223	198	120
Outlays, gross:				
4010	Outlays from new discretionary authority .....	41	48	30
4011	Outlays from discretionary balances .....	233	210	150
4020	Outlays, gross (total) .....	274	258	180
4180	Budget authority, net (total) .....	223	198	120
4190	Outlays, net (total) .....	274	258	180

This account provides funding for major new construction projects to support the Smithsonian's existing and future programs in research, collections management, public exhibitions, and education. This account also includes major repairs, revitalization, code compliance changes, minor construction, alterations and modifications, and building system renewals of Smithsonian museum buildings and facilities for storage and conservation of collections, research, and support. The Facilities Capital account also includes planning and design funding related to these activities and to plan new museums authorized by Congress.

#### Object Classification (in millions of dollars)

Identification code 033-0103-0-1-503		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	5	6	6
12.1	Civilian personnel benefits .....	2	3	3
23.3	Communications, utilities, and miscellaneous charges .....	3	3	3
25.2	Other services from non-Federal sources .....	1	1	1
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	9	9	9
32.0	Land and structures .....	211	243	116
99.9	Total new obligations, unexpired accounts .....	232	266	139

#### Employment Summary

Identification code 033-0103-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	53	53	40

### JOHN F. KENNEDY CENTER FOR THE PERFORMING ARTS

#### OPERATIONS AND MAINTENANCE

*For necessary expenses for the operation, maintenance, and security of the John F. Kennedy Center for the Performing Arts, including rent of temporary office space in the District of Columbia during renovations of such Center, \$32,340,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 033-0302-0-1-503		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Operations and Maintenance, JFK Center for the Performing Arts (Direct) .....	28	33	32
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	20	5	5
1021	Recoveries of prior year unpaid obligations .....	1	1	1
1023	Unobligated balances applied to repay debt .....	-20		
1070	Unobligated balance (total) .....	1	6	6

Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	32	32	32
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	20	.....	.....
1701	Change in uncollected payments, Federal sources .....	-20	.....	.....
1900	Budget authority (total) .....	32	32	32
1930	Total budgetary resources available .....	33	38	38
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	5	5	6

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	8	6	6
3010	New obligations, unexpired accounts .....	28	33	32
3020	Outlays (gross) .....	-29	-32	-33
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	-1
3050	Unpaid obligations, end of year .....	6	6	4
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-20		
3070	Change in uncollected pymts, Fed sources, unexpired .....	20		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-12	6	6
3200	Obligated balance, end of year .....	6	6	4

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	32	32	32
Outlays, gross:				
4010	Outlays from new discretionary authority .....	23	25	26
4011	Outlays from discretionary balances .....	6	7	7
4020	Outlays, gross (total) .....	29	32	33
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-20		
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	20		
4070	Budget authority, net (discretionary) .....	32	32	32
4080	Outlays, net (discretionary) .....	9	32	33
4180	Budget authority, net (total) .....	32	32	32
4190	Outlays, net (total) .....	9	32	33

This appropriation provides for the operating and maintenance expenses of the John F. Kennedy Center for the Performing Arts, including maintenance, security, memorial interpretation, janitorial, short-term repair, and other services including rent of temporary office space in the District of Columbia during renovations of the Center.

#### Object Classification (in millions of dollars)

Identification code 033-0302-0-1-503		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	7	8	9
23.3	Communications, utilities, and miscellaneous charges .....	4	5	5
25.2	Other services from non-Federal sources .....	17	20	18
99.9	Total new obligations, unexpired accounts .....	28	33	32

#### Employment Summary

Identification code 033-0302-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	49	54	56

### CAPITAL REPAIR AND RESTORATION

*For necessary expenses for capital repair and restoration of the existing features of the building and site of the John F. Kennedy Center for the Performing Arts, \$4,860,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## CAPITAL REPAIR AND RESTORATION—Continued

## Program and Financing (in millions of dollars)

Identification code 033-0303-0-1-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Capital Repair and Restoration .....	9	13	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	40	46	46
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	42	46	46
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	13	13	5
1930 Total budgetary resources available .....	55	59	51
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	46	46	46
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15	11	5
3010 New obligations, unexpired accounts .....	9	13	5
3020 Outlays (gross) .....	-11	-19	-8
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	11	5	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	15	11	5
3200 Obligated balance, end of year .....	11	5	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	13	13	5
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	8	3
4011 Outlays from discretionary balances .....	9	11	5
4020 Outlays, gross (total) .....	11	19	8
4180 Budget authority, net (total) .....	13	13	5
4190 Outlays, net (total) .....	11	19	8

This appropriation provides for the repair, restoration and renovation of the Kennedy Center building, including safety improvements and major repair of interior spaces, including access for persons with disabilities.

## Object Classification (in millions of dollars)

Identification code 033-0303-0-1-503	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
25.2 Other services from non-Federal sources .....	8	12	4
99.9 Total new obligations, unexpired accounts .....	9	13	5

## Employment Summary

Identification code 033-0303-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5	5	6

## SALARIES AND EXPENSES

For the upkeep and operations of the National Gallery of Art, the protection and care of the works of art therein, and administrative expenses incident thereto, as authorized by the Act of March 24, 1937 (50 Stat. 51), as amended by the public resolution of April 13, 1939 (Public Resolution 9, 76th Congress), including services as authorized by 5 U.S.C. 3109; payment in advance when authorized by the treasurer of the Gallery for membership in library, museum, and art associations or societies whose publications or services are available to members only, or to members at a price lower than to the general public; purchase, repair, and cleaning of uniforms for guards, and uniforms, or allowances therefor, for other employees as authorized by law (5 U.S.C. 5901-5902); purchase or rental of devices and services for protecting buildings and contents thereof, and maintenance, alteration, improvement, and repair of buildings, approaches, and grounds; and purchase of services for restoration and repair of works of art for the National Gallery of Art by contracts made,

without advertising, with individuals, firms, or organizations at such rates or prices and under such terms and conditions as the Gallery may deem proper, \$178,250,000, to remain available until September 30, 2027, of which not to exceed \$3,893,000 for the special exhibition program shall remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 033-0200-0-1-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	175	192	178
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	16	
1021 Recoveries of prior year unpaid obligations .....	1	1	1
1070 Unobligated balance (total) .....	16	17	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	175	175	178
1930 Total budgetary resources available .....	191	192	179
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	16		1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	50	46	49
3010 New obligations, unexpired accounts .....	175	192	178
3020 Outlays (gross) .....	-177	-188	-179
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	-1
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	46	49	47
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	50	46	49
3200 Obligated balance, end of year .....	46	49	47
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	175	175	178
Outlays, gross:			
4010 Outlays from new discretionary authority .....	130	147	150
4011 Outlays from discretionary balances .....	47	41	29
4020 Outlays, gross (total) .....	177	188	179
4180 Budget authority, net (total) .....	175	175	178
4190 Outlays, net (total) .....	177	188	179

The National Gallery of Art receives, holds, and administers works of art acquired for the Nation by the Gallery's board of trustees. It also maintains the Gallery buildings to give maximum care and protection to art treasures and to enable these works of art to be exhibited. This account supports upkeep and operations, protection and care of the works of art, and administrative expenses.

## Object Classification (in millions of dollars)

Identification code 033-0200-0-1-503	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	70	71	72
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	6	7	7
11.9 Total personnel compensation .....	77	79	80
12.1 Civilian personnel benefits .....	28	30	30
22.0 Transportation of things .....	1	1	1
23.2 Rental payments to others .....	3	4	3
23.3 Communications, utilities, and miscellaneous charges .....	6	8	8
25.2 Other services .....	40	46	41
25.4 Operation and maintenance of facilities .....	9	11	6
26.0 Supplies and materials .....	2	3	3
31.0 Equipment .....	8	9	5
32.0 Land and structures .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	175	192	178

**Employment Summary**

Identification code 033-0200-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	641	704	699

**REPAIR, RESTORATION AND RENOVATION OF BUILDINGS**

*For necessary expenses of repair, restoration, and renovation of buildings, grounds and facilities owned or occupied by the National Gallery of Art, by contract or otherwise, for operating lease agreements of no more than 10 years, that address space needs created by the ongoing renovations in the Master Facilities Plan, as authorized, \$7,750,000, to remain available until expended: Provided, That funds made available in prior Acts under this heading for the design and construction of an off-site art storage facility in partnership with the Smithsonian Institution may be used for the repair, restoration and renovation of other National Gallery of Art buildings, grounds, and facilities: Provided further, That contracts awarded for environmental systems, protection systems, and exterior repair or renovation of buildings of the National Gallery of Art may be negotiated with selected contractors and awarded on the basis of contractor qualifications as well as price.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 033-0201-0-1-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Repair, Restoration, and Renovation of Buildings .....	14	26	27
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	11	19
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	34	34	8
1120 Appropriations transferred to other acct [033-0103] .....	-25		
1160 Appropriation, discretionary (total) .....	9	34	8
1930 Total budgetary resources available .....	25	45	27
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	11	19	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	18	15	23
3010 New obligations, unexpired accounts .....	14	26	27
3020 Outlays (gross) .....	-17	-18	-27
3050 Unpaid obligations, end of year .....	15	23	23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	18	15	23
3200 Obligated balance, end of year .....	15	23	23
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	9	34	8
Outlays, gross:			
4010 Outlays from new discretionary authority .....		3	1
4011 Outlays from discretionary balances .....	17	15	26
4020 Outlays, gross (total) .....	17	18	27
4180 Budget authority, net (total) .....	9	34	8
4190 Outlays, net (total) .....	17	18	27

This account encompasses repairs, alterations, and improvements; additions, renovations, and restorations of a long-term nature and utility; facilities planning and design, and leases of space necessitated by such renovations. The funds are used to keep National Gallery of Art facilities in good repair and efficient operating condition.

**Object Classification** (in millions of dollars)

Identification code 033-0201-0-1-503	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
23.2 Rental payments to others .....	4	5	5
25.2 Other services from non-Federal sources .....	5	5	5
31.0 Equipment .....	1	1	1

32.0 Land and structures .....	4	15	16
99.9 Total new obligations, unexpired accounts .....	14	26	27

**Employment Summary**

Identification code 033-0201-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2	3	3

**WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS****SALARIES AND EXPENSES**

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 033-0400-0-1-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	15	16	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	15	15	
1930 Total budgetary resources available .....	18	18	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	2	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	5	5
3010 New obligations, unexpired accounts .....	15	16	2
3020 Outlays (gross) .....	-16	-16	-4
3050 Unpaid obligations, end of year .....	5	5	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	5	5
3200 Obligated balance, end of year .....	5	5	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15	15	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	11	
4011 Outlays from discretionary balances .....	6	5	4
4020 Outlays, gross (total) .....	16	16	4
4180 Budget authority, net (total) .....	15	15	
4190 Outlays, net (total) .....	16	16	4

The Budget eliminates Federal funding for the Woodrow Wilson Center.

**Object Classification** (in millions of dollars)

Identification code 033-0400-0-1-503	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	7	7	
11.9 Total personnel compensation .....	7	7	
12.1 Civilian personnel benefits .....	2	2	
25.2 Other services from non-Federal sources .....	4	4	
41.0 Grants, subsidies, and contributions .....	2	2	
99.0 Direct obligations .....	15	15	
99.5 Adjustment for rounding .....		1	2
99.9 Total new obligations, unexpired accounts .....	15	16	2

**Employment Summary**

Identification code 033-0400-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	40	42	

## GREAT LAKES AUTHORITY

### Federal Funds

#### GREAT LAKES AUTHORITY

(CANCELLATION)

*Of the unobligated balances from prior year appropriations available under this heading, \$5,000,000 is hereby permanently cancelled.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 589–3745–0–1–452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			10
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	5		
1070 Unobligated balance (total) .....	5		10
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5		
1131 Unobligated balance of appropriations permanently reduced .....			-5
1160 Appropriation, discretionary (total) .....	5	-5	
1930 Total budgetary resources available .....	10	5	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	5	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	-5	
4180 Budget authority, net (total) .....	5	-5	
4190 Outlays, net (total) .....			

The Great Lakes Authority (GLA) is authorized as a Federal-State partnership to provide assistance in the areas of the watershed of the Great Lakes and the Great Lakes System. The Budget proposes to eliminate funding for several agencies, including the GLA. The Budget requests the permanent cancellation of \$5 million in unobligated discretionary balances.

## SOUTHEAST CRESCENT REGIONAL COMMISSION

### Federal Funds

#### SOUTHEAST CRESCENT REGIONAL COMMISSION

(INCLUDING CANCELLATION OF FUNDS)

*Of the unobligated balances from prior year appropriations available under this heading, \$10,000,000 is hereby permanently cancelled: Provided, That any remaining unobligated balance from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Southeast Crescent Regional Commission.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 574–3744–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Base Activity .....	20	15	2
0002 Infrastructure Investment and Jobs Act Program Activities .....	5		
0900 Total new obligations, unexpired accounts .....	25	15	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	33	29	36
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	32		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	20	20	
1131 Unobligated balance of appropriations permanently reduced .....			-10
1160 Appropriation, discretionary (total) .....	20	20	-10

Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	2	
1900 Budget authority (total) .....	21	22	-10
1930 Total budgetary resources available .....	54	51	26
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	29	36	24

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		23	20
3010 New obligations, unexpired accounts .....	25	15	2
3020 Outlays (gross) .....	-2	-18	-9
3050 Unpaid obligations, end of year .....	23	20	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		23	20
3200 Obligated balance, end of year .....	23	20	13

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	20	20	-10
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	2	-10
4011 Outlays from discretionary balances .....		14	18
4020 Outlays, gross (total) .....	2	16	8
Mandatory:			
4090 Budget authority, gross .....	1	2	
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	
4101 Outlays from mandatory balances .....		1	1
4110 Outlays, gross (total) .....		2	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1	-2	
4180 Budget authority, net (total) .....	20	20	-10
4190 Outlays, net (total) .....	1	16	9

Southeast Crescent Regional Commission (SCRC) is a federal-state partnership authorized in the 2008 Farm Bill to promote and encourage economic development in areas of Alabama, Georgia, Mississippi, North Carolina, South Carolina, Virginia, and all of Florida. The Budget proposes to eliminate funding for several agencies, including SCRC. SCRC would use unobligated balances to conduct an orderly closeout of the agency in 2026. The Budget requests the permanent cancellation of \$10 million in unobligated discretionary balances.

#### Object Classification (in millions of dollars)

Identification code 574–3744–0–1–452	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	1	1	1
41.0 Grants, subsidies, and contributions .....	24	14	1
99.9 Total new obligations, unexpired accounts .....	25	15	2

#### Employment Summary

Identification code 574–3744–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2	2	2

## SOUTHWEST BORDER REGIONAL COMMISSION

### Federal Funds

#### SOUTHWEST BORDER REGIONAL COMMISSION

(INCLUDING CANCELLATION OF FUNDS)

*Of the unobligated balances from prior year appropriations available under this heading, \$1,000,000 is hereby permanently cancelled: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Southwest Border Regional Commission.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 569–1500–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....		8	
0900 Total new obligations, unexpired accounts (object class 25.3) .....		8	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	14	11
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	
1131 Unobligated balance of appropriations permanently reduced .....			-1
1160 Appropriation, discretionary (total) .....	5	5	-1
1930 Total budgetary resources available .....	14	19	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14	11	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			2
3010 New obligations, unexpired accounts .....		8	
3020 Outlays (gross) .....		-6	-1
3050 Unpaid obligations, end of year .....		2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			2
3200 Obligated balance, end of year .....		2	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	5	-1
Outlays, gross:			
4010 Outlays from new discretionary authority .....			-1
4011 Outlays from discretionary balances .....		6	2
4020 Outlays, gross (total) .....		6	1
4180 Budget authority, net (total) .....	5	5	-1
4190 Outlays, net (total) .....		6	1

The Southwest Border Regional Commission (SBRC) is a Federal-State partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in parts of Arizona, California, New Mexico, and Texas. The Budget proposes to eliminate funding for several agencies, including the SBRC. SBRC would use prior year unobligated balances to conduct an orderly closeout of the agency in 2026. The Budget requests the permanent cancellation of \$1 million in unobligated discretionary balances.

**STATE JUSTICE INSTITUTE****Federal Funds****SALARIES AND EXPENSES**

*For necessary expenses of the State Justice Institute, as authorized by the State Justice Institute Act of 1984 (42 U.S.C. 10701 et seq.) \$5,971,000, of which \$500,000 shall remain available until September 30, 2027: Provided, That not to exceed \$2,250 shall be available for official reception and representation expenses: Provided further, That, for the purposes of section 504 of this Act, the State Justice Institute shall be considered an agency of the United States Government.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 453–0052–0–1–752	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	8	8	6
0900 Total new obligations, unexpired accounts (object class 41.0) .....	8	8	6

**Budgetary resources:**

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8	8	6
1930 Total budgetary resources available .....	8	8	6

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	10	8
3010 New obligations, unexpired accounts .....	8	8	6
3020 Outlays (gross) .....	-7	-10	-8
3050 Unpaid obligations, end of year .....	10	8	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	10	8
3200 Obligated balance, end of year .....	10	8	6

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	8	8	6
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	1	1
4011 Outlays from discretionary balances .....	5	9	7
4020 Outlays, gross (total) .....	7	10	8
4180 Budget authority, net (total) .....	8	8	6
4190 Outlays, net (total) .....	7	10	8

The State Justice Institute (SJI) was established by Federal law (42 U.S.C. 10701 et seq.) as a non-profit corporation to award grants and undertake other activities to improve the quality of justice in State courts and foster innovative, efficient solutions to common issues faced by all courts. SJI has the authority to assist all State courts—criminal, civil, juvenile, family, and appellate—and the mandate to share the success of one State's innovations with every State court system and the Federal courts. SJI's 2026 budget includes resources to address the unique challenges of the opioid epidemic, behavioral health issues, and technology in state courts.

**SURFACE TRANSPORTATION BOARD****Federal Funds****SALARIES AND EXPENSES**

*For necessary expenses of the Surface Transportation Board, including services authorized by section 3109 of title 5, United States Code, \$40,799,000: Provided, That, notwithstanding any other provision of law, not to exceed \$1,250,000 from fees established by the Surface Transportation Board shall be credited to this appropriation as offsetting collections and used for necessary and authorized expenses under this heading: Provided further, That the amounts made available under this heading from the general fund shall be reduced on a dollar-for-dollar basis as such offsetting collections are received during fiscal year 2026, to result in a final appropriation from the general fund estimated at not more than \$39,549,000.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 472–0301–0–1–401	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity - Rail Carriers .....	45	46	40
0100 Direct program activities, subtotal .....	45	46	40
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	47	46	40
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	1	1
1900 Budget authority (total) .....	48	47	41
1930 Total budgetary resources available .....	48	47	42
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3		
1941 Unexpired unobligated balance, end of year .....		1	2

## SALARIES AND EXPENSES—Continued

## Program and Financing—Continued

Identification code 472-0301-0-1-401	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	13	4
3010 New obligations, unexpired accounts .....	45	46	40
3020 Outlays (gross) .....	-41	-55	-42
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	13	4	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	13	4
3200 Obligated balance, end of year .....	13	4	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	48	47	41
Outlays, gross:			
4010 Outlays from new discretionary authority .....	33	42	37
4011 Outlays from discretionary balances .....	8	13	5
4020 Outlays, gross (total) .....	41	55	42
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-1	-1	-1
4180 Budget authority, net (total) .....	47	46	40
4190 Outlays, net (total) .....	40	54	41

The Surface Transportation Board (STB or Board) exercises its statutory authority<sup>[1]</sup> to support an efficient, competitive, and sound transportation network underpinning robust domestic manufacturing, thriving farms, and American energy dominance. To carry out its mission, Congress gave the STB sole jurisdiction over transportation by rail carriers, including railroad rates, practices, and service. Congress also charged the STB with promoting a strong, nationally connected supply chain by giving the STB sole jurisdiction over new rail line constructions, rail mergers and consolidations, and rail discontinuances and abandonments. Congress provided the Board with certain authorities in emergencies and for national defense. Congress also directed the Board, to the maximum extent permissible, to exempt rail carriers from prior approval requirements.<sup>[2]</sup>

While most of the Board's statutorily required duties involve railroads, the STB also performs certain oversight of the intercity bus industry, non-energy and non-water pipelines, household goods carriers' tariffs, and rate regulation of non-contiguous domestic water transportation.

In furtherance of these statutory duties, the Board adjudicates cases, issues declaratory orders, facilitates market entry and exit (including new infrastructure construction), conducts rulemakings, initiates investigations, and executes other necessary functions. The Board also provides for alternative dispute resolution, informal dispute resolution, and other outreach to the public. The Board analyzes and uses data as part of its oversight and decision-making duties. When necessary, the Board's attorneys represent the agency and defend its decisions in court. The Board is also statutorily required to manage an advisory committee on critical aspects of the rail industry, focusing on railroad-shipper transportation issues.

Fiscal Year (FY) 2026 Program: The Board requests \$40,799,000 to carry out its mission as directed under the law. This includes a request for \$1,250,000 from offsetting collections of fees as a credit to the appropriation received, to the extent collected.

The STB's FY 2026 budget request reflects significantly reduced FTEs and a stringent, mission-focused review of contract spending, resulting in substantial savings. This level of funding will drive the most efficient delivery of the agency's statutorily required functions and high-quality, timely results for the public while ensuring the elimination of functions that are not statutorily mandated. It reflects a consolidated, flatter organizational structure, with better aligned mission functions, to support faster service and increased productivity as the Board streamlines processes, increases technological deployment, and adopts other efficiency improvements.

<sup>[1]</sup> 49 U.S.C. 10101–11908.

<sup>[2]</sup> ICC Termination Act of 1995, P.L. 101–88, 109 Stat. 803; STB Reauthorization Act of 2015, P.L. 114–110, 129 Stat. 2228.

## Object Classification (in millions of dollars)

Identification code 472-0301-0-1-401	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	19	20	16
11.3 Other than full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	20	21	17
12.1 Civilian personnel benefits .....	8	8	7
23.1 Rental payments to GSA .....	3	3	3
25.2 Other services from non-Federal sources .....	2	2	2
25.3 Other goods and services from Federal sources .....	12	12	11
99.0 Direct obligations .....	45	46	40
99.9 Total new obligations, unexpired accounts .....	45	46	40

## Employment Summary

Identification code 472-0301-0-1-401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	123	126	114

## TENNESSEE VALLEY AUTHORITY

## Federal Funds

## TENNESSEE VALLEY AUTHORITY FUND

## Program and Financing (in millions of dollars)

Identification code 455-4110-0-3-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Power program: Operating expenses .....	10,084	10,797	11,160
0802 Power program: Capital expenditures .....	3,280	5,511	4,866
0803 Other Cash Items .....	16,872	22,594	24,631
0804 Non-Federal Investments .....	33,855	28,881	27,119
0809 Reimbursable program activities, subtotal .....	64,091	67,783	67,776
0900 Total new obligations, unexpired accounts .....	64,091	67,783	67,776
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13,203	14,900	14,871
1022 Capital transfer of unobligated balances to general fund .....	-8	-15	-14
1070 Unobligated balance (total) .....	13,195	14,885	14,857
Budget authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	2,609	4,277	3,648
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	63,131	63,562	63,752
1801 Change in uncollected payments, Federal sources .....	56	-70	-59
1802 Offsetting collections (previously unavailable) .....	24	24	24
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-24	-24	-24
1850 Spending auth from offsetting collections, mand (total) .....	63,187	63,492	63,693
1900 Budget authority (total) .....	65,796	67,769	67,341
1930 Total budgetary resources available .....	78,991	82,654	82,198
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14,900	14,871	14,422
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,617	2,909	3,774
3010 New obligations, unexpired accounts .....	64,091	67,783	67,776
3020 Outlays (gross) .....	-63,799	-66,918	-66,785
3050 Unpaid obligations, end of year .....	2,909	3,774	4,765
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1,744	-1,800	-1,730
3070 Change in uncollected pymts, Fed sources, unexpired .....	-56	70	59
3090 Uncollected pymts, Fed sources, end of year .....	-1,800	-1,730	-1,671
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	873	1,109	2,044



3200	Obligated balance, end of year .....	1,109	2,044	3,094
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	65,796	67,769	67,341
Outlays, gross:				
4100	Outlays from new mandatory authority .....		64,009	66,785
4101	Outlays from mandatory balances .....	63,799	2,909	
4110	Outlays, gross (total) .....	63,799	66,918	66,785
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-436	-2,000	-2,000
4123	Non-Federal sources .....	-62,695	-61,562	-61,752
4130	Offsets against gross budget authority and outlays (total) ....	-63,131	-63,562	-63,752
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-56	70	59
4160	Budget authority, net (mandatory) .....	2,609	4,277	3,648
4170	Outlays, net (mandatory) .....	668	3,356	3,033
4180	Budget authority, net (total) .....	2,609	4,277	3,648
4190	Outlays, net (total) .....	668	3,356	3,033
<b>Memorandum (non-add) entries:</b>				
5010	Total investments, SOY: non-Fed securities: Market value .....	469	471	470
5011	Total investments, EOY: non-Fed securities: Market value .....	471	470	470
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	24	24	24
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	24	24	24

**Status of Direct Loans** (in millions of dollars)

Identification code 455-4110-0-3-999	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	36	35	37
1231 Disbursements: Direct loan disbursements .....	4	13	10
1251 Repayments: Repayments and prepayments .....	-5	-11	-6
1290 Outstanding, end of year .....	35	37	41

The Tennessee Valley Authority (TVA) was created in 1933 as a government-owned corporation for the unified development of a river basin comprised of parts of seven states. TVA is currently self-funded, financing operations from power rates and borrowings.

**TVA's Power Program.** TVA supplies electric power to an area of 80,000 square miles covering parts of seven Tennessee Valley States: Tennessee, Alabama, Mississippi, Kentucky, Georgia, North Carolina, and Virginia. TVA also owns more than 16,000 miles of transmission lines. Estimated income from power operations, net of interest charges, depreciation, and other operating expenses, is expected to be \$0.3 billion in 2026 on operating revenues of \$12.9 billion. Power generating facilities are financed from power revenues and power system financings. TVA's power system financings consist primarily of the sale of debt securities and secondarily of alternative forms of financing, such as lease arrangements.

**TVA's Non-Power Programs.** TVA operates a series of 49 dams and 47 reservoirs to reduce the risk of flooding, enable year-round navigation, generate affordable and reliable electricity, improve water quality and water supply, provide recreational opportunities, stimulate economic growth, and provide other public benefits. TVA is responsible for stewardship activities within the Tennessee Valley that include water release regulation, maintenance of dam machinery and spillway gates, improvement of water quality and supply, management of shoreline erosion, regulation of shoreline development along the Tennessee River and its tributaries, planning and management of 293,000 acres of public land, and operation of public recreation areas. These services are funded entirely by TVA's power revenues and its user fees.

**Financing.** TVA is building new generation and investing in their liability of its system, which is causing debt to increase. The TVA Board approved a 5.25% base rate increase effective for FY 2025 and may consider future rate increases. Amounts estimated to become available for TVA programs in 2026 are to be derived from operating revenues of \$12.9 billion. The outstanding balance of TVA's bonds, notes, and other evidences of indebtedness is limited by statute and cannot exceed \$30 billion. TVA's outstanding debt and debt-like obligations were \$21.2 billion at the beginning of 2025

and are estimated to be \$27.6 billion by the end of 2026. At the beginning of 2025, TVA had \$1.0 billion in debt-like obligations that was not counted against its statutory debt cap. At the beginning of 2025, TVA's proprietary capital balance was \$17.2 billion. This balance is expected to grow in coming years and is estimated to be \$18.0 billion by the end of 2026. Proprietary capital is the way TVA shows cumulative earnings on the balance sheet and is made up of net income accumulated over time and the government's original net investment.

**Pension Funding.** As of September 30, 2024, TVA employees' defined benefit pension plan (TVARS) had a 79% funding ratio and a \$2.3 billion unfunded liability. This compares to an 81% funding ratio and \$1.9 billion unfunded liability at September 30, 2023, and a 77% funding ratio and \$2.4 billion unfunded liability at September 30, 2022. The decrease in funding ratio and increase in the unfunded liability in 2024 was driven by a decrease in the liability discount rate. TVA contributed \$300 million to TVARS and incurred \$120 million in total actuarial costs in 2024. TVARS made \$762 million in payments to beneficiaries and experienced an increase of \$1.0B, or 12.7%, on plan investments in 2024. TVA is committed to meeting its obligations to current and future retirees and has worked with the TVARS Board in recent years to implement several significant changes to ensure the long-term health of the retirement system.

**Operating Results and Financial Conditions.** Payments to the Treasury as a return on the appropriation investment in the power program are estimated to be \$14 million in 2026. Total capital spending for 2026 is estimated at \$5.2 billion, which in addition to new generation capacity includes approximately \$300 million for environmental projects and \$1.2 billion to maintain TVA's existing generation assets. Total proprietary capital at September 30, 2026 is estimated to be \$0.3 billion more than at September 30, 2025.

**Policy Initiatives.** TVA is constructing a new Combined Cycle gas plant at its Cumberland site in Tennessee, expected to be operational by the end of 2026. Additionally, TVA is constructing a new energy complex at its Kingston site, in Tennessee, which is expected to be online by the end of 2027 and a new aeroderivative Combustion Turbine plant at its Johnsonville facility in Tennessee, expected to be online in 2025. Additionally, in February 2025, TVA issued its Record of Decision to construct a simple cycle Combustion Turbine facility at its New Caledonia site, in Lowndes County, Mississippi. Also, at its August 2024 Board meeting, TVA's Board approved the construction of new Combustion Turbine generation at Lagoon Creek, Tennessee, subject to the completion of all necessary environmental reviews. TVA is also investing in and evaluating emerging technologies to meet future demand. In 2019, TVA received the nation's first Small Modular Reactor (SMR) Early Site Permit from the NRC. The TVA Board approved up to \$350 million to explore the development of an SMR at the Clinch River Site. Additionally, TVA is conducting a study to evaluate increasing pumped storage hydropower capacity in the Valley. TVA is developing Programmatic Environmental Impact Statements to evaluate the environmental and economic impacts of these technologies.

**Balance Sheet** (in millions of dollars)

Identification code 455-4110-0-3-999	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	31	31
Investments in U.S. securities:		
1106 Receivables, net .....	87	73
Non-Federal assets:		
1201 Investments in non-Federal securities, net .....	4,157	4,922
1206 Receivables, net .....	1,658	1,727
1207 Advances and prepayments .....	133	120
1601 Direct loans, gross .....	157	148
1603 Allowance for estimated uncollectible loans and interest (-) .....	-1	-1
1604 Direct loans and interest receivable, net .....	156	147
1605 Accounts receivable from foreclosed property .....		
1699 Value of assets related to direct loans .....	156	147
Other Federal assets:		
1801 Cash and other monetary assets .....	5,062	8,484

TENNESSEE VALLEY AUTHORITY FUND—Continued  
Balance Sheet—Continued

Identification code 455-4110-0-3-999		2023 actual	2024 actual
1802	Inventories and related properties .....	1,108	1,155
1803	Property, plant and equipment, net .....	37,483	39,064
1901	Regulatory assets due to pensions .....	1,440	1,979
1999	Total assets .....	51,315	57,702
LIABILITIES:			
2101	Federal liabilities: Accounts payable .....	208	295
Non-Federal liabilities:			
2201	Accounts payable .....	2,659	2,867
2202	Interest payable .....	272	280
2203	Debt, Alternative Financing .....	968	934
2203	Debt, Notes/Bonds .....	19,298	20,056
2204	Liabilities for loan guarantees .....		
2206	Pension and post-retirement benefits .....	2,317	2,683
2207	Other .....	9,556	13,424
2999	Total liabilities .....	35,278	40,539
NET POSITION:			
3300	Cumulative results of operations .....	16,037	17,163
4999	Total liabilities and net position .....	51,315	57,702

## Object Classification (in millions of dollars)

Identification code 455-4110-0-3-999		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	1,260	1,408	1,459
11.5	Other personnel compensation .....	261	262	259
11.9	Total personnel compensation .....	1,521	1,670	1,718
12.1	Civilian personnel benefits .....	973	733	741
21.0	Travel and transportation of persons .....	44	28	29
22.0	Transportation of things .....	15	7	6
23.2	Rental payments to others .....	19	13	25
24.0	Printing and reproduction .....	3	1	1
25.1	Advisory and assistance services .....	80	64	69
25.2	Other services from non-Federal sources .....	303	348	362
25.7	Operation and maintenance of equipment .....	3,718	3,966	2,444
26.0	Supplies and materials .....	1,501	2,452	2,297
31.0	Equipment .....	498	509	948
32.0	Land and structures .....	12	26	5
33.0	Investments and loans .....	55,357	57,923	59,087
41.0	Grants, subsidies, and contributions .....	46	43	44
42.0	Insurance claims and indemnities .....	1		
99.9	Total new obligations, unexpired accounts .....	64,091	67,783	67,776

## Employment Summary

Identification code 455-4110-0-3-999		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment .....	11,312	11,312	11,312

## U.S. AGENCY FOR GLOBAL MEDIA

## Federal Funds

## INTERNATIONAL BROADCASTING OPERATIONS

For necessary expenses to carry out the closure of the United States Agency for Global Media (USAGM), \$153,000,000, of which \$7,650,000 may remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 514-0206-0-1-154		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Broadcasting Board of Governors .....	883	857	153
0100	Subtotal, direct obligations .....	883	857	153
0801	International Broadcasting Operations (Reimbursable) .....	15	4	
0900	Total new obligations, unexpired accounts .....	898	861	153

## Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	26	18	14
1011	Unobligated balance transfer from other acct [514-1147] ....	7	.....	.....
1011	Unobligated balance transfer from other acct [047-0616] ....	4	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts .....	7	.....	.....
1070	Unobligated balance (total) .....	44	18	14
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	857	857	153
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	15	.....	.....
1701	Change in uncollected payments, Federal sources .....	4	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	19	.....	.....
1900	Budget authority (total) .....	876	857	153
1930	Total budgetary resources available .....	920	875	167
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-4	.....	.....
1941	Unexpired unobligated balance, end of year .....	18	14	14

## Change in obligated balance:

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	160	145	124
3010	New obligations, unexpired accounts .....	898	861	153
3011	Obligations ("upward adjustments"), expired accounts .....	3	13	13
3020	Outlays (gross) .....	-901	-895	-245
3041	Recoveries of prior year unpaid obligations, expired .....	-15	.....	.....
3050	Unpaid obligations, end of year .....	145	124	45
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-5	-5
3070	Change in uncollected pymts, Fed sources, unexpired .....	-4	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	7	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	152	140	119
3200	Obligated balance, end of year .....	140	119	40

## Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	876	857	153
Outlays, gross:				
4010	Outlays from new discretionary authority .....	754	746	133
4011	Outlays from discretionary balances .....	147	149	112
4020	Outlays, gross (total) .....	901	895	245
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-22	-4	-4
4033	Non-Federal sources .....	-1		
4040	Offsets against gross budget authority and outlays (total) ....	-23	-4	-4
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-4		
4052	Offsetting collections credited to expired accounts .....	8	4	4
4060	Additional offsets against budget authority only (total) .....	4	4	4
4070	Budget authority, net (discretionary) .....	857	857	153
4080	Outlays, net (discretionary) .....	878	891	241
4180	Budget authority, net (total) .....	857	857	153
4190	Outlays, net (total) .....	878	891	241

The FY 2026 Budget request of \$153 million will support the orderly shutdown of USAGM operations.

## Object Classification (in millions of dollars)

Identification code 514-0206-0-1-154		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	168	168	3
11.3	Other than full-time permanent .....	66	66	
11.5	Other personnel compensation .....	11	11	
11.9	Total personnel compensation .....	245	245	3
12.1	Civilian personnel benefits .....	73	73	1
13.0	Benefits for former personnel .....	3	3	71
21.0	Travel and transportation of persons .....	3	3	
23.1	Rental payments to GSA .....	12	12	2
23.2	Rental payments to others .....	1	1	
23.3	Communications, utilities, and miscellaneous charges .....	55	55	5
25.1	Advisory and assistance services .....	4	4	
25.2	Other services from non-Federal sources .....	21	21	17

25.4	Operation and maintenance of facilities .....	54		
25.5	Research and development contracts .....	7	7	
41.0	Grants, subsidies, and contributions .....	458	432	
42.0	Insurance claims and indemnities .....	1	1	
99.0	Direct obligations .....	883	857	153
99.0	Reimbursable obligations .....	15	4	
99.9	Total new obligations, unexpired accounts .....	898	861	153

**Employment Summary**

Identification code 514-0206-0-1-154	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,043	1,898	17

**BROADCASTING CAPITAL IMPROVEMENTS**

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 514-0204-0-1-154	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Upgrade of existing relay station capabilities .....	6	10	
0003 Maintenance, improvements, replacements and repairs .....		4	4
0192 Total direct obligations .....	6	14	4
0900 Total new obligations, unexpired accounts .....	6	14	4

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	27	32	28
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	28	32	28
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10	10	
1930 Total budgetary resources available .....	38	42	28
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	32	28	24

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	5	8
3010 New obligations, unexpired accounts .....	6	14	4
3020 Outlays (gross) .....	-6	-11	-8
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	5	8	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	5	8
3200 Obligated balance, end of year .....	5	8	4

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	10	10	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	3	
4011 Outlays from discretionary balances .....	5	8	8
4020 Outlays, gross (total) .....	6	11	8
4180 Budget authority, net (total) .....	10	10	
4190 Outlays, net (total) .....	6	11	8

There is no funding requested in FY 2026 for Broadcasting Capital Improvements.

**Object Classification** (in millions of dollars)

Identification code 514-0204-0-1-154	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.2 Rental payments to others .....	5	8	4
25.2 Other services from non-Federal sources .....		2	
25.4 Operation and maintenance of facilities .....		2	
31.0 Equipment .....	1	2	

99.9	Total new obligations, unexpired accounts .....	6	14	4
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**BUYING POWER MAINTENANCE****Program and Financing** (in millions of dollars)

Identification code 514-1147-0-1-154	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	17	23	23
1010 Unobligated balance transfer to other accts [514-0206] .....	-7		
1012 Unobligated balance transfers between expired and unexpired accounts .....	13		
1070 Unobligated balance (total) .....	23	23	23
1930 Total budgetary resources available .....	23	23	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	23	23	23
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

This account provides funding to offset losses due to exchange rate and overseas wage and price fluctuations as authorized.

**Trust Funds****FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND****Program and Financing** (in millions of dollars)

Identification code 514-8285-0-7-602	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	6	6
1930 Total budgetary resources available .....	6	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	6	6
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

This fund is maintained to pay separation costs for Foreign Service National employees of the United States Agency for Global Media in those countries in which such pay is legally authorized.

**UNITED STATES COURT OF APPEALS FOR VETERANS CLAIMS****Federal Funds****SALARIES AND EXPENSES**

*For necessary expenses for the operation of the United States Court of Appeals for Veterans Claims as authorized by sections 7251 through 7298 of title 38, United States Code, \$49,000,000: Provided, That \$4,256,000 shall be available for the purpose of providing financial assistance as described and in accordance with the process and reporting procedures set forth under this heading in Public Law 102-229.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 345-0300-0-1-705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses .....	43	47	49
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	47	47	49
1930 Total budgetary resources available .....	47	47	49
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-4		

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 345–0300–0–1–705	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	6	5
3010 New obligations, unexpired accounts .....	43	47	49
3020 Outlays (gross) .....	-42	-48	-49
3050 Unpaid obligations, end of year .....	6	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	6	5
3200 Obligated balance, end of year .....	6	5	5
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	47	47	49
Outlays, gross:			
4010 Outlays from new discretionary authority .....	40	42	44
4011 Outlays from discretionary balances .....	2	6	5
4020 Outlays, gross (total) .....	42	48	49
4180 Budget authority, net (total) .....	47	47	49
4190 Outlays, net (total) .....	42	48	49

The United States Court of Appeals for Veterans Claims (Court) is a national court of record established by the Veterans Judicial Review Act, Pub. L. No. 100687, Division A (1988) (Act). The Act, as amended, is codified in part at 38 U.S.C. 72517299. The Court is located in Washington, D.C., but as a national court may sit anywhere in the United States.

The Court is part of the federal judicial system and has a permanent authorization for seven judges, one of whom serves as chief judge. Over 15 years ago, in response to a growing caseload, Congress expanded the Court by authorizing two additional temporary judgeships, and in December 2024, Congress authorized a third temporary judgeship. All seven of the permanent judgeships and two of the three temporary judgeships are currently filled. Judges are appointed by the President, by and with the advice and consent of the Senate, for 15-year terms. Upon retirement, a judge may fully retire or may choose to be recall eligible and thus willing to be recalled to service by the Chief Judge. The Court has nine recall-eligible retired judges, with three currently serving in recall status. Recall-eligible retired judges may elect full retirement at any time.

The Court has exclusive jurisdiction to review decisions made by the Department of Veterans Affairs Board of Veterans' Appeals (Board) that adversely affect a person's entitlement to VA benefits. This judicial review, although specialized in scope, is the same as that performed by all other United States Courts of Appeals. In cases before it, the Court has the authority to decide all relevant questions of law; to interpret constitutional, statutory, and regulatory provisions; and to determine the meaning or applicability of actions/decisions by the Secretary of Veterans Affairs. The Court may affirm, set aside, modify, reverse, or remand those decisions as appropriate. Additionally, the Court has class action authority, has jurisdiction under 28 U.S.C. 1651 to act on petitions and issue all writs necessary or appropriate in aid of its jurisdiction, and acts on applications under 28 U.S.C. 2412(d), the Equal Access to Justice Act (EAJA). Certain decisions by the Court are reviewable by the United States Court of Appeals for the Federal Circuit and, if *certiorari* is granted, by the Supreme Court of the United States. For management, administration, and expenditure of funds in areas beyond the bounds of Chapter 72 of Title 38, the Court may exercise the authorities provided for such purposes applicable to other courts of the United States as defined in Title 28, U.S. Code.

In 1992, Congress authorized the Court to transfer funds from its appropriation that year to the Legal Services Corporation (LSC), for the purpose of providing, facilitating, and furnishing legal and other assistance, through grant or contract, to veterans and others seeking recourse in the Court. That program, often called the pro bono representation program, has been ongoing since that time, with LSC responsible for oversight and grant distribution responsibilities. The Appropriations Subcommittees consider LSC's budget

request separately from the Court's budget request, although both are submitted together.

## Object Classification (in millions of dollars)

Identification code 345–0300–0–1–705	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.3 Personnel compensation: Other than full-time permanent .....	19	22	24
12.1 Civilian personnel benefits .....	11	12	11
23.1 Rental payments to GSA .....	3	3	3
25.2 Other services from non-Federal sources .....	4	3	3
25.3 Other goods and services from Federal sources .....	2	2	2
31.0 Equipment .....	1	2	2
41.0 Grants, subsidies, and contributions .....	3	3	4
99.9 Total new obligations, unexpired accounts .....	43	47	49

## Employment Summary

Identification code 345–0300–0–1–705	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	104	161	164

## Trust Funds

## COURT OF APPEALS FOR VETERANS CLAIMS RETIREMENT FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 345–8290–0–7–705	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1
<b>Receipts:</b>			
Current law:			
1140 Earnings on Investment, Court of Veterans Appeals Retirement Fund, LVE .....	1	1	1
1140 Employing Agency Contributions, Court of Appeals for Veterans Claims Retirement Fund .....	5	2	2
1199 Total current law receipts .....	6	3	3
1999 Total receipts .....	6	3	3
2000 Total: Balances and receipts .....	6	3	4
<b>Appropriations:</b>			
Current law:			
2101 Court of Appeals for Veterans Claims Retirement Fund .....	-6	-2	-2
5099 Balance, end of year .....		1	2

## Program and Financing (in millions of dollars)

Identification code 345–8290–0–7–705	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Court of Appeals for Veterans Claims Retirement Fund .....	3	2	2
0900 Total new obligations, unexpired accounts (object class 42.0) .....	3	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	63	66	66
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	6	2	2
1930 Total budgetary resources available .....	69	68	68
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	66	66	66
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1		
3010 New obligations, unexpired accounts .....	3	2	2
3020 Outlays (gross) .....	-4	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1		

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	6	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	2	2

4101	Outlays from mandatory balances .....	1		
4110	Outlays, gross (total) .....	4	2	2
4180	Budget authority, net (total) .....	6	2	2
4190	Outlays, net (total) .....	4	2	2
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	67	71	73
5001	Total investments, EOY: Federal securities: Par value .....	71	73	75

The United States Court of Appeals for Veterans Claims Retirement Fund (Retirement Fund or Fund), established under 38 U.S.C. 7298, is used for judges' retired pay and for annuities, refunds, and allowances provided to surviving spouses and dependent children. Participating judges pay 1-percent of their salaries to cover creditable service for retired pay purposes and 2.2-percent of their salaries for survivor annuity purposes. Additional funds needed to cover the unfunded liability may be transferred to the Retirement Fund from the Court's annual appropriation. The Court's contribution to the Fund is estimated annually by an actuarial firm retained by the Court. The Fund is invested solely in government securities.

## UNITED STATES HOLOCAUST MEMORIAL MUSEUM

### Federal Funds

#### HOLOCAUST MEMORIAL MUSEUM

*For expenses of the Holocaust Memorial Museum, as authorized by Public Law 106-292 (36 U.S.C. 2301-2310), \$65,231,000, to remain available until September 30, 2027; of which \$1,000,000 shall remain available until September 30, 2028, for the Museum's equipment replacement program; and of which \$4,000,000 for the Museum's repair and rehabilitation program and \$1,264,000 for the Museum's outreach initiatives program shall remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 456-3300-0-1-503	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Holocaust Memorial Museum .....	66	65	65
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	3	3
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	4	2	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	65	65	65
1930 Total budgetary resources available .....	69	68	68
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	36	34	24
3010 New obligations, unexpired accounts .....	66	65	65
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-63	-69	-65
3041 Recoveries of prior year unpaid obligations, expired .....	-6	-6	
3050 Unpaid obligations, end of year .....	34	24	24
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	36	34	24
3200 Obligated balance, end of year .....	34	24	24
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	65	65	65
Outlays, gross:			
4010 Outlays from new discretionary authority .....	44	49	49
4011 Outlays from discretionary balances .....	19	20	16
4020 Outlays, gross (total) .....	63	69	65
4180 Budget authority, net (total) .....	65	65	65
4190 Outlays, net (total) .....	63	69	65

A nonpartisan, Federal educational institution, the United States Holocaust Memorial Museum is America's national memorial to the victims of the Holocaust dedicated to ensuring the permanence of Holocaust memory, understanding, and relevance. Through the power of Holocaust history, the Museum challenges leaders and individuals worldwide to think critically about their role in society and to confront antisemitism and other forms of hate, prevent genocide, and promote human dignity.

#### Object Classification (in millions of dollars)

Identification code 456-3300-0-1-503	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	16	16	16
12.1 Civilian personnel benefits .....	6	6	6
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	3	3	3
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	28	27	27
25.4 Operation and maintenance of facilities .....	2	2	2
26.0 Supplies and materials .....	3	3	3
31.0 Equipment .....	4	4	4
99.9 Total new obligations, unexpired accounts .....	66	65	65

#### Employment Summary

Identification code 456-3300-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	163	111	96

## UNITED STATES INSTITUTE OF PEACE

### Federal Funds

#### UNITED STATES INSTITUTE OF PEACE

*For necessary expenses to carry out the closure of the United States Institute of Peace, \$18,500,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 458-1300-0-1-153	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operating Expenses (Direct) .....	54	25	19
0801 Operating Expenses (Reimbursable) .....	44	14	
0900 Total new obligations, unexpired accounts .....	98	39	19
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	130	72	99
1021 Recoveries of prior year unpaid obligations .....	4	1	
1070 Unobligated balance (total) .....	134	73	99
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	55	55	19
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	33	10	
1701 Change in uncollected payments, Federal sources .....	-50		
1750 Spending auth from offsetting collections, disc (total) .....	-17	10	
1900 Budget authority (total) .....	38	65	19
1930 Total budgetary resources available .....	172	138	118
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	72	99	99
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	32	30	29
3010 New obligations, unexpired accounts .....	98	39	19
3011 Obligations ("upward adjustments"), expired accounts .....	7		
3020 Outlays (gross) .....	-101	-39	-15
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-1	
3041 Recoveries of prior year unpaid obligations, expired .....	-2		

UNITED STATES INSTITUTE OF PEACE—Continued  
Program and Financing—Continued

Identification code 458–1300–0–1–153		2024 actual	2025 est.	2026 est.
3050	Unpaid obligations, end of year .....	30	29	33
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-171	-115	-115
3070	Change in uncollected pymts, Fed sources, unexpired .....	50		
3071	Change in uncollected pymts, Fed sources, expired .....	6		
3090	Uncollected pymts, Fed sources, end of year .....	-115	-115	-115
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-139	-85	-86
3200	Obligated balance, end of year .....	-85	-86	-82
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	38	65	19
Outlays, gross:				
4010	Outlays from new discretionary authority .....	43	38	15
4011	Outlays from discretionary balances .....	58	1	
4020	Outlays, gross (total) .....	101	39	15
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-39	-9	
4033	Non-Federal sources .....		-1	
4040	Offsets against gross budget authority and outlays (total) ....	-39	-10	
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	50		
4052	Offsetting collections credited to expired accounts .....	6		
4060	Additional offsets against budget authority only (total) .....	56		
4070	Budget authority, net (discretionary) .....	55	55	19
4080	Outlays, net (discretionary) .....	62	29	15
4180	Budget authority, net (total) .....	55	55	19
4190	Outlays, net (total) .....	62	29	15

Consistent with the President's February 19, 2025, Executive Order on Commencing the Reduction of the Federal Bureaucracy, the Budget proposes to eliminate funding for the U.S. Institute of Peace as part of the Administration's plans to move the Nation toward fiscal responsibility. The Budget requests \$18,500,000 to conduct an orderly closeout of the agency in fiscal year 2026, which includes sufficient funding for personnel costs, including severance payments and salaries for essential personnel during the shutdown.

## Object Classification (in millions of dollars)

Identification code 458–1300–0–1–153		2024 actual	2025 est.	2026 est.
Direct obligations:				
12.1	Civilian personnel benefits .....	22	10	10
21.0	Travel and transportation of persons .....	5		
25.2	Other services from non-Federal sources .....	24	12	9
41.0	Grants, subsidies, and contributions .....	3	3	
99.0	Direct obligations .....	54	25	19
99.0	Reimbursable obligations .....	44	14	
99.9	Total new obligations, unexpired accounts .....	98	39	19

UNITED STATES INTERAGENCY COUNCIL ON  
HOMELESSNESS

## Federal Funds

## OPERATING EXPENSES

For necessary expenses to carry out the closure of the United States Interagency Council on Homelessness, \$250,000, notwithstanding section 209 of title II of the McKinney-Vento Homeless Assistance Act, as amended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 376–1300–0–1–808		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0101	Operations .....	4	4	
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	4	4	
1930	Total budgetary resources available .....	4	4	
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	4	4	
3020	Outlays (gross) .....	-4	-4	
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	4	4	
Outlays, gross:				
4010	Outlays from new discretionary authority .....	4	4	
4180	Budget authority, net (total) .....	4	4	
4190	Outlays, net (total) .....	4	4	

The Budget proposes to terminate operations of the U.S. Interagency Council on Homelessness (USICH). The Budget requests \$250,000 to conduct an orderly closeout of USICH, which includes sufficient funding for limited closeout activities and payroll liabilities. Title II of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11311 et seq.) authorizes USICH to coordinate the Federal response, in partnership with state and local governments and the private sector, to reduce and end homelessness. USICH's authorization will expire on October 1, 2028 under current law.

## Object Classification (in millions of dollars)

Identification code 376–1300–0–1–808		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	2	2	
12.1	Civilian personnel benefits .....	1	1	
25.1	Advisory and assistance services .....	1	1	
99.9	Total new obligations, unexpired accounts .....	4	4	

## Employment Summary

Identification code 376–1300–0–1–808		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	18	13	

## VIETNAM EDUCATION FOUNDATION

## Federal Funds

## VIETNAM DEBT REPAYMENT FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 519–5365–0–2–154		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	6	6	6
2000	Total: Balances and receipts .....	6	6	6
5099	Balance, end of year .....	6	6	6

## Program and Financing (in millions of dollars)

Identification code 519–5365–0–2–154		2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	10	10	10
1930	Total budgetary resources available .....	10	10	10
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	10	10	10

4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

The Vietnam Education Foundation Act of 2000 (Title II of Public Law 106–554) created the Vietnam Education Foundation (VEF) to administer an international fellowship program under which Vietnamese nationals can undertake graduate and post-graduate level studies in the United States in the sciences (natural, physical, and environmental), mathematics, medicine, and technology, and American citizens can teach in these fields in appropriate Vietnamese institutions of higher education. The Act also authorized the establishment of the Vietnam Debt Repayment Fund, in which all payments (including interest payments) made by the Socialist Republic of Vietnam under the United States-Vietnam debt agreement shall be deposited as offsetting receipts. From 2002 through 2018, \$5 million of the amounts deposited annually into the fund from USDA and USAID were available to VEF for operations and fellowship programs. From 2015 through 2018, the remaining amounts deposited into the fund from USDA and USAID were made available to support the establishment of an independent, not-for-profit academic institution in the Socialist Republic of Vietnam.

## FEDERALLY CREATED NON-FEDERAL ENTITIES

### FEDERALLY CREATED NON-FEDERAL ENTITIES

The majority of budgetary accounts are associated with departments or other entities that are clearly Federal agencies. In other cases, budgetary accounts reflect a measure of Governmental activity in the economy, though the activity may have no direct relationship with the United States Treasury. Federally created non-Federal entities may be in the Budget because they were created by Federal law, they have some measure of regulatory or other authority conferred to them by law, or because they serve a public good directed by the Government. The following accounts are each deemed to be budgetary and fulfill the goal of presenting a Budget that is comprehensive of the full range of Federal activities.

## AFFORDABLE HOUSING PROGRAM

### Federal Funds

#### AFFORDABLE HOUSING PROGRAM

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 530–5528–0–2–604	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			21
Receipts:			
Current law:			
1110 Contributions, Federal Home Loan Banks, Affordable Housing Program .....	729	365	365
2000 Total: Balances and receipts .....	729	365	386
Appropriations:			
Current law:			
2101 Affordable Housing Program .....	-729	-365	-365
2132 Affordable Housing Program .....		21	21
2199 Total current law appropriations .....	-729	-344	-344
2999 Total appropriations .....	-729	-344	-344
5099 Balance, end of year .....		21	42

#### Program and Financing (in millions of dollars)

Identification code 530–5528–0–2–604	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Affordable Housing Program (Direct) .....	729	344	344
0900 Total new obligations, unexpired accounts (object class 41.0) .....	729	344	344

#### Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	729	365	365
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-21	-21
1260 Appropriations, mandatory (total) .....	729	344	344
1930 Total budgetary resources available .....	729	344	344

#### Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	729	344	344
3020 Outlays (gross) .....	-729	-344	-344

#### Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	729	344	344
Outlays, gross:			
4100 Outlays from new mandatory authority .....	729	344	344
4180 Budget authority, net (total) .....	729	344	344
4190 Outlays, net (total) .....	729	344	344

The Affordable Housing Program was created by the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA). FIRREA requires each of the Federal Home Loan Banks to contribute 10-percent of its previous year's net earnings to an Affordable Housing Program (AHP) to be used to subsidize the cost of affordable homeownership and rental housing. The Federal Housing Finance Agency (FHFA) regulates the AHP and ensures that the AHP fulfills its mission.

## CORPORATION FOR TRAVEL PROMOTION

### Federal Funds

#### TRAVEL PROMOTION FUND

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 580–5585–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	309	425	495
Receipts:			
Current law:			
1110 Fees, Travel Promotion Fund .....	216	170	170
2000 Total: Balances and receipts .....	525	595	665
Appropriations:			
Current law:			
2101 Travel Promotion Fund .....	-100	-100	-100
2103 Travel Promotion Fund .....	-6	-6	-6
2132 Travel Promotion Fund .....	6	6	6
2199 Total current law appropriations .....	-100	-100	-100
2999 Total appropriations .....	-100	-100	-100
5099 Balance, end of year .....	425	495	565

#### Program and Financing (in millions of dollars)

Identification code 580–5585–0–2–376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Travel Promotion Fund .....	100	100	100
0900 Total new obligations, unexpired accounts (object class 41.0) .....	100	100	100

#### Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	100	100	100
1203 Appropriation (previously unavailable)(special or trust) .....	6	6	6
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-6	-6	-6
1260 Appropriations, mandatory (total) .....	100	100	100
1930 Total budgetary resources available .....	100	100	100

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	119	57	
3010 New obligations, unexpired accounts .....	100	100	100

TRAVEL PROMOTION FUND—Continued  
Program and Financing—Continued

Identification code 580–5585–0–2–376		2024 actual	2025 est.	2026 est.
3020	Outlays (gross) .....	-162	-157	-100
3050	Unpaid obligations, end of year .....	57		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	119	57	
3200	Obligated balance, end of year .....	57		
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	100	100	100
Outlays, gross:				
4100	Outlays from new mandatory authority .....	43	100	100
4101	Outlays from mandatory balances .....	119	57	
4110	Outlays, gross (total) .....	162	157	100
4180	Budget authority, net (total) .....	100	100	100
4190	Outlays, net (total) .....	162	157	100

The Corporation for Travel Promotion (also known as Brand USA) was established by the Travel Promotion Act of 2009 to promote the United States as a travel destination and to communicate U.S. entry and exit policies and procedures. The public-private partnership, funded through a combination of private sector contributions and Federal matching funds, works with the travel industry to encourage increased travel and tourism in the United States.

A surcharge to the Electronic System for Travel Authorization (ESTA) fee that travelers from visa waiver countries pay before arriving in the United States provides Brand USA's Federal matching funds.

## CONCRETE MASONRY PRODUCTS BOARD

## Federal Funds

## CONCRETE MASONRY CHECKOFF

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 257–5768–0–2–376		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....		10	19
Receipts:				
Current law:				
1110	Concrete Masonry Products, Available .....	10	13	13
2000	Total: Balances and receipts .....	10	23	32
Appropriations:				
Current law:				
2101	Concrete Masonry Checkoff .....		-6	-6
2135	Concrete Masonry Checkoff .....		2	2
2199	Total current law appropriations .....		-4	-4
2999	Total appropriations .....		-4	-4
5099	Balance, end of year .....	10	19	28

## Program and Financing (in millions of dollars)

Identification code 257–5768–0–2–376		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Direct program activity .....		4	4
0900	Total new obligations, unexpired accounts (object class 25.2) .....		4	4
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....		6	6
1235	Appropriations precluded from obligation (special or trust) .....		-2	-2
1260	Appropriations, mandatory (total) .....		4	4
1930	Total budgetary resources available .....		4	4

## Change in obligated balance:

Unpaid obligations:				
3010	New obligations, unexpired accounts .....		4	4
3020	Outlays (gross) .....		-4	-4

## Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross .....		4	4
Outlays, gross:				
4100	Outlays from new mandatory authority .....		4	4
4180	Budget authority, net (total) .....		4	4
4190	Outlays, net (total) .....		4	4

The Concrete Masonry Products Research, Education, and Promotion Act of 2018 (the Act) authorized the establishment of a program, including funds for marketing and market research activities, that is designed to: (1) strengthen the position of the concrete masonry products industry in the domestic marketplace; (2) maintain, develop, and expand markets and uses for concrete masonry products in the domestic marketplace; and (3) promote the use of concrete masonry products in construction and building.

The Act required the Secretary of Commerce to issue an order providing for the establishment of a Concrete Masonry Product Board to carry out a program of generic promotion, research, and education regarding concrete masonry products. Further, the Act provides that funding for the Board's activities shall be derived from an assessment on manufacturers of concrete masonry products.

## ELECTRIC RELIABILITY ORGANIZATION

## Federal Funds

## ELECTRIC RELIABILITY ORGANIZATION

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 531–5522–0–2–276		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	7	7	7
Receipts:				
Current law:				
1110	Fees, Electric Reliability Organization .....	112	116	116
2000	Total: Balances and receipts .....	119	123	123
Appropriations:				
Current law:				
2101	Electric Reliability Organization .....	-112	-123	-123
2132	Electric Reliability Organization .....		7	7
2199	Total current law appropriations .....	-112	-116	-116
2999	Total appropriations .....	-112	-116	-116
5099	Balance, end of year .....	7	7	7

## Program and Financing (in millions of dollars)

Identification code 531–5522–0–2–276		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Electric Reliability Organization (Direct) .....	112	116	116
0900	Total new obligations, unexpired accounts (object class 25.2) .....	112	116	116
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	112	123	123
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-7	-7
1260	Appropriations, mandatory (total) .....	112	116	116
1930	Total budgetary resources available .....	112	116	116

## Change in obligated balance:

Unpaid obligations:				
3010	New obligations, unexpired accounts .....	112	116	116
3020	Outlays (gross) .....	-112	-116	-116



Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	112	116
Outlays, gross:			
4100	Outlays from new mandatory authority .....	112	116
4180	Budget authority, net (total) .....	112	116
4190	Outlays, net (total) .....	112	116

The Energy Policy Act of 2005 (P.L. 109-58) authorizes the Federal Energy Regulatory Commission (FERC) to certify an Electric Reliability Organization (ERO) to establish and enforce reliability standards for the electric bulk-power system. These standards include requirements for operating existing bulk-power system facilities, including cybersecurity protection, and design of planned additions or modifications to these facilities to provide for reliable operation, but does not include requirements to construct new transmission or generation capacity. On July 20, 2006, FERC certified the North American Electric Reliability Corporation as the ERO. ERO is funded by fees on end users of the bulk-power system. Since the ERO does not report budget data to Treasury, ERO funding is based on estimates.

## FEDERAL RETIREMENT THRIFT INVESTMENT BOARD

### Federal Funds

#### PROGRAM EXPENSES

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 026-5290-0-2-602	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Reimbursement for Program Expenses, Federal Retirement Thrift Investment Board .....	476	501	483
2000 Total: Balances and receipts .....	476	501	483
Appropriations:			
Current law:			
2101 Program Expenses .....	-476	-501	-483
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 026-5290-0-2-602	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Administrative expenses .....	434	609	483
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	66	108	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	476	501	483
1930 Total budgetary resources available .....	542	609	483
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	108		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			108
3010 New obligations, unexpired accounts .....	434	609	483
3020 Outlays (gross) .....	-434	-501	-483
3050 Unpaid obligations, end of year .....		108	108
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			108
3200 Obligated balance, end of year .....		108	108

Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	476	501
Outlays, gross:			
4100	Outlays from new mandatory authority .....	434	501
4180	Budget authority, net (total) .....	476	501
4190	Outlays, net (total) .....	434	501

The Federal Retirement Thrift Investment Board is responsible for managing the Thrift Savings Fund. Program administration for the Fund is financed from the Fund. If the forfeited funds and participant processing fees are not sufficient to meet the program expenses, expenses are then charged on all participant and agency contributions to the Fund.

The Thrift Savings Fund is a special tax-deferred savings fund established by the Federal Employees' Retirement System Act of 1986. Due to the fiduciary nature of the Fund, it is not included in the totals of the Federal Budget. Information on the financial status and activities of the Fund follows this account.

#### Object Classification (in millions of dollars)

Identification code 026-5290-0-2-602	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	39	43	45
12.1 Civilian personnel benefits .....	15	16	16
21.0 Travel and transportation of persons .....	12	13	14
23.2 Rental payments to others .....	8	8	9
23.3 Communications, utilities, and miscellaneous charges .....	1	2	2
25.1 Advisory and assistance services .....	322	486	356
25.2 Other services from non-Federal sources .....	18	18	18
25.3 Other goods and services from Federal sources .....	18	19	19
31.0 Equipment .....	1	4	4
99.9 Total new obligations, unexpired accounts .....	434	609	483

#### Employment Summary

Identification code 026-5290-0-2-602	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	242	267	267

#### INFORMATION SCHEDULES FOR THE THRIFT SAVINGS FUND

The Fund is composed of individual accounts maintained by the Federal Retirement Thrift Investment Board on behalf of the individual participants in the Fund. All Federal civilian employees and members of the uniformed services are eligible to contribute to the Fund. Civilian employees covered by the Federal Employees Retirement System (or equivalent retirement systems) receive an automatic agency 1 percent contribution and matching contributions in accordance with the formulas prescribed by law. Beginning in January 2018, all new members of the uniformed services, and those members of the uniformed services with less than 12 years of service who have made an affirmative election, receive an automatic agency one percent contribution and matching contributions in accordance with the formulas prescribed by law. Employees can invest in five investment funds: a U.S. Government securities investment fund; a fixed income index investment fund; a common stock index investment fund; a small capitalization stock index investment fund; an international stock index investment fund; or in eleven lifecycle funds. These funds are composed of varying allocations of the five core investment funds. The allocations are based on the target maturity date of each fund. Beginning June 1, 2022, participants who meet certain criteria also have the option of using a mutual fund window to invest in roughly 4,600 commercially available mutual funds.

The estimated status of the Fund is shown below:

#### STATUS OF THRIFT SAVINGS FUND

(in millions of dollars)			
	2024 actual	2025 est.	2026 est.
Thrift Savings Fund investment balance, start of year .....	782,835	954,255	988,562
Receipts during the year:			
Employee contributions .....	33,714	34,725	35,767
Contributions on behalf of employees <sup>1</sup> .....	14,649	15,088	15,541
Earnings and adjustments <sup>2</sup> .....	170,660	33,579	34,587
Total receipts .....	219,023	83,392	85,895
Outlays during the year:			
Withdrawals .....	45,974	47,353	48,774
Loans to employees, net of repayments .....	1,195	1,231	1,268
Administrative expenses .....	434	501	483

## INFORMATION SCHEDULES FOR THE THRIFT SAVINGS FUND—Continued

## STATUS OF THRIFT SAVINGS FUND—Continued

	2024 actual	2025 est.	2026 est.
Total cash outlays .....	47,603	49,085	50,525
Thrift Savings Fund investment balance, end of year <sup>3</sup> .....	954,255	988,562	1,023,932
Notes:	2024 actual	2025 est.	2026 est.
<sup>1</sup> 2024 Employer contributions included:			
Automatic contributions for FERS employees: .....	3,187	3,283	3,381
Matching contributions for FERS employees: .....	11,462	11,806	12,160
	14,649	15,089	15,541
<sup>2</sup> 2024 Earnings included:			
Return on investment in Government Securities .....	13,230	13,627	14,036
Return on non-government instruments .....	157,114	19,627	20,216
Interest on loans to employees .....	302	311	320
Agency payments for lost earnings .....	14	14	15
<sup>3</sup> Investment Balances at 9/30/2024 were:			
TSP G Fund - U.S. Government Securities Investment Fund .....	300,008		
TSP F Fund - Fixed Income Index Investment Fund .....	35,456		
TSP C Fund - Common Stock Index Investment Fund .....	421,730		
TSP S Fund - Small Cap Stock Index Investment Fund .....	108,117		
TSP I Fund - International Stock Index Investment Fund .....	88,480		
Mutual Fund Window .....	464		

## MEDICAL CENTER RESEARCH ORGANIZATIONS

## Federal Funds

## MEDICAL CENTER RESEARCH ORGANIZATIONS

## Program and Financing (in millions of dollars)

Identification code 185-4026-0-3-703	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Operating expenses .....	306	316	329
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	306	316	329
1930 Total budgetary resources available .....	306	316	329
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			237
3010 New obligations, unexpired accounts .....	306	316	329
3020 Outlays (gross) .....	-306	-79	-161
3050 Unpaid obligations, end of year .....		237	405
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			237
3200 Obligated balance, end of year .....		237	405
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	306	316	329
Outlays, gross:			
4100 Outlays from new mandatory authority .....	306	79	82
4101 Outlays from mandatory balances .....			79
4110 Outlays, gross (total) .....	306	79	161
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-306	-316	-329
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		-237	-168

These nonprofit corporations provide a flexible funding mechanism for the conduct of approved research at Department of Veterans Affairs medical centers. These organizations will derive funds to operate various research activities from Federal and non-Federal sources. No appropriation is required to support these activities.

## Object Classification (in millions of dollars)

Identification code 185-4026-0-3-703	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
21.0 Travel and transportation of persons .....	1	1	1

25.2 Other services from non-Federal sources .....	275	284	296
26.0 Supplies and materials .....	19	20	20
31.0 Equipment .....	11	11	12
99.9 Total new obligations, unexpired accounts .....	306	316	329

## NATIONAL ASSOCIATION OF REGISTERED AGENTS AND BROKERS

## Federal Funds

## NATIONAL ASSOCIATION OF REGISTERED AGENTS AND BROKERS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 543-5743-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Membership Fees, NARAB .....			2
2000 Total: Balances and receipts .....			2
Appropriations:			
Current law:			
2101 National Association of Registered Agents and Brokers .....			-2
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 543-5743-0-2-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Administrative support .....			1
0002 Advisory and assistant services .....			1
0900 Total new obligations, unexpired accounts .....			2
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....			2
1930 Total budgetary resources available .....			2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			2
3020 Outlays (gross) .....			-2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			2
Outlays, gross:			
4100 Outlays from new mandatory authority .....			2
4180 Budget authority, net (total) .....			2
4190 Outlays, net (total) .....			2

## Object Classification (in millions of dollars)

Identification code 543-5743-0-2-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....			1
25.1 Advisory and assistance services .....			1
99.9 Total new obligations, unexpired accounts .....			2

## Employment Summary

Identification code 543-5743-0-2-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			7

**NATIONAL OILHEAT RESEARCH ALLIANCE***Federal Funds*

## NATIONAL OILHEAT RESEARCH ALLIANCE

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 544-5643-0-2-276	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	8	8	10
0198 Escrow adjustment .....	-2		
0199 Balance, start of year .....	6	8	10
Receipts:			
Current law:			
1110 Fees, National Oilheat Research Alliance .....	8	8	8
2000 Total: Balances and receipts .....	14	16	18
Appropriations:			
Current law:			
2101 National Oilheat Research Alliance .....	-6	-6	-6
5099 Balance, end of year .....	8	10	12

**Program and Financing** (in millions of dollars)

Identification code 544-5643-0-2-276	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	6	6	6
0900 Total new obligations, unexpired accounts (object class 25.2) .....	6	6	6
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	6	6	6
1930 Total budgetary resources available .....	6	6	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	6	6	6
3020 Outlays (gross) .....	-6	-6	-6
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	6	6	6
Outlays, gross:			
4100 Outlays from new mandatory authority .....	6	6	6
4180 Budget authority, net (total) .....	6	6	6
4190 Outlays, net (total) .....	6	6	6

The National Oilheat Research Alliance (NORA) was first authorized by the National Oilheat Research Alliance Act of 2000, as amended in 2014 (P.L. 113-79), and reauthorized by the Agriculture Improvement Act of 2018 (P.L. 115-334) to develop programs and projects and enter into contracts or other agreements to enhance consumer and employee safety and training; to provide for research, development, and demonstration of clean and efficient oilheat fuel utilization equipment; and to educate consumers. NORA is funded via statutorily-mandated fees of \$0.002 on every gallon of heating oil sold, collected at the wholesale level. Since NORA does not report budget data to Treasury, NORA funding is based on estimates.

**PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD***Federal Funds*

## PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 526-5376-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	26	36	48
Receipts:			
Current law:			
1110 Accounting Support Fees, Public Company Accounting Oversight Board .....	361	376	399

1120 Civil Monetary Penalties, Public Company Accounting Oversight Board .....	34	12	12
1130 Interest on Investments .....	9	11	10
1199 Total current law receipts .....	404	399	421
1999 Total receipts .....	404	399	421
2000 Total: Balances and receipts .....	430	435	469
Appropriations:			
Current law:			
2101 Public Company Accounting Oversight Board .....	-35	-12	-12
2101 Public Company Accounting Oversight Board .....	-361	-376	-399
2103 Public Company Accounting Oversight Board .....	-20	-22	-23
2132 Public Company Accounting Oversight Board .....	22	23	23
2199 Total current law appropriations .....	-394	-387	-411
2999 Total appropriations .....	-394	-387	-411
5099 Balance, end of year .....	36	48	58

**Program and Financing** (in millions of dollars)

Identification code 526-5376-0-2-376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Accounting Oversight .....	361	381	390
0002 Accounting Scholarship Program .....	10	12	12
0900 Total new obligations, unexpired accounts (object class 25.1) .....	371	393	402
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	204	227	252
1020 Adjustment of unobligated bal brought forward, Oct 1 (Error in PY Gross Outlays) .....		31	
1070 Unobligated balance (total) .....	204	258	252
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) (Civil Money Penalties) ....	35	12	12
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	361	376	399
1203 Appropriation (previously unavailable)(special or trust) ....	20	22	23
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-22	-23	-23
1260 Appropriations, mandatory (total) .....	359	375	399
1900 Budget authority (total) .....	394	387	411
1930 Total budgetary resources available .....	598	645	663
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	227	252	261
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	371	393	402
3020 Outlays (gross) .....	-371	-393	-402
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	35	12	12
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	8	8
4011 Outlays from discretionary balances .....		4	4
4020 Outlays, gross (total) .....	10	12	12
Mandatory:			
4090 Budget authority, gross .....	359	375	399
Outlays, gross:			
4100 Outlays from new mandatory authority .....	354	375	390
4101 Outlays from mandatory balances .....	7	6	
4110 Outlays, gross (total) .....	361	381	390
4180 Budget authority, net (total) .....	394	387	411
4190 Outlays, net (total) .....	371	393	402

<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	103	143	157
5001 Total investments, EOY: Federal securities: Par value .....	143	157	157

Note: Because the Public Company Accounting Oversight Board (PCAOB) does not report budgetary data to Treasury, amounts shown above were derived from the PCAOB's financial data, which is based on a calendar year.

The Sarbanes-Oxley Act of 2002 (the Act) (P.L. 107-204), as amended by the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111-203), established the PCAOB to oversee the audits and auditors of

## PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD—Continued

both public companies that are subject to Federal securities laws and broker-dealers registered with the Securities and Exchange Commission (SEC) in order to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports.

Funding for the PCAOB comes from registration and annual fees paid by public accounting firms and accounting support fees paid by public companies and SEC-registered broker-dealers. The Act designated the Commission to oversee the PCAOB and specifies that the PCAOB's budget and the accounting support fee be subject to approval by the Commission.

## SECURITIES INVESTOR PROTECTION CORPORATION

## Federal Funds

## SECURITIES INVESTOR PROTECTION CORPORATION

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 576–5600–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	4,727	5,085	5,506
0198 Reconciliation adjustment pursuant to agency documentation .....	-10		
0199 Balance, start of year .....	4,717	5,085	5,506
Receipts:			
Current law:			
1110 Assessments, SIPC .....	441	445	450
1130 Earnings on Investments, SIPC .....	127	179	166
1199 Total current law receipts .....	568	624	616
1999 Total receipts .....	568	624	616
2000 Total: Balances and receipts .....	5,285	5,709	6,122
Appropriations:			
Current law:			
2101 Securities Investor Protection Corporation .....	-200	-203	-161
2103 Securities Investor Protection Corporation .....	-11	-11	-11
2132 Securities Investor Protection Corporation .....	11	11	9
2199 Total current law appropriations .....	-200	-203	-163
2999 Total appropriations .....	-200	-203	-163
5099 Balance, end of year .....	5,085	5,506	5,959

## Program and Financing (in millions of dollars)

Identification code 576–5600–0–2–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Program Management .....	25	25	26
0002 Customer Claims .....	175	178	137
0900 Total new obligations, unexpired accounts (object class 25.1) .....	200	203	163
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	200	203	161
1203 Appropriation (previously unavailable)(special or trust) ....	11	11	11
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-11	-11	-9
1260 Appropriations, mandatory (total) .....	200	203	163
1930 Total budgetary resources available .....	200	203	163
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	200	203	163
3020 Outlays (gross) .....	-200	-203	-163
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	200	203	163
Outlays, gross:			
4100 Outlays from new mandatory authority .....	200	203	163
4180 Budget authority, net (total) .....	200	203	163
4190 Outlays, net (total) .....	200	203	163
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	4,755	5,119	5,540

5001	Total investments, EOY: Federal securities: Par value .....	5,119	5,540	5,993
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Note: Because the Securities Investor Protection Corporation (SIPC) does not report budgetary data to Treasury, amounts shown above were derived from SIPC's financial data, which is based on a calendar year. Earnings on investments are presented for all three years using an unamortized cost rather than the market value, to comply with OMB Circular A-11 requirements.

SIPC was created by the Securities Investor Protection Act of 1970 (SIPA). Its purpose is to protect customers against loss resulting from broker-dealer failure and, thereby, promote investor confidence in the Nation's securities markets. SIPC is a non-profit membership corporation. Its members are, with some exceptions, all persons registered as brokers or dealers under section 15(b) of the Securities Exchange Act of 1934 and all persons who are members of a national securities exchange. SIPC's funding is derived entirely from assessments on its membership and from interest earned on its investments in U.S. Government securities.

SIPC may borrow up to \$2.5 billion from the U.S. Department of the Treasury, through the Securities and Exchange Commission, in the event that the fund maintained by SIPC is insufficient to satisfy the claims of customers of brokerage firms in SIPA liquidation or for other purposes under the Act. SIPC has not accessed these loans to date and the Budget does not project that SIPC will require use of these loans over the next 10 years.

## STANDARD SETTING BODY

## Federal Funds

## PAYMENT TO STANDARD SETTING BODY

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 527–5377–0–2–376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2	2	2
Receipts:			
Current law:			
1110 Accounting Support Fees, Standard Setting Body .....	43	33	34
2000 Total: Balances and receipts .....	45	35	36
Appropriations:			
Current law:			
2101 Payment to Standard Setting Body .....	-42	-33	-34
2103 Payment to Standard Setting Body .....	-3	-2	-2
2132 Payment to Standard Setting Body .....	2	2	2
2199 Total current law appropriations .....	-43	-33	-34
2999 Total appropriations .....	-43	-33	-34
5099 Balance, end of year .....	2	2	2

## Program and Financing (in millions of dollars)

Identification code 527–5377–0–2–376	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Advisory and assistance services .....	43	33	34
0900 Total new obligations, unexpired accounts (object class 25.1) .....	43	33	34
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	42	33	34
1203 Appropriation (previously unavailable)(special or trust) ....	3	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	43	33	34
1930 Total budgetary resources available .....	43	33	34
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	43	33	34
3020 Outlays (gross) .....	-43	-33	-34
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	43	33	34

Outlays, gross:			
4100	Outlays from new mandatory authority .....	43	33
4180	Budget authority, net (total) .....	43	33
4190	Outlays, net (total) .....	43	33

Note: Because the standard setting body does not provide budgetary data to Treasury, amounts shown above were derived from the standard setting body's financial data, which is based on a calendar year.

The Financial Accounting Standards Board (FASB) is an independent, private-sector organization organized in 1973 within the Financial Accounting Foundation (FAF), which is an independent, private-sector, not-for-profit corporation. The FASB consists of a seven-member board, whose members are appointed by the FAF. The FASB was originally designated by the Securities and Exchange Commission (Commission) as the authoritative standard setter for purposes of the Federal securities laws in 1973. In April 2003, the Commission reaffirmed the status of the FASB as a designated private-sector standard setting body pursuant to the Sarbanes-Oxley Act of 2002 (the Act) (P.L. 107-204), stating that the FASB's financial accounting and reporting standards are recognized as "generally accepted" for purposes of the Federal securities laws.

The Act authorizes funding for the standard setting body to be derived from an accounting support fee assessed on public companies, although the FAF has, on a voluntary basis, partially offset the fees that could be assessed pursuant to the Act by payments derived from publication sales and licensing fees. Prior to the Act, the FASB was funded by voluntary contributions from public companies, public accounting firms, and other stakeholders. The standard setting body's accounting support fee is subject to review by the Commission.

Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	13	22
1930	Total budgetary resources available .....	26	35
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	13	13
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	13	22
3020	Outlays (gross) .....	-13	-22
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	13	22
Outlays, gross:			
4100	Outlays from new mandatory authority .....	13	22
4180	Budget authority, net (total) .....	13	22
4190	Outlays, net (total) .....	13	22

The Combined Benefit Fund was established by the Coal Industry Retiree Health Benefit Act of 1992 to take over paying for medical care of retired miners and their dependents who were eligible for health care from the private 1950 and 1974 United Mine Workers of America Benefit Plans. The Fund's trustees represent the United Mine Workers of America and coal companies. The Fund is financed by assessments on current and former signatories to labor agreements with the United Mine Workers; past transfers from the United Mine Workers pension fund; transfers from the Abandoned Mine Land Reclamation fund; and the General Fund of the Treasury.

## UNITED MINE WORKERS OF AMERICA BENEFIT FUNDS

### Trust Funds

#### UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 476-8295-0-7-551	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	372	373	376
Receipts:			
Current law:			
1110 Premiums, Combined Fund and 1992 Plan, UMWA .....	10	5	4
1140 Transfers from Abandoned Mine Reclamation Fund .....	362	401	464
1140 Federal Payment to United Mine Workers of America .....	718	715	719
1140 Federal Payment to United Mine Workers of America .....	359	5	6
1199 Total current law receipts .....	1,449	1,126	1,193
1999 Total receipts .....	1,449	1,126	1,193
2000 Total: Balances and receipts .....	1,821	1,499	1,569
Appropriations:			
Current law:			
2101 United Mine Workers of America 1992 Benefit Plan .....	-84	-54	-65
2101 United Mine Workers of America Combined Benefit Fund .....	-13	-22	-27
2101 United Mine Workers of America 1993 Benefit Plan .....	-633	-332	-374
2101 United Mine Workers of America Pension Funds .....	-718	-715	-719
2199 Total current law appropriations .....	-1,448	-1,123	-1,185
2999 Total appropriations .....	-1,448	-1,123	-1,185
5099 Balance, end of year .....	373	376	384

##### Program and Financing (in millions of dollars)

Identification code 476-8295-0-7-551	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 United Mine Workers of America Combined Benefit Fund .....	13	22	27
0900 Total new obligations, unexpired accounts (object class 42.0) .....	13	22	27
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13	13	13
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	13		

#### UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN

##### Program and Financing (in millions of dollars)

Identification code 476-8260-0-7-551	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 United Mine Workers of America 1992 Benefit Plan .....	84	54	65
0900 Total new obligations, unexpired accounts (object class 42.0) .....	84	54	65
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	84	54	65
1930 Total budgetary resources available .....	84	54	65
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	84	54	65
3020 Outlays (gross) .....	-84	-54	-65
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....	84	54	65
Outlays, gross:			
4100 Outlays from new mandatory authority .....	84	54	65
4180 Budget authority, net (total) .....	84	54	65
4190 Outlays, net (total) .....	84	54	65

The 1992 Benefit Plan was established by the Coal Industry Retiree Health Benefit Act of 1992. It pays for health care for those miners who retired between July 21, 1992 and September 30, 1994, and their dependents, who are eligible for benefits under an employer plan and cease to be covered, usually because an employer is out of business. Plan trustees are appointed by the United Mine Workers of America and the Bituminous Coal Operators Association, a coal industry bargaining group. The Plan is supported by signers of the 1988 labor agreement with the United Mine Workers of America; transfers from the Abandoned Mine Land Reclamation fund; and the General Fund of the Treasury.

## UNITED MINE WORKERS OF AMERICA 1993 BENEFIT PLAN

**Program and Financing** (in millions of dollars)

Identification code 476–8535–0–7–551		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	United Mine Workers of America 1993 Benefit Plan .....	633	332	374
0900	Total new obligations, unexpired accounts (object class 42.0) .....	633	332	374
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	633	332	374
1930	Total budgetary resources available .....	633	332	374
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	633	332	374
3020	Outlays (gross) .....	-633	-332	-374
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	633	332	374
Outlays, gross:				
4100	Outlays from new mandatory authority .....	633	332	374
4180	Budget authority, net (total) .....	633	332	374
4190	Outlays, net (total) .....	633	332	374

The 1993 Benefit Plan provides health benefits to certain retired mine workers and disabled mine workers who are not eligible for benefits under the Coal Industry Retiree Health Benefit Act of 1992 and who are not receiving benefits from employers' benefit plans. The 1993 Benefit Plan was established through collective bargaining under the National Bituminous Coal Wage Agreement of 1993. Plan trustees are appointed by the United Mine Workers of America and the Bituminous Coal Operators Association, a coal industry bargaining group. The Plan is financed by signatories to

the National Bituminous Coal Wage Agreement; transfers from the Abandoned Mine Land Reclamation fund; and the General Fund of the Treasury.

## UNITED MINE WORKERS OF AMERICA PENSION FUNDS

**Program and Financing** (in millions of dollars)

Identification code 476–8553–0–7–601		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Direct program activity .....	718	715	719
0900	Total new obligations, unexpired accounts (object class 42.0) .....	718	715	719
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	718	715	719
1930	Total budgetary resources available .....	718	715	719
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	718	715	719
3020	Outlays (gross) .....	-718	-715	-719
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	718	715	719
Outlays, gross:				
4100	Outlays from new mandatory authority .....	718	715	719
4180	Budget authority, net (total) .....	718	715	719
4190	Outlays, net (total) .....	718	715	719

The 1974 United Mine Workers of America Pension Plan provides pensions to eligible mine workers who retire, to those who become totally disabled as a result of mine accidents, and to the eligible surviving spouses of mine workers. The Bipartisan Miners Act of 2019 (Division M of Public Law 116–94), authorizes mandatory Treasury payments to the 1974 United Mine Workers of America Pension Plan, subject to certain limitations, until the Plans funded percentage reaches 100 percent.

# AMENDMENTS TO AND REVISIONS IN BUDGET AUTHORITY

## STATEMENT ON CHANGES

### (Between the Transmittal of the 2025 and 2026 Budgets)

A statement of all amendments to, or revisions in, budget authority requested between transmittal of the 2025 Budget and the 2026 Budget is presented below. This statement is included in the Budget in accordance with the Congressional Budget Act of 1974 (31 U.S.C. 1105(d)).

The modifications to proposals for 2025 budget authority that were made through the course of the past year took the form of Presidential amendments to the Budget transmitted on March 11, 2024, and other requests.

These modifications were printed in the documents of the House of Representatives that are identified on the following listing.

Transmitted to the Congress on	Agencies affected	Printed as
May 22, 2024 .....	Department of Agriculture ..... Department of Education Department of Health and Human Services Department of Homeland Security Corps of Engineers—Civil Works Legislative Branch	Not available
September 26, 2024 .....	Department of Agriculture ..... Department of Commerce Department of Homeland Security Department of Housing and Urban Development Department of the Interior Department of Justice Department of State and Other International Programs Corps of Engineers—Civil Works National Aeronautics and Space Administration National Science Foundation U.S. Trade Representative	H. Doc. No. 118–169
October 4, 2024 .....	Department of Homeland Security ..... Department of Housing and Urban Development Department of Transportation Small Business Administration	Not available
November 18, 2024 .....	Department of Agriculture ..... Department of Commerce Department of Defense Department of Education Department of Energy Department of Health and Human Services Department of Homeland Security	H. Doc. No. 118–181

	Department of Housing and Urban Development Department of the Interior Department of Labor Department of State Department of Transportation Corps of Engineers—Civil Works Environmental Protection Agency Small Business Administration Corporation for National and Community Service Legal Services Corporation Department of Agriculture .....	Not Available
November 25, 2024 .....	Department of Commerce Department of Defense Department of Energy Department of Homeland Security Department of the Interior Department of Justice Department of Labor Department of Transportation Department of Veterans Affairs Environmental Protection Agency General Services Administration National Aeronautics and Space Administration	
December 21, 2024 .....	Department of Agriculture ..... Department of Commerce Department of Defense Department of Energy Department of Health and Human Services Department of Homeland Security Department of Housing and Urban Development Department of the Interior Department of Justice Department of State and Other International Programs Department of Transportation Department of the Treasury Department of Veterans Affairs Corps of Engineers—Civil Works Environmental Protection Agency Small Business Administration Judicial Branch Legislative Branch	H. Doc. No. 119–186
March 24, 2025 .....	Department of Agriculture ..... Department of Housing and Urban Development Department of the Interior Department of Justice Department of State Corps of Engineers—Civil Works National Aeronautics and Space Administration U.S. Trade Representative	H. Doc. No. 119–31





## ADVANCE APPROPRIATIONS

An advance appropriation is one made to become available one year or more beyond the year for which the appropriations act is passed. Advance appropriations in 2026 appropriations acts will become available for programs in 2027 or beyond. Since these appropriations are not available until after 2026, the amounts will not be included in the 2026 totals, but will be reflected in the totals for the year for which they are requested.

The Congressional Budget Act of 1974 (31 U.S.C. 1105(a)(17)) requires inclusion in the budget of "information on estimates of appropriations for the fiscal year following the fiscal year for which the budget is submitted for grants, contracts, and other payments under each program for which there is an authorization of appropriations for that following fiscal year when the appropriations are authorized to be included in an appropriation law for the fiscal year before the fiscal year in which the appropriation is to be available for obligation." In fulfillment of this requirement, the accompanying table lists those accounts that have either received discretionary or mandatory advance appropriations since 2024 or will request, in 2026, advance appropriations for 2027 and beyond and cites the applicable authorizing statute.

For additional information on advance appropriations, please refer to the Budget Concepts chapter in the *Analytical Perspectives* volume.

### Advance Appropriations by Agency in the 2026 Budget

(Budget authority in millions of dollars)

Agency/Program	Pre-Transfer Enacted Levels			2027 Request
	2024	2025	2026	
<b>Discretionary One-year Advances:</b>				
<b>Department of Education (20 U.S.C. 1223):</b>				
Education for the Disadvantaged .....	10,841	10,841	10,841	10,841
Special Education .....	9,283	9,283	9,283	9,283
Career, Technical, and Adult Education .....	791	791	791	791
School Improvement Programs .....	1,681	1,681	1,681	1,681
<b>Department of Health and Human Services:</b>				
Indian Health Services .....	4,628	4,684	4,723	.....
Indian Health Facilities .....	501	507	511	.....
<b>Department of Housing and Urban Development (42 U.S.C. 1437 et seq.):</b>				
Tenant-Based Rental Assistance .....	4,000	4,000	4,000	.....
Project-Based Rental Assistance .....	400	400	400	.....
State Rental Assistance Program .....	.....	.....	.....	4,400
<b>Department of Labor:</b>				
Training and Employment Services (29 U.S.C. 2801 et seq.) .....	1,772	1,772	1,772	1,772
Enacted Cancellations of Advances .....	-75	-75	.....	.....
<b>Department of Veterans Affairs (Public Law 111-81):</b>				
Medical Services .....	74,004	71,000	75,039	59,858
Medical Community Care .....	33,000	20,382	34,000	38,700
Medical Support and Compliance .....	12,300	11,800	12,700	12,000
Medical Facilities .....	8,800	9,400	9,700	11,700
Enacted and Proposed Cancellations of Advances <sup>1</sup> .....	-8,143	.....	-19,499	.....
<b>Discretionary Two-year Advances:</b>				
Corporation for Public Broadcasting (47 U.S.C. 396) <sup>2</sup> .....	525	535	535	535
Proposed Cancellations of Advances .....	.....	.....	-505	-535
<b>Subtotal, Discretionary Advance Appropriations .....</b>	<b>154,308</b>	<b>147,001</b>	<b>145,972</b>	<b>151,026</b>
<b>Mandatory:</b>				
<b>Department of Health and Human Services:</b>				
Grants to States for Medicaid (42 U.S.C. 1396-1) ....	197,580	245,580	261,064	316,515
Payments to States for Child Support Enforcement and Family Support (42 U.S.C. Ch. 7) .....	1,300	1,400	1,600	1,800
Payments for Foster Care and Permanency (Public Law 96-272) .....	3,200	3,400	3,600	3,800
<b>Department of Labor:</b>				
Special Benefits for Disabled Coal Miners (30 U.S.C. 921) .....	10	7	6	6
<b>Department of Veterans Affairs (Public Law 113-235):</b>				
Compensation and Pensions .....	146,778	182,311	227,240	241,948

Readjustment Benefits .....	8,453	13,400	20,372	20,058
Veterans Insurance and Indemnities .....	121	135	132	98
Cost of War Toxic Exposures Fund .....	.....	.....	.....	51,742
<b>Social Security Administration:</b>				
Supplemental Security Income Program (42 U.S.C. 1381) .....	15,800	21,700	22,100	23,500
<b>Total, Advance Appropriations .....</b>	<b>527,550</b>	<b>614,935</b>	<b>682,086</b>	<b>810,493</b>

<sup>1</sup>The 2026 Budget proposes to cancel \$3 billion from the one-year funds advance appropriated for 2026 in Public Law 119-4 and reappropriate an equal amount for 2026 with an extended period of availability.

<sup>2</sup>Historically, the Corporation for Public Broadcasting is provided a two-year advance appropriation. The 2026 request does not include an advance appropriation for 2028.

The Infrastructure Investments and Jobs Appropriations Act (division J of Public Law 117-58; IIJAA) was enacted in fiscal year 2022 and provided advance appropriations for several programs that become available in fiscal years 2023 through 2026. In accordance with the Congressional Budget Act requirement, the table below lists the programs that received advance appropriations in IIJAA.

### Infrastructure Investments and Jobs Appropriations Act

(Budget authority in millions of dollars)

Agency/Program	Pre-transfer Enacted Levels		
	2024	2025	2026
<b>Department of Agriculture:</b>			
Capital Improvement and Maintenance .....	72	72	72
Forest and Rangeland Research .....	2	2	2
State and Private Forestry .....	305	305	305
National Forest System .....	530	530	530
Wildland Fire Management .....	36	36	36
<b>Department of Commerce:</b>			
Operations, Research, and Facilities .....	516	516	507
Pacific Coastal Salmon Recovery .....	34	34	34
Digital Equity .....	550	550	550
Proposed Cancellations of Advances .....	.....	.....	-1,087
<b>Department of Energy:</b>			
Fossil Energy .....	1,447	1,450	1,317
Electricity .....	1,610	1,610	1,610
Nuclear Energy .....	1,200	1,200	1,200
Energy Efficiency and Renewable Energy .....	1,945	1,945	1,945
Cybersecurity, Energy Security, and Emergency Response .....	100	100	100
Office of Clean Energy Demonstrations .....	4,476	4,526	2,900
Proposed Cancellations of Advances .....	.....	.....	-6,478
<b>Department of Health and Human Services:</b>			
Indian Health Facilities .....	700	700	700
Low Income Home Energy Assistance .....	100	100	100
Proposed Cancellation of Advance .....	.....	.....	-100
<b>Department of Homeland Security:</b>			
Cybersecurity Response and Recovery Fund .....	20	20	20
Federal Assistance, Federal Emergency Management Agency .....	400	200	100
Disaster Relief Fund .....	200	200	200
National Flood Insurance Fund .....	700	700	700
<b>Department of the Interior:</b>			
Water and Related Resources .....	1,660	1,660	1,660
Surveys, Investigations, and Research .....	69	69	64
Resource Management .....	91	91	91
Operation of Indian Programs .....	43	43	43
Construction, Bureau of Indian Affairs .....	50	50	50
Departmental Operations .....	142	142	142
Wildland Fire Management .....	263	263	263
<b>Department of Transportation:</b>			
National Infrastructure Investments .....	2,500	2,500	2,500
National Culvert Removal, Replacement, and Restoration Grants .....	200	200	200
Strengthening Mobility and Revolutionizing Transportation Grant Program .....	100	100	100
Safe Streets and Roads for All .....	1,000	1,000	1,000
Facilities and Equipment .....	1,000	1,000	1,000
Airport Terminal Program .....	1,000	1,000	1,000
Airport Infrastructure Grants .....	3,000	3,000	3,000
Highway Infrastructure Programs .....	9,454	9,454	9,454
Motor Carrier Safety Grants .....	125	125	125
Motor Carrier Safety Operations and Programs .....	10	10	10
Vehicle Safety and Behavioral Research Programs .....	110	110	110
Crash Data .....	150	150	150
Supplemental Highway Traffic Safety Programs .....	62	62	62
Federal-State Partnership for Intercity Passenger Rail Grants .....	7,200	7,200	7,200
Railroad Crossing Elimination Program .....	600	600	600

ADVANCE APPROPRIATIONS—Continued  
**Infrastructure Investments and Jobs Appropriations Act—Continued**

Agency/Program	Pre-transfer Enacted Levels		
	2024	2025	2026
Northeast Corridor Grants to the National Railroad Passenger Corporation .....	1,200	1,200	1,200
National Network Grants to the National Railroad Passenger Corporation .....	3,200	3,200	3,200
Consolidated Rail Infrastructure and Safety Improvements .....	1,000	1,000	1,000
Capital Investment Grants .....	1,600	1,600	1,600
Electric or Low-Emitting Ferry Program .....	50	50	50
All Stations Accessibility Program .....	350	350	350
Ferry Service for Rural Communities .....	200	200	200
Transit Infrastructure Grants .....	2,050	2,050	2,050
Natural Gas Distribution Infrastructure Safety and Modernization .....	200	200	200
Port Infrastructure Development Program .....	450	450	450
Proposed Cancellation of Advance .....	.....	.....	–1,000
<b>Corps of Engineers—Civil Works:</b>			
Construction .....	50	.....	.....
Operation and Maintenance .....	1,000	.....	.....
<b>Environmental Protection Agency:</b>			
State and Tribal Assistance Grants .....	11,221	11,621	11,621
Environmental Programs and Management .....	387	387	387
<b>Appalachian Regional Commission:</b>			
Appalachian Regional Commission .....	200	200	200
<b>Federal Permitting Improvement Steering Council:</b>			
Environmental Review Improvement Fund .....	1	1	.....

<b>Total, IIJAA Advance Appropriations .....</b>	<b>66,931</b>	<b>66,134</b>	<b>55,595</b>
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The Bipartisan Safer Communities Supplemental Appropriations Act, 2022 (division B of Public Law 117–159; BSCA) was enacted in fiscal year 2022 and provided advance appropriations for several programs that become available in fiscal years 2023 through 2026. In accordance with the Congressional Budget Act requirement, the table below lists the programs that received advance appropriations in BSCA.

**Bipartisan Safer Communities Supplemental Appropriations Act, 2022**

(Budget authority in millions of dollars)

Agency/Program	Pre-transfer Enacted Levels		
	2024	2025	2026
<b>Department of Education:</b>			
Safe Schools and Citizenship Education .....	200	200	200
<b>Department of Health and Human Services:</b>			
Substance Abuse and Mental Health Services Administration .....	163	163	.....
Public Health and Social Services Emergency Fund .....	32	32	12
<b>Department of Justice:</b>			
State and Local Law Enforcement Assistance .....	280	280	280
Community Oriented Policing Services .....	20	20	20
<b>Total, BSCA Advance Appropriations .....</b>	<b>695</b>	<b>695</b>	<b>512</b>

## FINANCING VEHICLES AND THE BOARD OF GOVERNORS OF THE FEDERAL RESERVE

This chapter contains descriptions of, and data on, financing vehicles and the Board of Governors of the Federal Reserve System (Board). The Resolution Funding Corporation provided financing for the Resolution Trust Corporation (RTC) and is subject to the general oversight and direction of the Secretary of the Treasury.

The Board's transactions are not included in the Budget because of its unique status in the conduct of monetary policy. The Board provides data on its administrative budget, which is included here for information. Its budget is not subject to review by the President and is executed and presented here on a calendar-year basis. The previous year's data reflects the final budget, as approved by the Board.

### RESOLUTION FUNDING CORPORATION

The Resolution Funding Corporation (REFCORP) is a mixed-ownership Government corporation established by Title V of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 or FIRREA (P.L. 101-73). The sole purpose of REFCORP was to provide financing for the Resolution Trust Corporation (RTC). Pursuant to FIRREA, REFCORP was authorized to issue debentures, bonds, and other obligations, subject to limitations contained in the Act and regulations established by the Thrift Depositor Protection Oversight Board. The proceeds of the debt (less any discount, plus any premium, net of issuance cost) were used solely to purchase nonredeemable capital certificates of RTC or to refund any previously issued obligations.

Until October 29, 1998, REFCORP was subject to the general oversight and direction of the Thrift Depositor Protection Oversight Board. At that time, the Oversight Board was abolished and its authority and duties were transferred to the Secretary of the Treasury. The day-to-day operations of REFCORP are under the management of a three-member Directorate composed of the Chief Executive Officer of the Office of Finance of the Federal Home Loan Banks and two members selected from among the presidents of the 11 Federal Home Loan Banks (FHLBs). Members of the Directorate serve without compensation, and REFCORP is not permitted to have any paid employees.

FIRREA, as amended, and the regulations adopted by the Thrift Depositor Protection Oversight Board and the Secretary of the Treasury required that FHLBs contribute 20 percent of net earnings annually to assist in the payment of interest on bonds issued by REFCORP until such time as the total payments are equivalent to a \$300 million annual annuity with a final maturity date of April 15, 2030. The FHLBs fulfilled this obligation on August 5, 2011. Since then, with the exception of funds derived from the sale of former RTC assets managed by the Federal Deposit Insurance Corporation's Federal Savings and Loan Insurance Corporation (FSLIC) Resolution Fund, only the U.S. Treasury has paid interest on REFCORP's long-term obligations. For details, please see the Payment to the Resolution Funding Corporation account in the Department of the Treasury section of the *Appendix* volume of the Budget.

### Balance Sheet (in millions of dollars)

Identification code 920-4981-0-4-373	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
Investments in U.S. securities:		
1102 Principal fund account investment, net .....	6,638	7,019
1206 Non-Federal assets: Assessments receivable for interest expense .....	301	314
1999 Total assets .....	6,939	7,333
<b>LIABILITIES:</b>		
Non-Federal liabilities:		
2202 Accrued interest payable on long-term obligations .....	301	314
2203 Debt .....	10,542	10,539
2999 Total liabilities .....	10,843	10,853

<b>NET POSITION:</b>			
3100	Nonvoting capital stock issued to FHLBanks .....	2,513	2,513
3300	Cumulative results of operations .....	23,812	24,196
3300	RTC nonredeemable capital certificates .....	-31,286	-31,286
3300	Contributed capital - principal fund assessments .....	1,057	1,057
3999	Total net position .....	-3,904	-3,520
4999	Total liabilities and net position .....	6,939	7,333

### BOARD OF GOVERNORS OF THE FEDERAL RESERVE SYSTEM

#### Program and Financing (in millions of dollars)

Identification code 920-4982-0-4-803	2023 actual	2024 est.	2025 est.	
<b>Obligations by program activity:</b>				
0801	Monetary policy and Financial Stability .....	242	260	310
0802	Consumer Protection and Community Development .....	34	35	45
0803	Supervision and Regulation .....	209	223	245
0804	Payment System and Reserve Bank Oversight .....	44	47	52
0806	Mission Advancement .....	465	479	516
0809	Reimbursable program activities, subtotal .....	994	1,044	1,168
0810	Office of Inspector General operating expenses .....	35	39	41
0811	Currency operating expenses (Board incurred) .....	65	70	63
0900	Total new obligations, unexpired accounts .....	1,094	1,153	1,272
<b>Budgetary resources:</b>				
Financing authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	1,094	1,153	1,272
1930	Total budgetary resources available .....	1,094	1,153	1,272
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	1,094	1,153	1,272
3020	Outlays (gross) .....	-1,094	-1,153	-1,272
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1,094	1,153	1,272
4110	Outlays, gross (total) .....	1,094	1,153	1,272
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-1,094	-1,153	-1,272
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

The Federal Reserve System operates under the provisions of the Federal Reserve Act of 1913, as amended, and other acts of the Congress. To carry out its responsibilities under this Act, the Board of Governors (Board) determines general monetary, credit, and operating policies for the System as a whole and formulates the rules and regulations necessary to carry out the purposes of the Act. The Board's principal duties consist of exerting an influence over credit conditions and supervising the Federal Reserve banks and member banks.

Under the provisions of section 10 of the Federal Reserve Act, the Board levies upon the Federal Reserve banks, in proportion to their capital and surplus, an assessment sufficient to pay its estimated expenses. Also under the Act, the Board determines and prescribes the manner in which its obligations are incurred and its expenses paid. Funds derived from assessments are deposited in the Federal Reserve Bank of Richmond and the Act provides that such funds "not be construed to be Government funds or appropriated moneys." No Government appropriation is required to support operations of the Board.

The Board issues U.S. currency (Federal Reserve notes) and the Reserve Banks distribute currency through depository institutions. The Board incurs costs and assesses the Reserve Banks for these costs related to producing, issuing, and retiring Federal Reserve notes, as well as providing other services. The assessment is allocated based on each Reserve Bank's share of

## BOARD OF GOVERNORS OF THE FEDERAL RESERVE SYSTEM—Continued

the number of notes comprising the System's net liability for Federal Reserve notes on December 31 of the prior year. The Board recognizes the assessment in the year in which the associated costs are incurred.

Since 2017, the Board has undertaken a greater role in the currency program, including in research and development and quality assurance. This expanded role is reflected in the reclassification of certain transactions compared to prior years. The information presented pertains to Board operations only, which includes these new programs; expenditures for the currency program costs specific to the work performed by Treasury, including production, issuance and retirement, are not included.

Section 11 of the Federal Reserve Act (as amended) directs the Board to collect assessments, fees, or other charges equal to the total expenses the Board estimates are necessary or appropriate to carry out the supervisory and regulatory responsibilities of the Board for certain bank holding companies and savings and loan holding companies and nonbank financial companies designated for Board supervision by the FSOC. As an agent, the Board does not recognize the supervision and regulation assessments

as revenue nor does the Board use the collections to fund Board expenses; the funds are transferred to the United States Treasury (Treasury).

## Object Classification (in millions of dollars)

Identification code 920–4982–0–4–803		2023 actual	2024 est.	2025 est.
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent .....	597	642	694
12.1	Civilian personnel benefits .....	118	123	137
13.0	Benefits for former personnel .....	16	14	26
21.0	Travel and transportation of persons .....	10	9	12
22.0	Transportation of things .....	27	29	22
23.2	Rental payments to others .....	38	42	39
23.3	Communications, utilities, and miscellaneous charges .....	9	10	8
25.1	Advisory and assistance services .....	160	157	188
25.2	Other services from non-Federal sources .....	60	65	63
25.4	Operation and maintenance of facilities .....	3	5	6
25.7	Operation and maintenance of equipment .....	9	8	11
26.0	Supplies and materials .....	2	1	1
31.0	Equipment .....	45	48	65
99.9	Total new obligations, unexpired accounts .....	1,094	1,153	1,272

## GOVERNMENT-SPONSORED ENTERPRISES

This chapter contains descriptions of the data on the Government-sponsored enterprises listed below. These enterprises were established and chartered by the Federal Government for public policy purposes. They are not included in the Federal Budget because they are private companies, and their securities are not backed by the full faith and credit of the Federal Government. However, because of their public purpose, statements of financial condition are presented, to the extent such information is available, on a basis that is as consistent as practicable with the basis for the budget data of Government agencies.

—The Federal National Mortgage Association and the Federal Home Loan Mortgage Corporation provide assistance to the secondary market for residential mortgages.

—The Federal Home Loan Banks assist thrift institutions, banks, insurance companies, and credit unions in providing financing for housing and community development.

—Institutions of the Farm Credit System, which include the Agricultural Credit Bank and Farm Credit Banks, provide financing to agriculture. They are regulated by the Farm Credit Administration.

—The Federal Agricultural Mortgage Corporation, also a Farm Credit System institution under the regulation of the Farm Credit Administration, provides a secondary market for agricultural real estate, rural housing loans, and certain rural utility loans, as well as for farm and business loans guaranteed by the U.S. Department of Agriculture.

### FEDERAL NATIONAL MORTGAGE ASSOCIATION

#### PORTFOLIO PROGRAMS

##### Status of Direct Loans (in millions of dollars)

Identification code 915-4986-0-4-371	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	75,962	87,897	87,897
1264 Other adjustments, net (+ or -)	11,935		
1290 Outstanding, end of year	87,897	87,897	87,897

The Federal National Mortgage Association (Fannie Mae) is a Government-sponsored enterprise (GSE) in the housing finance market. As a housing GSE, Fannie Mae is a federally chartered, shareholder-owned, private company with a public mission to provide stability in and increase the liquidity of the residential mortgage market and to help increase the availability of mortgage credit to low- and moderate-income families and in underserved areas. Fannie Mae engages primarily in two forms of business: guaranteeing residential mortgage securities and investing in portfolios of residential mortgages.

Fannie Mae was established in 1938 to assist private markets in providing a steady supply of funds for housing. Fannie Mae was originally a subsidiary of the Reconstruction Finance Corporation and was permitted to purchase only loans insured by the Federal Housing Administration (FHA). In 1954, Fannie Mae was restructured as a mixed ownership (part government, part private) corporation. Legislation directed the sale of the Government's remaining interest in Fannie Mae in 1968 and completed the transformation to private shareholder ownership in 1970.

The Housing and Economic Recovery Act of 2008 reformed housing GSE regulation by creating the Federal Housing Finance Agency (FHFA), a new independent regulator, and providing temporary authority for the U.S. Department of the Treasury to purchase obligations of the housing GSEs. On September 6, 2008, FHFA placed Fannie Mae under Federal conservatorship in response to the GSEs' declining capital adequacy and to support the safety and soundness of the GSEs. On the following day, the U.S. Department of the Treasury entered into a Senior Preferred Stock Purchase Agreement (PSPA) with Fannie Mae to make investments of up

to \$100 billion in senior preferred stock as required to maintain positive equity. In May 2009, Treasury increased the funding commitments for the PSPA to \$200 billion and in December 2009, Treasury modified the funding commitments in the PSPA to the greater of \$200 billion or \$200 billion plus cumulative net worth deficits experienced during 2010–2012, less any surplus remaining as of December 31, 2012. Based on the financial results reported by Fannie Mae as of December 31, 2012, and under the terms of the PSPA, the cumulative funding commitment cap for Fannie Mae was set at \$233.7 billion. As of December 31, 2024, Fannie Mae had received \$119.8 billion under the PSPA, and had made a total of \$181.4 billion in dividend payments to Treasury on the senior preferred stock. The Budget continues to reflect the GSEs as non-budgetary entities, though their status will continue to be reviewed. All of the current Federal assistance being provided to Fannie Mae, including the PSPA, is shown on-budget.

#### Balance Sheet (in millions of dollars)

Identification code 915-4986-0-4-371	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
Investments in U.S. securities:		
1102 Treasury securities, par	48,654	60,100
1201 Non-Federal assets: Investments in non-Federal securities, net	22,850	18,065
Net value of assets related to direct loans receivable and acquired defaulted guaranteed loans receivable:		
1601 Mortgage Loans and Mortgage Related Securities	46,901	46,767
1601 Mortgage Loans and Mortgage Related Securities - Consolidated	4,090,205	4,093,581
Trusts		
1604 Direct loans and interest receivable, net	4,137,106	4,140,348
1606 Acquired Property, net		
1699 Value of assets related to direct loans	4,137,106	4,140,348
Other Federal assets:		
1801 Cash and other monetary assets	105,501	102,480
1901 Other assets	15,269	13,563
1999 Total assets	4,329,380	4,334,556
<b>LIABILITIES:</b>		
Non-Federal liabilities:		
2202 Interest payable	10,758	11,451
2203 Debt	125,652	121,715
2203 Debt - Consolidated Trusts	4,106,110	4,096,063
2207 Other	13,135	14,797
2999 Total liabilities	4,255,655	4,244,026
<b>NET POSITION:</b>		
3300 Senior Preferred Stock	120,836	120,836
3300 Private Equity	-47,111	-30,306
3300 Noncontrolling Interest		
3999 Total net position	73,725	90,530
4999 Total liabilities and net position	4,329,380	4,334,556

#### MORTGAGE-BACKED SECURITIES

##### Status of Direct Loans (in millions of dollars)

Identification code 915-4987-0-4-371	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	4,063,780	4,073,981	4,073,981
1231 Disbursements: Direct loan disbursements	359,123		
1251 Repayments: Repayments and prepayments	-348,922		
1290 Outstanding, end of year	4,073,981	4,073,981	4,073,981

Prior to January 1, 2010, the mortgages in the pools of loans supporting the mortgage-backed securities guaranteed by Fannie Mae were considered to be owned by the holders of these securities according to the accounting standards for private corporations. Consequently, on the books of Fannie Mae, these mortgages were not considered assets and the securities outstanding were not considered liabilities. New accounting standards implemented on January 1, 2010, require consolidation of many, but not all, of these securities in Fannie Mae's financial statements. For the purposes of

## MORTGAGE-BACKED SECURITIES—Continued

the Budget they are presented as direct loans for mortgage-backed securities. "Disbursements" and "Repayments" are budgetary terms. These items are reported by Fannie Mae as "Issuances" and "Liquidations," respectively.

## FEDERAL HOME LOAN MORTGAGE CORPORATION

## PORTFOLIO PROGRAMS

## Status of Direct Loans (in millions of dollars)

Identification code 913-4988-0-4-371	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	85,083	94,379	94,379
1264 Other adjustments, net (+ or -)	9,296		
1290 Outstanding, end of year	94,379	94,379	94,379

The Federal Home Loan Mortgage Corporation (Freddie Mac) is a Government-sponsored enterprise (GSE) in the housing finance market. As a housing GSE, Freddie Mac is a federally chartered, shareholder-owned, private company with a public mission to provide stability in and increase the liquidity of the residential mortgage market, and to help increase the availability of mortgage credit to low- and moderate-income families and in underserved areas. Freddie Mac engages primarily in two forms of business: guaranteeing residential mortgage securities and investing in portfolios of residential mortgages.

Freddie Mac was established in 1970 under the Emergency Home Finance Act. The Congress chartered Freddie Mac to provide mortgage lenders with an organized national secondary market enabling them to manage their conventional mortgage portfolio more effectively and gain indirect access to a ready source of additional funds to meet new demands for mortgages. Freddie Mac serves as a conduit facilitating the flow of investment dollars from the capital markets to mortgage lenders, and ultimately, to homebuyers.

The Housing and Economic Recovery Act of 2008 reformed housing GSE regulation by creating the Federal Housing Finance Agency (FHFA), a new independent regulator, and provided temporary authority for the U.S. Department of the Treasury to purchase obligations of the housing GSEs. On September 6, 2008, FHFA placed Freddie Mac under Federal conservatorship in response to the GSEs' declining capital adequacy and to support the safety and soundness of the GSEs. On the following day, the U.S. Department of the Treasury entered into a Senior Preferred Stock Purchase Agreement (PSPA) with Freddie Mac to make investments of up to \$100 billion in senior preferred stock as required to maintain positive equity. In May 2009, Treasury increased the funding commitments for the PSPA to \$200 billion and in December 2009, Treasury modified the funding commitments in the PSPA to the greater of \$200 billion or \$200 billion plus cumulative net worth deficits experienced during 2010–2012, less any surplus remaining as of December 31, 2012. Based on the financial results reported by Freddie Mac as of December 31, 2012, and under the terms of the PSPA, the cumulative funding commitment cap for Freddie Mac was set at \$211.8 billion. As of December 31, 2024, Freddie Mac had received \$71.6 billion under the PSPA, and had made a total of \$119.7 billion in dividend payments to Treasury on the senior preferred stock. The Budget continues to reflect the GSEs as non-budgetary entities, though their status will continue to be reviewed. All of the current Federal assistance being provided to Freddie Mac, including the PSPA, is shown on-budget.

## Balance Sheet (in millions of dollars)

Identification code 913-4988-0-4-371	2023 actual	2024 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1102 Treasury securities, par	25,468	30,531
1201 Non-Federal assets: Investments in non-Federal securities, net	120,544	107,356

## Net value of assets related to direct loans receivable and acquired defaulted guaranteed loans receivable:

1601 Mortgage Loans and Mortgage Related Securities	64,107	76,375
1601 Mortgage Loans and Mortgage Related Securities - Consolidated	3,019,212	3,084,458
Trusts		
1604 Direct loans and interest receivable, net	3,083,319	3,160,833
1606 Acquired property, net		
1699 Value of assets related to direct loans	3,083,319	3,160,833
Other Federal assets:		
1801 Cash and other monetary assets	37,435	39,133
1901 Other assets	4,875	4,730
1999 Total assets	3,271,641	3,342,583
LIABILITIES:		
Non-Federal liabilities:		
2202 Interest payable	8,451	9,222
2203 Debt	174,922	173,127
2203 Debt - Consolidated Trusts	3,027,175	3,092,140
2207 Other	16,432	11,704
2999 Total liabilities	3,226,980	3,286,193
NET POSITION:		
3300 Senior Preferred Stock	72,648	72,650
3300 Private Equity	-27,987	-16,260
3999 Total net position	44,661	56,390
4999 Total liabilities and net position	3,271,641	3,342,583

## MORTGAGE-BACKED SECURITIES

## Status of Direct Loans (in millions of dollars)

Identification code 914-4989-0-4-371	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	3,361,805	3,434,909	3,434,909
1231 Disbursements: Direct loan disbursements	360,300		
1251 Repayments: Repayments and prepayments	-287,196		
1290 Outstanding, end of year	3,434,909	3,434,909	3,434,909

Prior to January 1, 2010, the mortgages in the pools of loans supporting the mortgage-backed securities guaranteed by Freddie Mac were considered to be owned by the holders of these securities according to the accounting standards for private corporations. Consequently, on the books of Freddie Mac, these mortgages were not considered assets and the securities outstanding were not considered liabilities. New accounting standards implemented on January 1, 2010, require consolidation of many, but not all, of these securities in Freddie Mac's financial statements. For the purposes of the Budget, they are presented as direct loans for mortgage-backed securities. "Disbursements" and "Repayments" are budgetary terms. These items are reported by Freddie Mac as "Issuances" and "Liquidations," respectively.

## FEDERAL HOME LOAN BANK SYSTEM

## FEDERAL HOME LOAN BANKS

## Status of Direct Loans (in millions of dollars)

Identification code 913-4990-0-4-371	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	886,792	823,935	823,935
1231 Disbursements: Direct loan disbursements	7,576,259		
1251 Repayments: Repayments and prepayments	-7,649,399		
1264 Other adjustments, net (+ or -)	10,283		
1290 Outstanding, end of year	823,935	823,935	823,935

The Federal Home Loan Bank System is a Government-sponsored enterprise (GSE) in the housing finance market. The Federal Home Loan Banks (FHLBanks) were chartered by the Federal Home Loan Bank Board under the authority of the Federal Home Loan Bank Act of 1932 (Act). The 11 Federal Home Loan Banks are under the supervision of the Federal Housing Finance Agency (FHFA), established by the Congress in 2008. The common mission of FHLBanks is to facilitate the extension of credit through their

members. To accomplish this mission, FHLBanks make loans, called "advances", and provide other credit products and services to their nearly 6,500 member commercial banks, savings associations, insurance companies, and credit unions. Advances and letters of credit must be fully secured by eligible collateral, and long-term advances may be made only for the purpose of providing funds for residential housing finance. However, "community financial institutions" may also use long-term advances to finance small businesses, small farms, and small agribusinesses. Specialized advance programs provide funds for community reinvestment and affordable housing programs. All regulated financial depositories, certified community development financial institutions, and insurance companies engaged in residential housing finance are eligible for membership, and must meet other requirements in the Act to obtain membership. Each FHLBank operates in a geographic district and together FHLBanks cover all of the United States, including the District of Columbia, Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. The principal source of funds for the lending operation is the sale of consolidated obligations to the public. The consolidated obligations are not guaranteed by the U.S. Government as to principal or interest. Other sources of lendable funds include members' deposits and capital. Funds not immediately needed for advances to members are invested. The capital stock of the Federal Home Loan Banks is owned entirely by the members. Initially the U.S. Government purchased stock of the banks in the amount of \$125 million. The banks had repurchased the Government's investment in full by mid-1951. The Act, as amended in 1989, requires each FHLBank to operate an Affordable Housing Program (AHP). Each FHLBank provides subsidies in the form of direct grants or below-market rate advances for members that use the funds for qualifying affordable housing projects. Each of the FHLBanks must set aside annually 10 percent of its previous year's net earnings, subject to an aggregate minimum of \$100 million, for the AHP.

#### Balance Sheet (in millions of dollars)

Identification code 913-4990-0-4-371	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
Investments in U.S. securities:		
1102 Treasury securities, par .....	40,893	56,261
Non-Federal assets:		
1201 Investments in non-Federal securities, net .....	371,413	373,050
1206 Interest receivable .....	4,393	4,267
1401 Net value of assets related to direct loans receivable: Direct loans receivable, gross .....	887,057	823,906
Other Federal assets:		
1801 Cash and other monetary assets .....	702	350
1901 Other assets .....	5,341	5,811
1999 Total assets .....	1,309,799	1,263,645
<b>LIABILITIES:</b>		
2101 Federal liabilities: REFCORP and Affordable Housing Program .....	1,292	1,667
Non-Federal liabilities:		
2202 Interest payable .....	6,878	5,937
2203 Debt .....	1,211,503	1,165,775
2207 Deposit funds and other borrowing .....	13,566	3,589
2207 Other .....	5,181	13,948
2999 Total liabilities .....	1,238,420	1,190,916
<b>NET POSITION:</b>		
3100 Invested capital .....	71,379	72,729
4999 Total liabilities and net position .....	1,309,799	1,263,645

## FARM CREDIT SYSTEM

The Farm Credit System (System) is a Government-sponsored enterprise that provides privately financed credit to agricultural and rural communities. The major functional entities of the System are: (1) the agricultural credit bank (ACB); (2) the farm credit banks (FCBs); and (3) the direct-lender associations. The Federal Agricultural Mortgage Corporation (Farmer Mac), which is also an institution of the System, is discussed separately

below. The history and specific functions of the bank entities are discussed after the presentation of financial schedules for each bank.

System entities are regulated and examined by the Farm Credit Administration (FCA), an independent Federal agency. The administrative costs of FCA are financed by assessments on System institutions, including Farmer Mac.

System banks finance loans primarily from sales of bonds to the public and from their own capital funds. The System bonds issued by the banks are not guaranteed by the U.S. Government as to either principal or interest. The bonds are backed by an insurance fund, administered by the Farm Credit System Insurance Corporation (FCSIC), an independent Federal Government-controlled corporation that collects insurance premiums from member banks to fund insurance reserves. All of FCSIC's operating expenses are also paid from the insurance premiums it receives from the System banks; as a result, FCSIC does not require budgetary resources from the Federal Government.

#### AGRICULTURAL CREDIT BANK

##### Status of Direct Loans (in millions of dollars)

Identification code 912-4991-0-4-351	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	142,166	152,317	157,398
1231 Disbursements: Direct loan disbursements .....	641,477	674,344	708,894
1251 Repayments: Repayments and prepayments .....	-631,276	-669,183	-700,742
1263 Write-offs for default: Direct loans .....	-50	-80	-87
1290 Outstanding, end of year .....	152,317	157,398	165,463

CoBank, Agricultural Credit Bank, which is headquartered near Denver, Colorado, provides funding to eligible cooperatives nationwide and agricultural credit associations (ACAs) in its chartered district. CoBank is the only ACB in the System. An ACB operates under statutory authority that combines the authorities of an FCB and a bank for cooperatives (BC). CoBank is the only System bank with the authorities of a BC. In exercising its FCB authority, CoBank's charter limits its lending to 16 ACAs located in the northeast, central, and western regions of the country. And, in exercising its BC authority, CoBank is chartered to provide credit and related services nationwide to eligible cooperatives primarily engaged in farm supply, grain, marketing, and processing (including sugar, dairy, and ethanol). CoBank also makes loans to rural utilities, including telecommunications companies, and it provides international loans for the financing of agricultural exports.

##### Statement of Changes in Net Worth (in thousands of dollars)

	2023 act.	2024 act.	2025 est.	2026 est.
Beginning balance of net worth .....	10,632,734	10,348,331	12,605,047	13,633,144
Capital stock and participations issued .....	4,930	433,753	300,000	0
Capital stock and participations retired .....	598,874	45,845	353,129	50,072
Net income .....	1,411,117	1,656,444	1,640,286	1,755,534
Cash/Dividends/Patronage distributions .....	-951,361	-979,739	-931,394	-966,234
Other, net .....	-150,215	1,192,103	372,334	323,582
Ending balance of net worth .....	10,348,331	12,605,047	13,633,144	14,695,954

##### Financing Activities (in thousands of dollars)

	2023 act.	2024 act.	2025 est.	2026 est.
Beginning balance of outstanding system obligations .....	164,015,850	169,783,535	180,068,266	185,386,893
Consolidated systemwide and other bank bonds issued .....	81,438,100	85,366,615	89,740,413	94,338,304
Consolidated systemwide and other bank bonds retired .....	68,790,844	75,574,429	84,421,786	86,000,655
Consolidated systemwide notes, net .....	-6,849,803	492,545	0	0
Other (Net) .....	-29,768	0	0	0
Ending balance of outstanding system obligations .....	169,783,535	180,068,266	185,386,893	193,724,542

##### Balance Sheet (in millions of dollars)

Identification code 912-4991-0-4-351	2023 actual	2024 actual
<b>ASSETS:</b>		
Non-Federal assets:		
1201 Cash and investment securities .....	43,026	44,476
1206 Accrued interest receivable on loans .....	959	1,089

## AGRICULTURAL CREDIT BANK—Continued

## Balance Sheet—Continued

Identification code 912-4991-0-4-351	2023 actual	2024 actual
Net value of assets related to direct loans receivable and acquired defaulted guaranteed loans receivable:		
1601 Direct loans, gross .....	142,166	152,317
1603 Allowance for estimated uncollectible loans and interest (-) .....	-724	-711
1699 Value of assets related to direct loans .....	141,442	151,606
1803 Other Federal assets: Property, plant and equipment, net .....	2,202	1,875
1999 Total assets .....	187,629	199,046
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury .....	2,992	2,447
Non-Federal liabilities:		
2201 Consolidated systemwide and other bank bonds .....	169,784	180,068
2201 Notes payable and other interest-bearing liabilities .....	3,286	2,571
2202 Accrued interest payable .....	1,219	1,355
2999 Total liabilities .....	177,281	186,441
NET POSITION:		
3300 Cumulative results of operations .....	10,348	12,605
4999 Total liabilities and net position .....	187,629	199,046

## FARM CREDIT BANKS

## Status of Direct Loans (in millions of dollars)

Identification code 912-4992-0-4-371	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	205,808	225,574	243,529
1231 Disbursements: Direct loan disbursements .....	353,688	370,338	384,160
1251 Repayments: Repayments and prepayments .....	-333,871	-352,380	-368,011
1263 Write-offs for default: Direct loans .....	-51	-3	-31
1290 Outstanding, end of year .....	225,574	243,529	259,647

The Agricultural Credit Act of 1987 (1987 Act) required the Federal land banks (FLBs) and Federal intermediate credit banks (FICBs) to merge into an FCB in each of the 12 Farm Credit districts. FCBs operate under statutory authority that combines the prior authorities of an FLB and an FICB. Mergers and consolidations of FCBs across district lines, which began in 1992, have continued to date. As a result of this restructuring activity, three FCBs, headquartered in the following cities, remain as of October 1, 2024: AgFirst Farm Credit Bank, Columbia, South Carolina; AgriBank, FCB, St. Paul, Minnesota; and FCB of Texas, Austin, Texas.

FCBs serve as discount banks and, as of October 1, 2024, provided funds to one Federal land credit association and 39 agricultural credit associations. These direct-lender associations, in turn, primarily make short- and intermediate-term production loans and long-term real estate loans to eligible farmers and ranchers, farm-related businesses, and rural homeowners. FCBs can also lend to other financing institutions, including commercial banks, as authorized by the Farm Credit Act of 1971, as amended (1971 Act).

All the capital stock of FICBs, from their organization in 1923 to December 31, 1956, was held by the U.S. Government. The Farm Credit Act of 1956 provided a long-range plan for the eventual ownership of the FICBs by the production credit associations and the gradual retirement of the Government's investment in the banks. This retirement was accomplished in full on December 31, 1968. The last of the Government capital that had been invested in FLBs was repaid in 1947.

## Statement of Changes in Net Worth (in thousands of dollars)

	2023 act.	2024 act.	2025 est.	2026 est.
Beginning balance of net worth .....	10,275,997	11,018,976	13,098,463	14,383,488
Capital stock and participations issued .....	587,899	1,433,264	611,704	654,132
Capital stock and participations retired .....	12,096	610,009	0	0
Surplus retired .....	1,371	1,473	0	0
Net income .....	1,362,565	1,388,236	1,457,271	1,616,558
Cash/Dividends/Patronage distributions .....	-882,242	-990,642	-1,095,128	-1,160,756
Other, net .....	-311,776	860,111	311,178	161,655

Ending balance of net worth .....	11,018,976	13,098,463	14,383,488	15,655,077
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## Financing Activities (in thousands of dollars)

	2023 act.	2024 act.	2025 est.	2026 est.
Beginning balance of outstanding system obligations .....	213,824,616	232,543,293	251,737,807	268,510,956
Consolidated systemwide and other bank bonds issued .....	155,944,782	177,622,909	168,214,174	162,689,785
Consolidated systemwide and other bank bonds retired .....	137,559,284	158,741,529	151,478,842	141,614,227
Consolidated systemwide notes, net .....	0	0	0	0
Other (Net) .....	333,179	313,134	37,817	51,371
Ending balance of outstanding system obligations .....	232,543,293	251,737,807	268,510,956	289,637,885

## Balance Sheet (in millions of dollars)

Identification code 912-4992-0-4-371	2023 actual	2024 actual
ASSETS:		
Non-Federal assets:		
1201 Cash and investment securities .....	42,106	43,178
1206 Accrued Interest Receivable .....	1,730	2,212
Net value of assets related to direct loans receivable and acquired defaulted guaranteed loans receivable:		
1601 Direct loans, gross .....	205,807	225,587
1603 Allowance for estimated uncollectible loans and interest (-) .....	-113	-98
1699 Value of assets related to direct loans .....	205,694	225,489
1803 Other Federal assets: Property, plant and equipment, net .....	1,213	1,203
1999 Total assets .....	250,743	272,082
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury .....	729	678
Non-Federal liabilities:		
2201 Consolidated systemwide and other bank bonds .....	232,544	251,738
2201 Notes payable and other interest-bearing liabilities .....	5,071	4,864
2202 Accrued interest payable .....	1,380	1,704
2999 Total liabilities .....	239,724	258,984
NET POSITION:		
3300 Cumulative results of operations .....	11,019	13,098
4999 Total liabilities and net position .....	250,743	272,082

## FEDERAL AGRICULTURAL MORTGAGE CORPORATION

## Status of Guaranteed Loans (in millions of dollars)

Identification code 912-4993-0-4-351	2024 actual	2025 est.	2026 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	27,073	27,905	27,905
2231 Disbursements of new guaranteed loans .....	7,034		
2251 Repayments and prepayments .....	-6,202		
2290 Outstanding, end of year .....	27,905	27,905	27,905
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	2,564		

## FARMER MAC

Farmer Mac is authorized under the Farm Credit Act of 1971 (as amended by the 1987 Act) to create a secondary market for agricultural real estate and rural home mortgages. The Farmer Mac title of the 1971 Act was amended by the 1990 farm bill to authorize Farmer Mac to purchase, pool, and securitize the guaranteed portions of farmer program, rural business, and community development loans guaranteed by the U.S. Department of Agriculture (USDA). The Farmer Mac title was amended in 1991 to clarify Farmer Mac's authority to issue debt obligations, provide for the establishment of minimum capital standards, establish the Office of Secondary Market Oversight at the Farm Credit Administration (FCA), and expand the Agency's rulemaking authority. The Farm Credit System Reform Act of 1996 (1996 Act) amended the Farmer Mac title to allow Farmer Mac to purchase loans directly from lenders and to issue and guarantee mortgage-backed securities without requiring that a minimum cash reserve or subordinated (first loss) interest be maintained by poolers as had been required under its original authority. The 1996 Act expanded FCA's regulatory au-



thority to include provisions for establishing a conservatorship or receivership, if necessary, and provided for increased core capital requirements at Farmer Mac phased in over three years. The 2008 Farm Bill, the Food, Conservation and Energy Act of 2008, amended the Farmer Mac title to authorize the financing of rural electric and telephone cooperatives. Most recently, the Agricultural Improvement Act of 2018 increased the acreage exception provided in section 8.8(c)(2) of the Farm Credit Act of 1971 from 1,000 acres to 2,000 acres. The change became effective on June 18, 2020.

Farmer Mac is a government-sponsored enterprise with the mission of providing a secondary market for a variety of loans made to borrowers in rural America. Farmer Mac's secondary market activities include: (1) Purchasing eligible loans directly from lenders; (2) Guaranteeing and purchasing securities issued by lenders and other financial institutions that are secured by pools of eligible loans; (3) Issuing and guaranteeing securities that represent interests in, or obligations secured by, pools of eligible loans; (4) Servicing eligible loans, including loans that have been purchased or securitized by Farmer Mac or that would be eligible for purchase by Farmer Mac but are owned by a third party; and (5) Providing long-term standby purchase commitments for eligible loans. Farmer Mac engages in these secondary market activities across two lines of business. Within the two lines of business are four segments: Corporate AgFinance, Farm & Ranch, Rural Utilities, and Renewable Energy. Loans purchased by Farmer Mac may be aggregated into pools that back Farmer Mac guaranteed securities, which are held by Farmer Mac or sold into the capital markets.

Farmer Mac is governed by a 15-member board of directors. Ten board members are elected by stockholders, including five by stockholders that are Farm Credit System (FCS) institutions and five by stockholders that are non-FCS financial services firms. Five are appointed by the President, subject to Senate confirmation.

#### FINANCING

Financial support and funding for Farmer Mac's operations come from several sources: sale of common and preferred stock, issuance of debt obligations, and income. Under procedures specified in the legislation, Farmer Mac may issue obligations to the U.S. Treasury in a cumulative

amount not to exceed \$1.5 billion to fulfill Farmer Mac's guarantee obligations.

#### GUARANTEES

Farmer Mac provides a guarantee of timely payment of principal and interest on securities backed by qualified loans or pools of qualified loans. These securities are not guaranteed by the United States and are not considered Government securities.

Farmer Mac is subject to reporting requirements under securities laws, and its guaranteed mortgage-backed securities are subject to registration with the Securities and Exchange Commission under the 1933 and 1934 Securities Acts.

#### REGULATION

Farmer Mac is federally regulated by FCA through FCA's Office of Secondary Market Oversight. FCA is responsible for the supervision of, examination of, and rulemaking for Farmer Mac.

#### Balance Sheet (in millions of dollars)

Identification code 912-4993-0-4-351		2023 actual	2024 actual
<b>ASSETS:</b>			
Non-Federal assets:			
1201	Investment in securities .....	4,924	5,896
1206	Receivables, net .....	281	169
Net value of assets related to direct loans receivable:			
1401	Direct loans receivable, gross .....	22,094	23,455
1402	Interest receivable .....	230	253
1499	Net present value of assets related to direct loans .....	22,324	23,708
1801	Other Federal assets: Cash and other monetary assets .....	782	842
1999	Total assets .....	28,311	30,615
<b>LIABILITIES:</b>			
Non-Federal liabilities:			
2201	Accounts payable .....	247	147
2202	Interest payable .....	172	215
2203	Debt .....	26,458	28,746
2204	Liabilities for loan guarantees .....	49	45
2999	Total liabilities .....	26,926	29,153
<b>NET POSITION:</b>			
3300	Invested capital .....	1,385	1,462
4999	Total liabilities and net position .....	28,311	30,615



# INDEX

	Page		Page
10-Year Pediatric Research Initiative Fund.....	353	Administrative Provisions—Continued	
400 Years of African-American History Commission.....	1043	Senate.....	14
9-11 Response and Biometric Exit Account.....	415	National Aeronautics and Space Administration.....	1005
<b>A</b>		National Endowment for the Humanities.....	1117
Abandoned Mine Reclamation Fund.....	516	National Labor Relations Board.....	1118
Abandoned Seafarers Fund.....	426	National Science Foundation.....	1012
Abandoned Well Remediation Fund.....	503	Other Defense—Civil Programs, Cemeterial Expenses.....	942
Access Board, Salaries and Expenses.....	1043	Small Business Administration.....	1032
Acquisition Services Fund.....	986	Administrative Services Franchise Fund.....	770
Acquisition Workforce Training Fund.....	992	Administrative Support Offices.....	494
Administration for a Healthy America.....	325	Advance Appropriations.....	1167
Administration for Children, Families, and Communities.....	371	Advanced Manufacturing Investment Credit.....	861
Administration for Community Living.....	381	Advanced Research Projects Agency for Health, NIH.....	352
Administration for Strategic Preparedness and Response.....	382	Advanced Research Projects Agency—Energy.....	282
Administration of Foreign Affairs.....	671	Advanced Technology Vehicles Manufacturing Direct Loan Financing Account.....	302
Administrative Conference of the United States, Salaries and Expenses.....	1044	Advanced Technology Vehicles Manufacturing Loan Program Account.....	302
Administrative Costs, The Medicare Improvements for Patients and Providers Act.....	1035	Advances to the Unemployment Trust Fund and Other Funds.....	643
Administrative Expenses.....	798	Advisory Council on Historic Preservation, Salaries and Expenses.....	1044
Administrative Expenses, Children's Health Insurance Program.....	1035	Aeronautics.....	997
Administrative Expenses, Energy Employees Occupational Illness Compensation Fund.....	653	Affordable Connectivity Fund.....	1083
Administrative Office of the United States Courts.....	58	Affordable Housing Program.....	1157
Administrative Provisions:		Affordable Insurance Exchange Grants.....	363
Department of Agriculture, Forest Service.....	180	African Development Foundation.....	733
Department of Defense—Military Programs.....	234	Agency for Healthcare Research and Quality.....	355
Department of Health and Human Services, Indian Health Service.....	344	Agency for International Development.....	710
Department of Homeland Security:		Agency for Toxic Substances and Disease Registry, Toxic Substances and Environmental Public Health.....	349
Countering Weapons of Mass Destruction Office.....	456	Agency Operations and Award Management.....	1009
Federal Emergency Management Agency.....	445	Aging and Disability Services Programs:	
Office of Inspector General.....	408	Department of Health and Human Services, Administration for Community Living.....	381
United States Secret Service.....	432	Department of Health and Human Services; Administration for Children, Families, and Communities.....	372
Department of the Interior:		Aging Infrastructure Account.....	520
Bureau of Indian Education.....	566	Agricultural Credit Bank.....	1173
Bureau of Land Management.....	511	Agricultural Credit Insurance Fund:	
Bureau of Reclamation.....	528	Direct Loan Financing Account.....	104
Department-Wide Programs.....	586	Guaranteed Loan Financing Account.....	104
Departmental Offices.....	573	Liquidating Account.....	105
Insular Affairs.....	576	Program Account.....	102
National Park Service.....	553	Agricultural Disaster Relief Fund.....	113
United States Fish and Wildlife Service.....	544	Agricultural Marketing Service.....	89
United States Geological Survey.....	533	Agricultural Research Service.....	76
Department of the Treasury.....	876	Agriculture Buildings and Facilities and Rental Payments.....	72
Department of the Treasury, Internal Revenue Service.....	874	Agriculture Wool Apparel Manufacturers Trust Fund.....	114
Department of Transportation:		Agriculture, Department of:	
Federal Aviation Administration.....	774	Administrative Provisions, Forest Service.....	180
Federal Highway Administration.....	781	Agricultural Credit Insurance Fund:	
Federal Motor Carrier Safety Administration.....	786	Direct Loan Financing Account.....	104
Federal Railroad Administration.....	797	Guaranteed Loan Financing Account.....	104
Federal Transit Administration.....	804	Liquidating Account.....	105
Maritime Administration.....	818	Program Account.....	102
National Highway Traffic Safety Administration.....	791	Agricultural Disaster Relief Fund.....	113
Office of the Secretary.....	764	Agricultural Marketing Service.....	89
Pipeline and Hazardous Materials Safety Administration.....	809	Agricultural Research Service.....	76
Department of Veterans Affairs, Departmental Administration.....	915	Agriculture Buildings and Facilities and Rental Payments.....	72
Environmental Protection Agency.....	963	Agriculture Wool Apparel Manufacturers Trust Fund.....	114
Executive Office of the President.....	979	Alternative Agricultural Research and Commercialization Corporation Revolving Fund.....	143
Federal Communications Commission.....	1084	Animal and Plant Health Inspection Service.....	84
General Services Administration.....	995	Assistance for Farmers and Ranchers Account.....	98
Judicial Branch.....	62	Biomass Research and Development.....	81
Legal Services Corporation.....	1103	Biorefinery Assistance Guaranteed Loan Financing Account.....	142
Legislative Branch:		Biorefinery Assistance Program Account.....	142
Architect of the Capitol.....	25	Buildings and Facilities.....	72
House of Representatives.....	15		
Library of Congress.....	34		

	Page		Page
Agriculture, Department of—Continued		Agriculture, Department of—Continued	
Buildings and Facilities:		McGovern-Dole International Food for Education and Child	
Agricultural Research Service.....	77	Nutrition Program.....	153
Animal and Plant Health Inspection Service.....	86	Milk Market Orders Assessment Fund.....	95
National Institute of Food and Agriculture.....	82	Miscellaneous Contributed Funds:	
Capital Improvement and Maintenance.....	161	Agricultural Research Service.....	78
Child Nutrition Programs.....	158	Miscellaneous Trust Funds.....	86
Commodity Assistance Program.....	160	Mutual and Self-help Housing Grants.....	125
Commodity Credit Corporation:		National Agricultural Statistics Service.....	75
Export Guaratee Financing Account.....	111	National Forest System.....	163
Export Loans Program Account.....	110	National Institute of Food and Agriculture.....	78
Fund.....	106	National Parks and Public Land Legacy Restoration Fund.....	173
Guaranteed Loans Liquidating Account.....	112	Natural Resources Conservation Service.....	115
Communications Site Administration.....	172	Nonrecurring Expenses Fund.....	71
Corporations.....	97	Nutrition Programs Administration.....	157
Damage Assessment and Restoration Revolving Fund.....	121	Office of Inspector General.....	73
Debt Reduction Financing Account.....	155	Office of the Secretary.....	65
Distance Learning, Telemedicine, and Broadband Direct Loan		P.L. 480 Direct Credit Financing Account.....	155
Financing Account.....	151	Payments to States and Possessions.....	91
Distance Learning, Telemedicine, and Broadband Program.....	150	Perishable Agricultural Commodities Act Fund.....	92
Economic Research Service.....	74	Pima Agriculture Cotton Trust Fund.....	114
Emergency Citrus Disease Research and Development Trust		Private Lands Conservation Operations.....	115
Fund.....	83	Public Law 480 Title I Direct Credit and Food for Progress Program	
Emergency Conservation Program.....	101	Account.....	154
Emergency Forest Restoration Program.....	101	Range Betterment Fund.....	171
Emergency Watershed Protection.....	119	Recreation Residence Program.....	174
Energy Assistance Payments.....	132	Rental Assistance Program.....	124
Executive Operations.....	69	Research and Education Activities.....	81
Expenses and Refunds, Inspection and Grading of Farm Products:		Risk Management Agency.....	96
Agricultural Marketing Service.....	94	RMA Salaries and Expenses.....	96
Food Safety and Inspection Service.....	88	Rural Business and Industry Direct Loans Financing Account.....	136
Expenses, Public Law 480, Foreign Assistance Programs,		Rural Business and Industry Guaranteed Loans Financing	
Agriculture Liquidating Account.....	156	Account.....	136
Extension Activities.....	82	Rural Business Investment Program Account.....	140
Farm Production and Conservation.....	95	Rural Business Investment Program Guarantee Financing	
Farm Production and Conservation Business Center.....	95	Account.....	140
Farm Security and Rural Investment Programs.....	116	Rural Business Program Account.....	135
Farm Service Agency.....	98	Rural Business-Cooperative Service.....	132
Farm Storage Facility Direct Loan Financing Account.....	113	Rural Community Facilities Program Account.....	125
Farm Storage Facility Loans Program Account.....	112	Rural Community Facility Direct Loans Financing Account.....	126
Federal Crop Insurance Corporation Fund.....	97	Rural Community Facility Guaranteed Loans Financing	
Fee Funded Inspection, Weighing, and Examination Services.....	91	Account.....	127
Food and Nutrition Service.....	157	Rural Cooperative Development Grants.....	133
Food for Peace Title II Grants.....	154	Rural Development.....	122
Food Safety and Inspection Service.....	87	Rural Development Disaster Assistance Fund.....	123
Food Supply Chain and Agriculture Pandemic Response:		Rural Development Insurance Fund Liquidating Account.....	152
Guaranteed Loans Financing Account.....	68	Rural Development Loan Fund Direct Loan Financing	
Program Account.....	67	Account.....	138
Foreign Agricultural Service.....	152	Rural Economic Development Direct Loan Financing Account.....	139
Foreign Assistance Programs.....	153	Rural Economic Development Grants.....	134
Foreign Service National Separation Liability Trust Fund.....	156	Rural Economic Development Loans Program Account.....	138
Forest and Rangeland Research.....	162	Rural Electrification and Telecommunications:	
Forest Service.....	161	Direct Loan Financing Account.....	147
Forest Service Operations.....	170	Liquidating Account.....	148
Forest Service Permanent Appropriations.....	175	Loans Program Account.....	146
Forest Service Trust Funds.....	178	Rural Energy for America Guaranteed Loan Financing	
Funds for Strengthening Markets, Income, and Supply (section		Account.....	141
32).....	93	Rural Energy for America Program.....	140
General and Administrative Provisions.....	181	Rural Housing Assistance Grants.....	123
General Fund Receipt Accounts.....	181	Rural Housing Insurance Fund:	
General Provisions.....	185	Direct Loan Financing Account.....	130
General Provisions (Title-Wide).....	184	Guaranteed Loan Financing Account.....	131
Gifts and Bequests.....	69	Liquidating Account.....	131
Grassroots Source Water Protection Program.....	102	Program Account.....	128
Healthy Foods Financing Initiative.....	133	Rural Housing Service.....	123
Healthy Forests Reserve Program.....	121	Rural Housing Voucher Account.....	125
High Energy Cost Grants.....	143	Rural Microenterprise Investment Direct Loan Financing	
Integrated Activities.....	80	Account.....	135
Intermediary Relending Program Fund Account.....	137	Rural Microentrepreneur Assistance Program.....	134
LWCF Land Acquisition and Deferred Maintenance.....	174	Rural Telephone Bank Direct Loan Financing Account.....	149
Management of National Forest Lands for Subsistence Uses.....	168	Rural Telephone Bank Program Account.....	149
Marketing Services.....	89	Rural Utilities Service.....	143

	Page		Page
Agriculture, Department of—Continued		Assistance to American Samoa Direct Loan Financing Account.....	576
Rural Water and Waste Disposal:		Assistance to Small Shipyards.....	811
Direct Loans Financing Account.....	145	Assistance to Territories.....	575
Program Account.....	143	Assistant Secretary for a Healthy Future.....	387
Rural Water and Waste Water Disposal Guaranteed Loans		Assistant Secretary for Consumer Product Safety.....	388
Financing Account.....	145	Assistant Secretary for Enforcement.....	390
Salaries and Expenses:		Assisted Housing Inspections and Risk Assessments.....	463
Agricultural Research Service.....	76	Automation Modernization, Customs and Border Protection.....	411
Animal and Plant Health Inspection Service.....	84	Aviation Insurance Revolving Fund.....	769
Farm Service Agency.....	99	Aviation Manufacturing Jobs Protection Program.....	759
Food Safety and Inspection Service.....	87	Aviation User Fees.....	769
Foreign Agricultural Service.....	152	Awards and Settlements Funds.....	17
Rural Development.....	122		
Special Supplemental Nutrition Program for Women, Infants, and		<b>B</b>	
Children (WIC).....	159	Barry Goldwater Scholarship and Excellence in Education	
State Mediation Grants.....	100	Foundation.....	1046
State, Private and Tribal Forestry.....	166	Barry Goldwater Scholarship and Excellence in Education Foundation,	
Stewardship Contracting Product Sales.....	172	Salaries and Expenses.....	1046
Supplemental Nutrition Assistance Program.....	157	Benefits Programs.....	888
Timber Production Expansion Guaranteed Loan Financing		Biomass Research and Development.....	81
Account.....	166	Biorefinery Assistance Guaranteed Loan Financing Account.....	142
Title VII—General Provisions.....	181	Biorefinery Assistance Program Account.....	142
Tobacco Trust Fund.....	114	Black Lung Disability Trust Fund.....	655
Urban Agriculture and Innovative Production.....	121	Blackfeet Water Settlement Implementation Fund.....	521
USDA Supplemental Assistance.....	100	Board of Governors of the Federal Reserve System.....	1169
Water Bank Program.....	121	Board of Veterans Appeals.....	909
Watershed and Flood Prevention Operations.....	118	Boat Safety.....	428
Watershed Rehabilitation Program.....	120	Bonneville Power Administration Fund.....	316
Wildfire Suppression Operations Reserve Fund.....	171	Border Security Fencing, Infrastructure, and Technology.....	411
Wildland Fire Management.....	168	Botanic Garden.....	26
Working Capital Fund, Executive Operations.....	71	Bridging Rental Assistance for Veteran Empowerment.....	884
Working Capital Fund, Forest Service.....	178	Broadband Connectivity Fund.....	217
Air and Marine Interdiction, Operations, Maintenance, and		Broadband Equity, Access, and Deployment Program.....	219
Procurement.....	412	Broadcasting Capital Improvements.....	1153
Air Carrier Worker Support.....	832	Brownfields Redevelopment.....	473
Aircraft Procurement, Air Force.....	230	Build America Bond Payments, Recovery Act.....	863
Aircraft Procurement, Army.....	229	Buildings and Facilities:	
Aircraft Procurement, Navy.....	230	Agricultural Research Service.....	77
Airport and Airway Trust Fund.....	771	Department of Agriculture:	
Airport Infrastructure Grants.....	768	Animal and Plant Health Inspection Service.....	86
Airport Terminal Program.....	767	National Institute of Food and Agriculture.....	82
Alcohol and Tobacco Tax and Trade Bureau.....	854	Department of Health and Human Services, Centers for Disease	
All Stations Accessibility Program.....	802	Control and Prevention.....	347
Allowance for DHS Mandatory Request.....	457	Department of Justice, Federal Prison System.....	622
Allowances and Office Staff for Former Presidents.....	991	Environmental Protection Agency.....	950
Alternative Agricultural Research and Commercialization Corporation		Bureau of Consumer Financial Protection:	
Revolving Fund.....	143	Bureau of Consumer Financial Protection Fund.....	1046
Amendments to and Revisions in Budget Authority.....	1165	Consumer Financial Civil Penalty Fund.....	1047
America Energy Independence Fund.....	287	Bureau of:	
America First Opportunity Fund.....	696	Alcohol, Tobacco, Firearms and Explosives.....	619
American Battle Monuments Commission.....	938	Census.....	192
American Printing House for the Blind.....	248	Consumer Financial Protection Fund.....	1046
American Sections, International Commissions.....	687	Economic Analysis.....	194
Analysis and Operations.....	406	Engraving and Printing.....	855
Andean Counterdrug Programs.....	691	Engraving and Printing Fund.....	855
Animal and Plant Health Inspection Service.....	84	Indian Affairs.....	553
APEC Business Travel Card.....	415	Indian Education.....	563
Appalachian Development Highway System.....	776	Industry and Security.....	197
Appalachian Regional Commission.....	1045	Labor Statistics.....	195
Aquatic Resources Trust Fund.....	427	Labor Statistics.....	662
Architect of the Capitol.....	18	Land Management.....	501
Armed Forces Retirement Home.....	939	Ocean Energy Management.....	511
Armed Forces Retirement Home Trust Fund.....	939	Reclamation.....	518
Assessment Funds.....	874	Reclamation Direct Loan Financing Account.....	527
Asset Concessions and Innovative Finance Assistance.....	753	Reclamation Loan Liquidating Account.....	527
Asset Proceeds and Space Management Fund.....	984	Reclamation Loan Program Account.....	527
Assets Forfeiture Fund.....	610	Safety and Environmental Enforcement.....	513
Assistance for:		Trust Funds Administration.....	567
Eastern Europe and the Baltic States.....	712	Business Direct Loan Financing Account.....	1028
Europe, Eurasia and Central Asia.....	712	Business Guaranteed Loan Financing Account.....	1029
Farmers and Ranchers Account.....	98	Business Loan Fund Liquidating Account.....	1030
the Independent States of the Former Soviet Union.....	713	Business Loans Program Account.....	1027
		Business Systems Modernization.....	860

	Page		Page
Buying Power Maintenance:		Clean Technology Fund Loans Financing Account.....	710
Department of State, Administration of Foreign Affairs.....	679	Clean Technology Fund Program Account.....	703
U.S. Agency for Global Media.....	1153	Clean Vehicle Credit.....	862
<b>C</b>		Coast Guard Housing Fund.....	426
Cable Security Fleet.....	813	Coastal Impact Assistance.....	541
California Bay-Delta Restoration.....	519	Coastal Wetlands Restoration Trust Fund.....	932
Canteen Service Revolving Fund.....	887	College Housing and Academic Facilities Loans:	
Capital Assistance for High Speed Rail Corridors and Intercity		Financing Account.....	252
Passenger Rail Service.....	795	Liquidating Account.....	253
Capital Improvement and Maintenance.....	161	Program Account.....	252
Capital Investment Fund.....	674	Colorado River Basins Power Marketing Fund, Western Area Power	
Capital Investment Fund of the United States Agency for International		Administration.....	315
Development.....	714	Colorado River Dam Fund, Boulder Canyon Project.....	523
Capital Investment Grants.....	799	Commerce, Department of:	
Capital Magnet Fund, Community Development Financial		Broadband Connectivity Fund.....	217
Institutions.....	843	Broadband Equity, Access, and Deployment Program.....	219
Capital Repair and Restoration, JFK Center for the Performing		Bureau of Economic Analysis.....	194
Arts.....	1145	Bureau of Industry and Security.....	197
Capitol Building.....	19	Bureau of Labor Statistics.....	195
Capitol Construction and Operations.....	18	Bureau of the Census.....	192
Capitol Grounds.....	20	Census Working Capital Fund.....	193
Capitol Police.....	15	Connecting Minority Communities Fund.....	218
Capitol Police Buildings, Grounds, and Security.....	23	Construction of Research Facilities.....	213
Capitol Power Plant.....	22	Creating Helpful Incentives to Produce Semiconductors (CHIPS)	
Capitol Visitor Center.....	23	Direct Loan Financing Account.....	215
Capitol Visitor Center Revolving Fund.....	24	Creating Helpful Incentives to Produce Semiconductors (CHIPS)	
Carbon Dioxide Transportation Infrastructure Finance and Innovation		for America Fund.....	214
Program Account.....	305	Creating Helpful Incentives to Produce Semiconductors (CHIPS)	
Care of the Building and Grounds.....	51	Loan Program Account.....	215
Career, Technical and Adult Education.....	249	Current Surveys and Programs.....	192
CDC Working Capital Fund.....	348	Damage Assessment and Restoration Revolving Fund.....	207
CDC-wide Activities and Program Support.....	345	Departmental Management.....	187
Cemeterial Expenses.....	940	Digital Equity.....	219
Census Working Capital Fund.....	193	Digital Television Transition and Public Safety Fund.....	220
Centennial Challenge.....	545	Economic Development Administration.....	190
Center for Medicare and Medicaid Innovation.....	360	Economic Development Assistance Programs.....	190
Center for Middle Eastern-Western Dialogue Trust Fund.....	695	Environmental Improvement and Restoration Fund.....	206
Centers for Disease Control and Prevention.....	345	Facilities Management and Construction.....	217
Centers for Medicare and Medicaid Services.....	355	Federal Ship Financing Fund Fishing Vessels Liquidating	
Central America and Caribbean Emergency Disaster Recovery		Account.....	209
Fund.....	697	First Responder Network Authority.....	221
Central Hazardous Materials Fund.....	580	Fisheries Disaster Assistance.....	205
Central Intelligence Agency Retirement and Disability System		Fisheries Enforcement Asset Forfeiture Fund.....	204
Fund.....	1048	Fisheries Finance Direct Loan Financing Account.....	208
Central Intelligence Agency, Central Intelligence Agency Retirement		Fisheries Finance Program Account.....	207
and Disability System Fund.....	1048	Fishermen's Contingency Fund.....	205
Central Liquidity Facility.....	1113	General and Administrative Provisions.....	221
Central Utah Project.....	528	General Fund Receipt Accounts.....	221
Central Utah Project Completion Account.....	528	General Provisions.....	222
Central Valley Project Restoration Fund.....	523	General Provisions.....	222
Chapter 7 Trustee Fund.....	59	Gifts and Bequests.....	189
Check Forgery Insurance Fund.....	851	Gulf Coast Ecosystem Restoration Science, Observation, Monitoring,	
Chemical Agents and Munitions Destruction, Defense.....	231	and Technology.....	200
Chemical Safety and Hazard Investigation Board, Salaries and		HCHB Renovation and Modernization.....	188
Expenses.....	1048	Industrial Technology Services.....	212
Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration		International Trade Administration.....	196
Trust Fund.....	852	IT System Modernization and Working Capital Fund.....	202
Child and Dependent Care Tax Credit.....	867	Limited Access System Administration Fund.....	202
Child Care Entitlement to States.....	376	Medicare-Eligible Retiree Health Fund Contribution, NOAA.....	203
Child Enrollment Contingency Fund.....	361	Middle Mile Deployment.....	218
Child Nutrition Programs.....	158	Minority Business Development.....	198
Child Survival and Health Programs.....	711	Minority Business Development Agency.....	198
Children and Families Services Programs.....	378	National Institute of Standards and Technology.....	211
Children's Health Insurance Fund.....	360	National Oceanic and Atmospheric Administration.....	198
Children's Research and Technical Assistance.....	379	National Technical Information Service.....	211
Choice Neighborhoods Initiative.....	463	National Telecommunications and Information	
Citizenship and Immigration Services.....	446	Administration.....	216
Civil Rights Cold Case Records Review Board.....	1049	Network Construction Fund.....	220
Civil Service Retirement and Disability Fund.....	1019	Nonrecurring Expenses Fund.....	187
Civilian Board of Contract Appeals.....	990	North Pacific Fishery Observer Fund.....	206
Claims, Judgments, and Relief Acts.....	850	NTIS Revolving Fund.....	211
Clean Coal Technology.....	299	Office of Inspector General.....	188

	Page		Page
Commerce, Department of—Continued		Congressional Executive Commission on the People's Republic of	
Operations and Administration, Bureau of Industry and		China.....	44
Security.....	197	Congressional Publishing.....	36
Operations and Administration, International Trade		Congressional Research Service, Salaries and Expenses.....	30
Administration.....	196	Connecting Minority Communities Fund.....	218
Operations, Research, and Facilities.....	198	Consolidated Rail Infrastructure and Safety Improvements.....	796
Pacific Coastal Salmon Recovery.....	203	Construction (and Major Maintenance).....	547
Patent and Trademark Fee Reserve Fund.....	211	Construction (trust Fund).....	553
Periodic Censuses and Programs.....	192	Construction and Environmental Compliance and Restoration.....	1001
Procurement, Acquisition and Construction.....	201	Construction of Research Facilities.....	213
Promote and Develop Fishery Products and Research Pertaining		Construction, IBWC.....	686
to American Fisheries.....	204	Construction, Major Projects.....	905
Public Safety Communications Research Fund.....	215	Construction, Minor Projects.....	906
Public Safety Trust Fund.....	221	Construction, Rehabilitation, Operation and Maintenance, Western	
Public Telecommunications Facilities, Planning and		Area Power Administration.....	312
Construction.....	220	Construction:	
Public Wireless Supply Chain Innovation Fund.....	220	Corps of Engineers—Civil Works.....	920
Salaries and Expenses:		Department of Justice, Drug Enforcement Administration.....	618
Bureau of Economic Analysis.....	194	Department of Justice, Federal Bureau of Investigation.....	616
Bureau of Labor Statistics.....	195	Department of Justice, Legal Activities and U.S. Marshals.....	605
Departmental Management.....	187	Department of Justice; Bureau of Alcohol, Tobacco, Firearms and	
Economic Development Administration.....	190	Explosives.....	620
National Telecommunications and Information		Department of the Interior, Bureau of Indian Affairs.....	556
Administration.....	216	Department of the Interior, United States Fish and Wildlife	
U.S. Patent and Trademark Office.....	209	Service.....	534
Sanctuaries Enforcement Asset Forfeiture Fund.....	203	Other Defense—Civil Programs, Cemeterial Expenses.....	941
Scientific and Technical Research and Services.....	211	Air Force.....	232
Seafood Inspection Program.....	209	Air Force Reserve.....	233
U.S. Patent and Trademark Office.....	209	Air National Guard.....	233
Working Capital Fund, Departmental Management.....	189	Army.....	232
Working Capital Fund, National Institute of Standards and		Army National Guard.....	232
Technology.....	214	Army Reserve.....	233
Commissary Funds, Federal Prisons (Trust Revolving Fund).....	624	Defense-wide.....	232
Commission of Fine Arts:		Navy and Marine Corps.....	232
National Capital Arts and Cultural Affairs.....	1050	Navy Reserve.....	233
Salaries and Expenses.....	1049	Consular and Border Security Programs.....	673
Commission on Civil Rights, Salaries and Expenses.....	1050	Consumer Assistance to Recycle and Save Program.....	786
Commission on:		Consumer Financial Civil Penalty Fund.....	1047
Security and Cooperation in Europe: Salaries and Expenses.....	41	Consumer Operated and Oriented Plan:	
Committee for Purchase From People Who Are Blind or Severely		Financing Account.....	365
Disabled, Salaries and Expenses.....	1050	Program Account.....	365
Committee on Foreign Investment in the United States Fund.....	825	Program Contingency Fund.....	364
Commodity Assistance Program.....	160	Program Contingency Fund Financing Account.....	365
Commodity Credit Corporation Export Guarantee Financing		Consumer Product Safety Commission, Salaries and Expenses.....	1054
Account.....	111	Contingency Fund.....	372
Commodity Credit Corporation Export Loans Program Account.....	110	Contingent Expenses of the Senate.....	13
Commodity Credit Corporation Fund.....	106	Continued Dumping and Subsidy Offset.....	851
Commodity Credit Corporation Guaranteed Loans Liquidating		Continuing Fund, Southeastern Power Administration.....	310
Account.....	112	Continuing Fund, Southwestern Power Administration.....	312
Commodity Futures Trading Commission:		Contract Support Costs:	
Customer Protection Fund.....	1053	Department of Health and Human Services, Indian Health	
Expenses, Customer Protection Fund.....	1053	Service.....	342
Communications Site Administration.....	172	Department of the Interior, Bureau of Indian Affairs.....	555
Community Development Financial Institutions Fund:		Contributed Funds:	
Direct Loan Financing Account.....	837	Department of the Interior, United States Fish and Wildlife	
Program Account.....	836	Service.....	543
Program, Emergency Support.....	838	Department of the Interior, United States Geological Survey.....	532
Community Development Fund.....	468	Contribution for Annuity Benefits, United States Secret Service.....	431
Community Development Loan Guarantees Financing Account.....	470	Contribution to Multilateral Investment Guarantee Agency.....	706
Community Development Loan Guarantees Program Account.....	469	Contribution to the African Development Bank.....	707
Community Development Revolving Loan Fund.....	1114	Contribution to the Asian Development Bank.....	706
Community Oriented Policing Services.....	629	Contribution to the European Bank for Reconstruction and	
Community Planning and Development.....	495	Development.....	707
Community Service Employment for Older Americans.....	638	Contribution to the Inter-American Development Bank.....	706
Compact of Free Association.....	574	Contribution to the International Bank for Reconstruction and	
Compensation and Pensions.....	888	Development.....	705
Complex Crises Fund.....	690	Contribution to the International Development Association.....	705
Comptroller of the Currency.....	874	Contributions.....	939
Concrete Masonry Checkoff.....	1158	Contributions for International Peacekeeping Activities.....	685
Concrete Masonry Products Board, Concrete Masonry Checkoff.....	1158	Contributions to IMF Facilities and Trust Funds Financing	
Conflict Stabilization Operations.....	715	Account.....	735
Congressional Budget Office.....	18	Contributions to International Organizations.....	684

	Page		Page
Contributions to the International Fund for Agricultural Development.....	708	Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America Fund.....	214
Contributions to the International Monetary Fund Facilities and Trust Funds.....	735	Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America International Technology Security and Innovation Fund.....	692
Cooperative Acquisitions Program Revolving Fund.....	31	Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America Workforce and Education Fund.....	1009
Cooperative Endangered Species Conservation Fund.....	539	Creating Helpful Incentives to Produce Semiconductors (CHIPS) Loan Program Account.....	215
Cooperative Threat Reduction Account.....	229	Credit for Previously-owned Clean Vehicles.....	862
Copyright Office, Salaries and Expenses.....	29	Credit Union Share Insurance Fund.....	1112
Coronavirus Relief Fund.....	833	Credit:	
Corporate Capital Account.....	721	Direct loan financing accounts:	
Corporation for National and Community Service:		Advanced Technology Vehicles Manufacturing.....	302
General and Administrative Provisions.....	1058	Agricultural Credit Insurance Fund.....	104
General Fund Receipt Accounts.....	1058	Assistance to American Samoa.....	576
National Service Trust.....	1057	Bureau of Reclamation.....	527
Office of Inspector General.....	1056	Business.....	1028
Operating Expenses.....	1054	Clean Technology Fund Loans.....	710
Payment to the National Service Trust Fund.....	1055	College Housing and Academic Facilities Loans.....	252
Salaries and Expenses.....	1056	Community Development Financial Institutions Fund.....	837
VISTA Advance Payments Revolving Fund.....	1057	Consumer Operated and Oriented Plan.....	365
Corporation for Public Broadcasting.....	1058	Consumer Operated and Oriented Plan Program Contingency Fund.....	365
Corporation for Travel Promotion, Travel Promotion Fund.....	1157	Contributions to IMF Facilities and Trust Funds.....	735
Corporations.....	97	Creating Helpful Incentives to Produce Semiconductors (CHIPS).....	215
Corps of Engineers—Civil Works:		Debt Reduction.....	155
Coastal Wetlands Restoration Trust Fund.....	932	Debt Reduction.....	728
Construction.....	920	Debt Reduction.....	1076
Expenses.....	927	Disaster.....	1031
Flood Control and Coastal Emergencies.....	924	Disaster Assistance.....	444
Formerly Utilized Sites Remedial Action Program.....	926	Distance Learning, Telemedicine, and Broadband.....	151
General and Administrative Provisions.....	933	Economic Stabilization.....	831
General Fund Receipt Accounts.....	933	Emergency Homeowners' Relief.....	483
General Provisions.....	933	Export-Import Bank.....	1076
Harbor Maintenance Trust Fund.....	930	Farm Storage Facility.....	113
Inland Waterways Trust Fund.....	931	Federal Direct Student Loan Program.....	261
Interagency America the Beautiful Pass Revenues.....	929	FHA-General and Special Risk.....	485
Investigations.....	924	Fisheries Finance.....	208
Mississippi River and Tributaries.....	923	Foreign Military Financing.....	701
Office of the Assistant Secretary of the Army for Civil Works.....	919	Green and Resilient Retrofit Program for Multifamily Housing.....	477
Operation and Maintenance.....	921	Green Retrofit Program for Multifamily Housing.....	476
Permanent Appropriations.....	928	Historically Black College and University Capital Financing.....	253
Regulatory Program.....	925	Housing.....	897
Revolving Fund.....	929	Indian.....	560
Rivers and Harbors Contributed Funds.....	932	Maritime Guaranteed Loan (Title XI) FFB.....	816
South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund.....	933	Military Debt Reduction.....	703
Special Recreation User Fee.....	922	Native American.....	900
Special Use Permit Fees.....	930	P.L. 480 Direct Credit.....	155
Washington Aqueduct.....	927	Railroad Rehabilitation and Improvement.....	762
Water Infrastructure Finance and Innovation Financing Acct Corps.....	919	Repatriation Loans.....	682
Water Infrastructure Finance and Innovation Program Account.....	919	Rural Business and Industry Direct Loans.....	136
Cost of War Toxic Exposures Fund.....	907	Rural Community Facility Direct Loans.....	126
Cost-sharing Reductions.....	363	Rural Development Loan Fund.....	138
Council of Economic Advisers.....	967	Rural Economic Development.....	139
Council of the Inspectors General on Integrity and Efficiency:		Rural Electrification and Telecommunications.....	147
Inspectors General Council Fund.....	1059	Rural Housing Insurance Fund.....	130
Pandemic Response Accountability Committee.....	1058	Rural Microenterprise Investment.....	135
Council on Environmental Quality and Office of Environmental Quality.....	968	Rural Telephone Bank.....	149
Counter-Islamic State of Iraq and Syria Train and Equip Fund.....	229	Rural Water and Waste Disposal Direct Loans.....	145
Countering Weapons of Mass Destruction Office.....	454	Small Business Lending Fund.....	841
Court of Appeals for Veterans Claims Retirement Fund.....	1154	Sovereign Credit.....	719
Court Security.....	56	Spectrum Auction.....	1083
Court Services and Offender Supervision Agency for the District of Columbia, Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia.....	1060	State HFA.....	843
Courts of Appeals, District Courts, and Other Judicial Services.....	53	Student Loan Acquisition Account.....	265
Covered Countermeasure Process Fund.....	332	TEACH Grant.....	257
Crash Data.....	788	Temporary Student Loan Purchase Authority.....	264
Creating Helpful Incentives to Produce Semiconductors (CHIPS) Direct Loan Financing Account.....	215	Temporary Student Loan Purchase Authority Conduit.....	266
		TIFIA General Fund.....	757
		TIFIA Highway Trust Fund.....	755



	Page		Page
Credit—Continued		Credit—Continued	
Tiger TIFIA, Recovery Act.....	752	Health Education Assistance Loans.....	269
Title 17 Innovative Technology.....	305	Housing.....	899
Transitional Housing.....	901	Housing and Other Credit Guaranty Programs.....	729
Transmission Facility Financing.....	308	Housing for the Elderly or Handicapped Fund.....	487
Tribal Energy.....	307	Indian Loan Guaranty and Insurance Fund.....	563
Vocational Rehabilitation.....	901	Medical Facilities Guarantee and Loan Fund.....	333
Water Infrastructure Finance and Innovation.....	954	Revolving Fund (liquidating Programs).....	473
Water Infrastructure Finance and Innovation Financing Acct Corps.....	919	Revolving Fund for Loans.....	561
Guaranteed loan financing accounts:		Rural Development Insurance Fund.....	152
Agricultural Credit Insurance Fund.....	104	Rural Electrification and Telecommunications.....	148
Biorefinery Assistance.....	142	Rural Housing Insurance Fund.....	131
Business.....	1029	Program accounts:	
Commodity Credit Corporation Export Guarantee.....	111	Advanced Technology Vehicles Manufacturing Loan.....	302
Community Development Loan Guarantees.....	470	Agricultural Credit Insurance Fund.....	102
Export-Import Bank.....	1077	Assistance to Territories.....	575
Federal Family Education Loan Program.....	263	Biorefinery Assistance.....	142
FHA-General and Special Risk.....	485	Bureau of Reclamation Loan.....	527
FHA-Loan Guaranty Recovery Fund.....	487	Business Loans.....	1027
FHA-Mutual Mortgage Insurance.....	479	Carbon Dioxide Transportation Infrastructure Finance and Innovation.....	305
Food Supply Chain and Agriculture Pandemic Response Guaranteed Loans.....	68	Clean Technology Fund.....	703
Foreign Military Financing.....	702	College Housing and Academic Facilities Loans.....	252
Guarantees of Mortgage-backed Securities.....	490	Commodity Credit Corporation Export Loans.....	110
Health Center.....	340	Community Development Financial Institutions Fund.....	836
Health Center, AHA.....	326	Community Development Loan Guarantees.....	469
Health Education Assistance Loans.....	268	Consumer Operated and Oriented Plan.....	365
Home Ownership Preservation Equity Fund.....	482	Consumer Operated and Oriented Plan Program Contingency Fund.....	364
Housing.....	898	Contribution to the Asian Development Bank.....	706
Indian.....	562	Contribution to the International Bank for Reconstruction and Development.....	705
Indian Housing Loan Guaranty Fund.....	467	Contributions to the International Monetary Fund Facilities and Trust Funds.....	735
Insurance of Debt.....	726	Creating Helpful Incentives to Produce Semiconductors (CHIPS) Loan.....	215
Loan Guarantees to Israel.....	717	Debt Restructuring.....	709
Maritime Guaranteed Loan (Title XI).....	817	Department of Defense Family Housing Improvement Fund.....	233
MENA Loan Guaranty.....	718	Disaster Assistance Direct Loan.....	443
Microenterprise and Small Enterprise Development.....	728	Disaster Loans.....	1030
Native Hawaiian Housing Loan Guaranty Fund.....	468	Distance Learning, Telemedicine, and Broadband Program.....	150
Rural Business and Industry Guaranteed Loans.....	136	Economic Development Assistance Programs.....	190
Rural Business Investment Program Guaranty.....	140	Economic Stabilization.....	831
Rural Community Facility Guaranteed Loans.....	127	Emergency Homeowners' Relief Fund.....	483
Rural Energy for America.....	141	Export-Import Bank Loans.....	1074
Rural Housing Insurance Fund.....	131	Farm Storage Facility Loans.....	112
Rural Water and Waste Water Disposal Guaranteed Loans.....	145	Federal Direct Student Loan.....	259
Timber Production Expansion.....	166	Federal Family Education Loan.....	262
Title 17 Innovative Technology.....	308	Federal-aid Highways.....	779
Title VI Indian Federal Guarantees.....	465	FHA-General and Special Risk.....	484
Treasury International Assistance Programs.....	704	FHA-Mutual Mortgage Insurance.....	478
Tribal Indian Energy Resource Development Loan Guarantee.....	307	FHA-Mutual Mortgage Insurance Capital Reserve Account.....	480
Troubled Asset Relief Program, Housing Programs, Letter of Credit.....	840	Fisheries Finance.....	207
Ukraine Loan Guarantees.....	716	Food Supply Chain and Agriculture Pandemic Response.....	67
Urban and Environmental Credit.....	727	Foreign Military Financing Loan.....	701
Liquidating accounts:		Green and Resilient Retrofit Program for Multifamily Housing.....	477
Agricultural Credit Insurance Fund.....	105	Green Retrofit Program for Multifamily Housing, Recovery Act.....	476
Bureau of Reclamation Loan.....	527	GSE Mortgage-backed Securities Purchase.....	842
Business Loan Fund.....	1030	Guarantees of Mortgage-backed Securities Loan Guaranty.....	489
College Housing and Academic Facilities Loans.....	253	Health Education Assistance Loans.....	268
Commodity Credit Corporation Guaranteed Loans.....	112	Health Resources and Services.....	338
Disaster Loan Fund.....	1032	Home Ownership Preservation Equity Fund.....	482
Economic Assistance Loans.....	730	Indian Guaranteed Loan.....	561
Expenses, Public Law 480, Foreign Assistance Programs, Agriculture.....	156	Indian Housing Loan Guaranty Fund.....	466
Export-Import Bank of the United States.....	1078	Insurance of Debt.....	721
Federal Family Education Loan.....	267	Intermediary Relending Program Fund Account.....	137
Federal Ship Financing Fund Fishing Vessels.....	209	Loan Guarantees to Israel.....	717
FHA-General and Special Risk Insurance Funds.....	486	Maritime Guaranteed Loan (Title XI).....	815
FHA-Mutual Mortgage and Cooperative Housing Insurance Funds.....	481	MENA Loan Guaranty.....	718
Foreign Military Loan.....	702	Microenterprise and Small Enterprise Development.....	728
Guarantees of Mortgage-backed Securities.....	491		

	Page		Page
Credit—Continued		Defense Nuclear Nonproliferation.....	277
Military Unaccompanied Housing Improvement Fund.....	234	Defense Nuclear Waste Disposal.....	280
National Forest System.....	163	Defense Production Act.....	309
Native American Programs.....	464	Defense Production Act Medical Supplies Enhancement.....	390
Native American Veteran Housing Loan.....	900	Defense Production Act Purchases.....	231
Native Hawaiian Housing Loan Guarantee Fund.....	468	Defense Working Capital Funds.....	234
Overseas Private Investment Corporation.....	720	Defense—Military Programs, Department of:	
Primary Care.....	325	Administrative Provisions.....	234
Procurement of Ammunition, Army.....	229	Aircraft Procurement, Air Force.....	230
Project-based Rental Assistance.....	474	Aircraft Procurement, Army.....	229
Public Law 480 Title I Direct Credit and Food for Progress.....	154	Aircraft Procurement, Navy.....	230
Railroad Rehabilitation and Improvement Program.....	762	Chemical Agents and Munitions Destruction, Defense.....	231
Repatriation Loans.....	681	Cooperative Threat Reduction Account.....	229
Rural Business.....	135	Counter-Islamic State of Iraq and Syria Train and Equip	
Rural Business Investment.....	140	Fund.....	229
Rural Community Facilities.....	125	Defense Health Program.....	228
Rural Economic Development Grants.....	134	Defense Production Act Purchases.....	231
Rural Economic Development Loans.....	138	Defense Working Capital Funds.....	234
Rural Electrification and Telecommunications Loans.....	146	Department of Defense Acquisition Workforce Development	
Rural Energy for America Program.....	140	Account.....	229
Rural Housing Insurance Fund.....	128	Department of Defense Base Closure Account.....	233
Rural Housing Voucher Account.....	125	Department of Defense Family Housing Improvement Fund.....	233
Rural Microentrepreneur Assistance Program.....	134	Drug Interdiction and Counter-Drug Activities, Defense.....	227
Rural Telephone Bank.....	149	Environmental Restoration, Formerly Used Defense Sites.....	228
Rural Water and Waste Disposal.....	143	Family Housing.....	233
Small Business Lending Fund.....	841	Family Housing Construction, Air Force.....	233
Sovereign Credit.....	718	Family Housing Construction, Army.....	233
Spectrum Auction.....	1082	Family Housing Construction, Navy and Marine Corps.....	233
TEACH Grant.....	256	Family Housing Operation and Maintenance:	
TIFIA General Fund.....	757	Air Force.....	233
TIFIA Highway Trust Fund.....	763	Army.....	233
Title 17 Innovative Technology Loan Guarantee Program.....	303	Defense-wide.....	233
Transmission Facility Financing.....	286	Navy and Marine Corps.....	233
Treasury International Assistance Programs.....	704	General and Administrative Provisions.....	234
Tribal Energy Loan Guarantee Program.....	306	Military Construction.....	232
Troubled Asset Relief Program, Housing Programs.....	840	Military Construction:	
Urban and Environmental Credit.....	727	Air Force.....	232
Veterans Housing Benefit Program Fund.....	896	Air Force Reserve.....	233
Water Infrastructure Finance and Innovation.....	953	Air National Guard.....	233
Water Infrastructure Finance and Innovation.....	919	Army.....	232
Crime Victims Fund.....	633	Army National Guard.....	232
Critical and Emerging Technologies.....	292	Army Reserve.....	233
Current Surveys and Programs.....	192	Defense-wide.....	232
Customer Experience.....	393	Navy and Marine Corps.....	232
Customer Protection Fund.....	1053	Navy Reserve.....	233
Cyber Security Initiatives.....	758	Military Personnel.....	225
Cybersecurity and Infrastructure Security Agency.....	434	Military Personnel:	
Cybersecurity Enhancement Account.....	822	Air Force.....	225
Cybersecurity Response and Recovery Fund.....	435	Army.....	225
Cybersecurity, Energy Security, and Emergency Response.....	287	Marine Corps.....	225
		Navy.....	225
<b>D</b>		Space Force.....	225
Damage Assessment and Restoration Revolving Fund:		Military Unaccompanied Housing Improvement Fund.....	234
Department of Agriculture, Natural Resources Conservation		Missile Procurement, Air Force.....	230
Service.....	121	Missile Procurement, Army.....	229
Department of Commerce, National Oceanic and Atmospheric		National Defense Stockpile Transaction Fund.....	234
Administration.....	207	National Guard Personnel, Air Force.....	225
Environmental Protection Agency.....	958	National Guard Personnel, Army.....	225
Debt Collection Fund:		North Atlantic Treaty Organization Security Investment	
Department of Health and Human Services, Program Support		Program.....	232
Center.....	394	Office of Inspector General.....	226
Department of the Treasury, Fiscal Service.....	847	Operation and Maintenance.....	226
Debt Reduction Financing Account:		Operation and Maintenance:	
Department of Agriculture, Foreign Agricultural Service.....	155	Air Force.....	226
Export-Import Bank of the United States.....	1076	Air Force Reserve.....	227
International Assistance Programs, United States International		Air National Guard.....	227
Development Finance Corporation.....	728	Army.....	226
Debt Restructuring.....	709	Army National Guard.....	227
Decommissioning Activities.....	512	Army Reserve.....	227
Defender Services.....	55	Defense-wide.....	226
Defense Environmental Cleanup.....	278	Marine Corps.....	226
Defense Health Program.....	228	Marine Corps Reserve.....	227
Defense Nuclear Facilities Safety Board, Salaries and Expenses.....	1061		

	Page		Page
Defense—Military Programs, Department of—Continued		Diplomatic Programs.....	671
Navy.....	226	Direct Efile Taskforce.....	862
Navy Reserve.....	227	Direct Loan Financing Account.....	726
Space Force.....	226	Disaster Assistance Direct Loan Financing Account.....	444
Operational Test and Evaluation, Defense.....	232	Disaster Assistance Direct Loan Program Account.....	443
Other Procurement, Air Force.....	231	Disaster Direct Loan Financing Account.....	1031
Other Procurement, Army.....	230	Disaster Education Recovery.....	273
Other Procurement, Navy.....	230	Disaster Loan Fund Liquidating Account.....	1032
Overseas Humanitarian, Disaster, and Civic Aid.....	228	Disaster Loans Program Account.....	1030
Procurement.....	229	Disaster Relief Fund.....	439
Procurement of Ammunition, Air Force.....	231	Discretionary Grants (Highway Trust Fund, Mass Transit Account).....	803
Procurement of Ammunition, Army.....	229	Disposal of Surplus Real and Related Personal Property.....	985
Procurement of Ammunition, Navy and Marine Corps.....	230	Distance Learning, Telemedicine, and Broadband Direct Loan Financing Account.....	151
Procurement of Weapons and Tracked Combat Vehicles, Army.....	229	Distance Learning, Telemedicine, and Broadband Program.....	150
Procurement, Defense-wide.....	231	District of Columbia Courts.....	1064
Procurement, Marine Corps.....	230	District of Columbia Crime Victims Compensation Fund.....	1065
Procurement, Space Force.....	230	District of Columbia Federal Pension Fund.....	1068
Research, Development, Test and Evaluation:		District of Columbia General and Special Payments.....	1067
Air Force.....	231	District of Columbia Judicial Retirement and Survivors Annuity Fund.....	1066
Army.....	231	District of Columbia:	
Defense-wide.....	231	District of Columbia Courts.....	1064
Navy.....	231	District of Columbia Crime Victims Compensation Fund.....	1065
Research, Development, Test, and Evaluation.....	231	District of Columbia Federal Pension Fund.....	1068
Research, Development, Test, and Evaluation, Space Force.....	231	District of Columbia General and Special Payments.....	1067
Reserve Personnel:		District of Columbia Judicial Retirement and Survivors Annuity Fund.....	1066
Air Force.....	225	Federal Payment for Defender Services in District of Columbia Courts.....	1064
Army.....	225	Federal Payment for Emergency Planning and Security Costs in the District of Columbia.....	1068
Marine Corps.....	225	Federal Payment for Resident Tuition Support.....	1067
Navy.....	225	Federal Payment for School Improvement.....	1067
Revolving and Management Funds.....	234	Federal Payment for Water and Sewer Services.....	1069
Shipbuilding and Conversion, Navy.....	230	Federal Payment to the District of Columbia Courts.....	1064
The Department of Defense Environmental Restoration Accounts.....	228	Federal Payment to the District of Columbia Judicial Retirement and Survivors Annuity Fund.....	1066
Title VIII—General Provisions.....	235	Federal Payment to the District of Columbia Pension Fund.....	1068
United States Court of Appeals for the Armed Forces.....	227	Federal Support for Economic Development and Management Reforms in the District.....	1067
Weapons Procurement, Navy.....	230	General and Administrative Provisions.....	1070
Delta Regional Authority.....	1061	Title VIII—General Provisions—District of Columbia.....	1070
Democracy Fund.....	692	Diversion Control Fee Account.....	618
Denali Commission.....	1062	DOD-VA Health Care Sharing Incentive Fund.....	882
Denali Commission Trust Fund.....	1063	Domestic Trafficking Victims' Fund.....	634
Denali Commission:		Donations.....	1012
Denali Commission Trust Fund.....	1063	Drug Enforcement Administration.....	616
Gifts and Donations, Denali Commission.....	1063	Drug Interdiction and Counter-Drug Activities, Defense.....	227
Department of Defense Acquisition Workforce Development Account.....	229	Dual Benefits Payments Account.....	1134
Department of Defense Base Closure Account.....	233	<b>E</b>	
Department of Defense Family Housing Improvement Fund.....	233	Early Retiree Reinsurance Program.....	363
Department of Defense Medicare-Eligible Retiree Health Care Fund.....	936	East-West Center.....	693
Department of Education Nonrecurring Expenses Fund.....	271	EB-5 Integrity Fund, Citizenship and Immigration Service.....	449
Department of Homeland Security.....	457	Economic Assistance Loans Liquidating Account.....	730
Department of Homeland Security Nonrecurring Expenses Fund.....	405	Economic Development Administration.....	190
Department-Wide Programs.....	579	Economic Development Assistance Programs.....	190
Department-Wide Systems and Capital Investments Programs.....	823	Economic Research Service.....	74
Departmental Administration:		Economic Stabilization Direct Loan Financing Account.....	831
Veterans Affairs, Department of.....	905	Economic Stabilization Program Account.....	831
Departmental Management:		Economic Support Fund.....	696
Commerce, Department of.....	187	Education Benefits Fund.....	937
Education, Department of.....	270	Education Construction.....	565
Health and Human Services, Department of.....	383	Education for the Disadvantaged.....	241
Labor, Department of.....	664	Education Stabilization Fund.....	241
Departmental Offices:		Education, Department of:	
Interior, Department of the.....	569	American Printing House for the Blind.....	248
Treasury, Department of the.....	821	Career, Technical and Adult Education.....	249
Deposit Insurance.....	1085	College Housing and Academic Facilities Loans: Financing Account.....	252
Deposit Insurance Fund.....	1085	Liquidating Account.....	253
Detailed Budget Estimates, Explanation of Estimates.....	3		
Development Assistance Program.....	710		
Development Fund for Africa.....	712		
Digital Equity.....	219		
Digital Television Transition and Public Safety Fund.....	220		

	Page		Page
Education, Department of—Continued		Emergency:	
Program Account.....	252	Capital Investment Fund.....	839
Department of Education Nonrecurring Expenses Fund.....	271	Citrus Disease Research and Development Trust Fund.....	83
Departmental Management.....	270	Connectivity Fund for Educational Connections and Devices.....	1084
Disaster Education Recovery.....	273	Conservation Program.....	101
Education for the Disadvantaged.....	241	EIDL Grants.....	1023
Education Stabilization Fund.....	241	Forest Restoration Program.....	101
English Language Acquisition.....	245	Fund.....	1120
Federal Direct Student Loan Program Account.....	259	Fund, Western Area Power Administration.....	314
Federal Direct Student Loan Program Financing Account.....	261	Homeowners' Relief Financing Account.....	483
Federal Family Education Loan Liquidating Account.....	267	Homeowners' Relief Fund.....	483
Federal Family Education Loan Program Account.....	262	Preparedness Grants.....	808
Federal Family Education Loan Program Financing Account.....	263	Relief Program.....	775
Federal Student Loan Reserve Fund.....	258	Rental Assistance.....	834
Gallaudet University.....	248	Watershed Protection.....	119
General and Administrative Provisions.....	273	Employee Benefits Security Administration.....	648
General Fund Receipt Accounts.....	273	Employees and Retired Employees Health Benefits Funds.....	1021
General Provisions.....	273	Employees Life Insurance Fund.....	1020
Health Education Assistance Loans Financing Account.....	268	Employment and Training Administration.....	637
Health Education Assistance Loans Liquidating Account.....	269	Enduring Welcome Administration and Support.....	690
Health Education Assistance Loans Program Account.....	268	Energy Assistance Payments.....	132
Higher Education.....	250	Energy Community Revitalization Program.....	585
Historically Black College and University Capital Financing Direct		Energy Efficiency and Renewable Energy.....	288
Loan Financing Account.....	253	Energy Employees Occupational Illness Compensation Fund.....	652
Howard University.....	251	Energy Information Administration.....	297
Impact Aid.....	241	Energy Programs.....	281
Indian Education.....	243	Energy Projects.....	309
Innovation and Improvement.....	244	Energy Security.....	862
Institute of Education Sciences.....	269	Energy Security and Infrastructure Modernization Fund.....	296
National Technical Institute for the Deaf.....	248	Energy Supply and Conservation.....	283
Office for Civil Rights.....	272	Energy, Department of:	
Office of Career, Technical, and Adult Education.....	249	Advanced Research Projects Agency—Energy.....	282
Office of Elementary and Secondary Education.....	241	Advanced Technology Vehicles Manufacturing Direct Loan	
Office of English Language Acquisition.....	245	Financing Account.....	302
Office of Federal Student Aid.....	254	Advanced Technology Vehicles Manufacturing Loan Program	
Office of Innovation and Improvement.....	244	Account.....	302
Office of Inspector General.....	272	America Energy Independence Fund.....	287
Office of Postsecondary Education.....	250	Bonneville Power Administration Fund.....	316
Office of Special Education and Rehabilitative Services.....	245	Carbon Dioxide Transportation Infrastructure Finance and	
Program Administration.....	270	Innovation Program Account.....	305
Rehabilitation Services.....	246	Clean Coal Technology.....	299
Safe Schools and Citizenship Education.....	243	Colorado River Basins Power Marketing Fund, Western Area Power	
School Improvement Programs.....	242	Administration.....	315
Special Education.....	245	Construction, Rehabilitation, Operation and Maintenance, Western	
Student Aid Administration.....	256	Area Power Administration.....	312
Student Financial Assistance.....	254	Continuing Fund, Southeastern Power Administration.....	310
Student Financial Assistance Debt Collection.....	258	Continuing Fund, Southwestern Power Administration.....	312
Student Loan Acquisition Account.....	265	Critical and Emerging Technologies.....	292
TEACH Grant Financing Account.....	257	Cybersecurity, Energy Security, and Emergency Response.....	287
TEACH Grant Program Account.....	256	Defense Environmental Cleanup.....	278
Temporary Student Loan Purchase Authority Conduit Financing		Defense Nuclear Nonproliferation.....	277
Account.....	266	Defense Nuclear Waste Disposal.....	280
Temporary Student Loan Purchase Authority Financing		Defense Production Act.....	309
Account.....	264	Departmental Administration.....	318
Educational and Cultural Exchange Programs.....	675	Electricity.....	284
Educational Benefits.....	937	Emergency Fund, Western Area Power Administration.....	314
EEOC Education, Technical Assistance, and Training Revolving		Energy Efficiency and Renewable Energy.....	288
Fund.....	1073	Energy Information Administration.....	297
Election Assistance Commission:		Energy Programs.....	281
Election Data Collection Grants.....	1072	Energy Projects.....	309
Election Security Grants.....	1072	Energy Security and Infrastructure Modernization Fund.....	296
Salaries and Expenses.....	1071	Energy Supply and Conservation.....	283
Election Data Collection Grants.....	1072	Environmental and Other Defense Activities.....	278
Election Security Grants.....	1072	Environmental Reviews.....	309
Elective Payment for Energy Property and Electricity Produced from		Falcon and Amistad Operating and Maintenance Fund.....	314
Certain Renewable Resources, Etc.....	861	Federal Energy Regulatory Commission.....	297
Electric or Low-Emitting Ferry Program.....	802	Federal Salaries and Expenses.....	275
Electric Reliability Organization.....	1158	Fossil Energy.....	293
Electricity.....	284	General and Administrative Provisions.....	321
Electronic System for Travel Authorization.....	414	General Fund Receipt Accounts.....	321
Embassy Security, Construction, and Maintenance.....	676	General Provisions.....	321
Emergencies in the Diplomatic and Consular Service.....	678	Grid Deployment.....	285

	Page		Page
Energy, Department of—Continued		Environmental Protection Agency—Continued	
Isotope Production and Distribution Program Fund.....	301	Office of Inspector General.....	945
National Energy Technology Laboratory Research and Development.....	295	Payment to the Hazardous Substance Superfund.....	955
National Nuclear Security Administration.....	275	Payment to the Leaking Underground Storage Tank Trust Fund.....	955
Naval Petroleum and Oil Shale Reserves.....	295	Pesticide Registration Fund.....	956
Naval Reactors.....	275	Reregistration and Expedited Processing Revolving Fund.....	956
Non-defense Environmental Cleanup.....	293	Science and Technology.....	945
Northeast Home Heating Oil Reserve.....	299	State and Tribal Assistance Grants.....	950
Nuclear Energy.....	283	TSCA Service Fee Fund.....	955
Nuclear Waste Disposal.....	300	Water Infrastructure Finance and Innovation Direct Loan Financing Account.....	954
Office of Clean Energy Demonstrations.....	291	Water Infrastructure Finance and Innovation Program Account.....	953
Office of Indian Energy Policy and Programs.....	292	Working Capital Fund.....	958
Office of Inspector General.....	320	Environmental Restoration, Formerly Used Defense Sites.....	228
Office of Manufacturing and Energy Supply Chains.....	290	Environmental Review Improvement Fund.....	1095
Office of Technology Transitions.....	290	Environmental Reviews.....	309
Operation and Maintenance, Southeastern Power Administration.....	310	Environmental Services.....	955
Operation and Maintenance, Southwestern Power Administration.....	311	Equal Employment Opportunity Commission:	
Other Defense Activities.....	279	EEOC Education, Technical Assistance, and Training Revolving Fund.....	1073
Payments to States under Federal Power Act.....	299	Salaries and Expenses.....	1072
Power Marketing Administration.....	310	Equity Investments Account.....	723
Science.....	281	Essential Air Service and Rural Airport Improvement Fund.....	760
SPR Petroleum Account.....	296	Exchange Stabilization Fund.....	830
Strategic Petroleum Reserve.....	295	Executive Office for Immigration Review.....	596
Title 17 Innovative Technology Direct Loan Financing Account.....	305	Executive Office of the President:	
Title 17 Innovative Technology Guaranteed Loan Financing Account.....	308	Administrative Provisions.....	979
Title 17 Innovative Technology Loan Guarantee Program.....	303	Council of Economic Advisers.....	967
Title V—General Provisions.....	324	Council on Environmental Quality and Office of Environmental Quality.....	968
Transmission Facilitation Fund.....	287	Executive Residence at the White House.....	965
Transmission Facility Financing Direct Loan Financing Account.....	308	General and Administrative Provisions.....	979
Transmission Facility Financing Program Account.....	286	General Fund Payment to the Trade Enforcement Trust Fund.....	975
Tribal Energy Direct Loan Financing Account.....	307	General Fund Receipt Accounts.....	979
Tribal Energy Loan Guarantee Program.....	306	Information Technology Oversight and Reform.....	977
Tribal Indian Energy Resource Development Loan Guarantee Financing Account.....	307	Intellectual Property Enforcement Coordinator.....	976
Ultra-deepwater and Unconventional Natural Gas and Other Petroleum Research Fund.....	299	Management Fund, Office of Environmental Quality.....	968
Uranium Enrichment Decontamination and Decommissioning Fund.....	300	National Security Council and Homeland Security Council.....	969
Weapons Activities.....	276	National Space Council.....	973
Western Area Power Administration, Borrowing Authority, Recovery Act.....	313	Office of Administration.....	970
Working Capital Fund.....	320	Office of Management and Budget.....	971
Enforcement.....	858	Office of National Drug Control Policy.....	972
English Language Acquisition.....	245	Office of Science and Technology Policy.....	973
Enhanced Inspectional Services.....	412	Office of the National Cyber Director.....	969
Entrepreneurial Development Program.....	1025	Office of the United States Trade Representative.....	974
Environmental and Other Defense Activities.....	278	Operating Expenses.....	965
Environmental Compliance and Restoration.....	423	Presidential Transition Administrative Support.....	970
Environmental Dispute Resolution Fund.....	1105	Salaries and Expenses:	
Environmental Health (LHHS and Interior).....	327	Council of Economic Advisers.....	967
Environmental Improvement and Restoration Fund:		National Security Council and Homeland Security Council.....	969
Department of Commerce, National Oceanic and Atmospheric Administration.....	206	Office of Administration.....	970
Department of the Interior, Departmental Offices.....	573	Office of Management and Budget.....	971
Environmental Programs and Management.....	947	Office of National Drug Control Policy.....	972
Environmental Protection Agency:		Office of the National Cyber Director.....	969
Administrative Provisions.....	963	Office of the United States Trade Representative.....	974
Buildings and Facilities.....	950	Special Assistance to the President and the Official Residence of the Vice President.....	967
Damage Assessment and Restoration Revolving Fund.....	958	The White House.....	965
Environmental Programs and Management.....	947	Special Assistance to the President and the Official Residence of the Vice President.....	967
Environmental Services.....	955	Spectrum Relocation Fund.....	978
General Fund Receipt Accounts.....	963	Submarine Security Activities.....	977
Hazardous Substance Superfund.....	959	The White House.....	965
Hazardous Waste Electronic Manifest System Fund.....	957	Trade Enforcement Trust Fund.....	975
Inland Oil Spill Programs.....	962	Unanticipated Needs.....	976
Leaking Underground Storage Tank Trust Fund.....	961	United States DOGE Service.....	976
		White House Repair and Restoration.....	966
		Executive Offices.....	493
		Executive Operations.....	69
		Executive Residence at the White House.....	965

	Page		Page
Expense Allowances.....	13	Federal Aid in Wildlife Restoration.....	541
Expense Allowances of the Secretary of the Senate, Sergeant at Arms and Doorkeeper of the Senate, and Secretaries for the Majority and Minority of the Senate.....	13	Federal Assistance:	
Expenses.....	927	Citizenship and Immigration Services.....	446
Expenses and Refunds, Inspection and Grading of Farm Products:		Department of Homeland Security:	
Department of Agriculture, Agricultural Marketing Service.....	94	Countering Weapons of Mass Destruction Office.....	456
Department of Agriculture, Food Safety and Inspection Service.....	88	Federal Emergency Management Agency.....	436
Expenses of Transportation Audit Contracts and Contract		Office of the Secretary and Executive Management.....	402
Administration.....	985	Federal Aviation Administration.....	765
Expenses, Customer Protection Fund.....	1053	Federal Buildings Fund.....	981
Expenses, National Security Commission on Artificial		Federal Bureau of Investigation.....	614
Intelligence.....	1119	Federal Capital Revolving Fund.....	983
Expenses, Presidential Transition.....	991	Federal Citizen Services Fund.....	993
Expenses, Public Law 480, Foreign Assistance Programs, Agriculture		Federal Communications Commission:	
Liquidating Account.....	156	Administrative Provisions.....	1084
Explanation of Estimates.....	3	Affordable Connectivity Fund.....	1083
Exploration.....	999	Emergency Connectivity Fund for Educational Connections and	
Export-Import Bank Direct Loan Financing Account.....	1076	Devices.....	1084
Export-Import Bank Guaranteed Loan Financing Account.....	1077	General Fund Receipt Accounts.....	1084
Export-Import Bank Loans Program Account.....	1074	Salaries and Expenses.....	1080
Export-Import Bank of the United States Liquidating Account.....	1078	Secure and Trusted Communications Networks Act Reimbursement	
Export-Import Bank of the United States:		Program.....	1083
Debt Reduction Financing Account.....	1076	Spectrum Auction Direct Loan Financing Account.....	1083
Export-Import Bank Direct Loan Financing Account.....	1076	Spectrum Auction Program Account.....	1082
Export-Import Bank Guaranteed Loan Financing Account.....	1077	Telecommunications Relay Services Fund, Federal Communications	
Export-Import Bank Loans Program Account.....	1074	Commission.....	1082
Export-Import Bank of the United States Liquidating		TV Broadcaster Relocation Fund.....	1084
Account.....	1078	Universal Service Fund.....	1081
General and Administrative Provisions.....	1079	Federal Crop Insurance Corporation Fund.....	97
General Fund Receipt Accounts.....	1079	Federal Deposit Insurance Corporation:	
Inspector General.....	1074	Deposit Insurance.....	1085
Extension Activities.....	82	Deposit Insurance Fund.....	1085
Exxon Valdez Restoration Program.....	582	FDIC—Office of Inspector General.....	1087
<b>F</b>		FSLIC Resolution.....	1086
Facilities and Equipment.....	766	FSLIC Resolution Fund.....	1086
Facilities and Equipment (Airport and Airway Trust Fund).....	772	Office of Inspector General.....	1087
Facilities Capital.....	1144	Orderly Liquidation.....	1086
Facilities Management and Construction.....	217	Orderly Liquidation Fund.....	1086
Fair Housing Activities.....	492	Federal Direct Student Loan Program Account.....	259
Falcon and Amistad Operating and Maintenance Fund.....	314	Federal Direct Student Loan Program Financing Account.....	261
Family Housing.....	233	Federal Disability Insurance Trust Fund.....	1039
Family Housing Construction, Air Force.....	233	Federal Drug Control Programs:	
Family Housing Construction, Army.....	233	High Intensity Drug Trafficking Areas Program.....	1087
Family Housing Construction, Navy and Marine Corps.....	233	Other Federal Drug Control Programs.....	1088
Family Housing Operation and Maintenance, Air Force.....	233	Federal Election Commission, Salaries and Expenses.....	1088
Family Housing Operation and Maintenance, Army.....	233	Federal Emergency Management Agency.....	436
Family Housing Operation and Maintenance, Defense-wide.....	233	Federal Energy Regulatory Commission.....	297
Family Housing Operation and Maintenance, Navy and Marine		Federal Family Education Loan Liquidating Account.....	267
Corps.....	233	Federal Family Education Loan Program Account.....	262
Farm Credit Administration, Limitation on Administrative		Federal Family Education Loan Program Financing Account.....	263
Expenses.....	1079	Federal Financial Institutions Examination Council Activities.....	1089
Farm Credit Banks.....	1174	Federal Financial Institutions Examination Council Appraisal	
Farm Credit System Insurance Corporation, Farm Credit System		Subcommittee.....	1090
Insurance Fund.....	1080	Federal Financial Institutions Examination Council:	
Farm Credit System Insurance Fund.....	1080	Federal Financial Institutions Examination Council	
Farm Credit System:		Activities.....	1089
Agricultural Credit Bank.....	1173	Federal Financial Institutions Examination Council Appraisal	
Farm Credit Banks.....	1174	Subcommittee.....	1090
Federal Agricultural Mortgage Corporation.....	1174	Registry Fees.....	1090
Farm Production and Conservation.....	95	Federal Financing Bank.....	853
Farm Production and Conservation Business Center.....	95	Federal Highway Administration.....	775
Farm Security and Rural Investment Programs.....	116	Federal Home Loan Bank System, Federal Home Loan Banks.....	1172
Farm Service Agency.....	98	Federal Home Loan Banks.....	1172
Farm Storage Facility Direct Loan Financing Account.....	113	Federal Home Loan Mortgage Corporation:	
Farm Storage Facility Loans Program Account.....	112	Mortgage-backed Securities.....	1172
FDA Innovation, Cures Act.....	337	Portfolio Programs.....	1172
FDA Working Capital Fund.....	336	Federal Hospital Insurance Trust Fund.....	366
FDIC—Office of Inspector General.....	1087	Federal Housing Finance Agency, Administrative Expenses.....	1090
Federal Additional Unemployment Compensation Program,		Federal Housing Finance Agency:	
Recovery.....	642	Federal Housing Finance Agency, Administrative Expenses.....	1090
Federal Agricultural Mortgage Corporation.....	1174	Office of Inspector General.....	1091
		Federal Interest Liabilities to States.....	849
		Federal Judicial Center.....	60

	Page		Page
Federal Labor Relations Authority, Salaries and Expenses.....	1092	FHA-Mutual Mortgage and Cooperative Housing Insurance Funds Liquidating Account.....	481
Federal Law Enforcement Training Centers.....	450	FHA-Mutual Mortgage Insurance Capital Reserve Account.....	480
Federal Maritime Commission:		FHA-Mutual Mortgage Insurance Guaranteed Loan Financing Account.....	479
General Fund Receipt Accounts.....	1094	FHA-Mutual Mortgage Insurance Program Account.....	478
Salaries and Expenses.....	1093	Filipino Veterans Equity Compensation Fund.....	893
Federal Mediation and Conciliation Service, Salaries and Expenses.....	1094	Financial Agent Services.....	849
Federal Mine Safety and Health Review Commission, Salaries and Expenses.....	1095	Financial Assistance Oversight and Technical Assistance.....	797
Federal Motor Carrier Safety Administration.....	783	Financial Crimes Enforcement Network.....	845
Federal National Mortgage Association:		Financial Integrity Fund.....	845
Mortgage-backed Securities.....	1171	Financial Management Capital.....	757
Portfolio Programs.....	1171	Financial Research Fund.....	828
Federal Old-age and Survivors Insurance Trust Fund.....	1038	Financing Vehicles and the Board of Governors of the Federal Reserve:	
Federal Payment for:		Board of Governors of the Federal Reserve System.....	1169
Defender Services in District of Columbia Courts.....	1064	Resolution Funding Corporation.....	1169
Emergency Planning and Security Costs in the District of Columbia.....	1068	First Responder Network Authority.....	221
Resident Tuition Support.....	1067	Fiscal Service.....	846
School Improvement.....	1067	Fisheries Disaster Assistance.....	205
Water and Sewer Services.....	1069	Fisheries Enforcement Asset Forfeiture Fund.....	204
Federal Payment to:		Fisheries Finance Direct Loan Financing Account.....	208
Morris K. Udall and Stewart L. Udall Foundation Trust Fund.....	1104	Fisheries Finance Program Account.....	207
the Court Services and Offender Supervision Agency for the District of Columbia.....	1060	Fishermen's Contingency Fund.....	205
the District of Columbia Courts.....	1064	Fishermen's Guaranty Fund.....	694
the District of Columbia Judicial Retirement and Survivors Annuity Fund.....	1066	Fishermen's Protective Fund.....	694
the District of Columbia Pension Fund.....	1068	Flexible Benefits Plan Reserve.....	1017
the District of Columbia Public Defender Service.....	1133	Flexible Subsidy Fund.....	476
Federal Payments to the Railroad Retirement Accounts.....	1135	Flood Control and Coastal Emergencies.....	924
Federal Permitting Improvement Steering Council, Environmental Review Improvement Fund.....	1095	Flood Hazard Mapping and Risk Analysis Program.....	441
Federal Prison Industries, Incorporated.....	623	Food and Drug Administration.....	334
Federal Prison System.....	621	Food and Nutrition Service.....	157
Federal Prisoner Detention.....	605	Food for Peace Title II Grants.....	154
Federal Protective Service.....	404	Food Safety and Inspection Service.....	87
Federal Railroad Administration.....	791	Food Supply Chain and Agriculture Pandemic Response Guaranteed Loans Financing Account.....	68
Federal Reserve Bank Reimbursement Fund.....	848	Food Supply Chain and Agriculture Pandemic Response Program Account.....	67
Federal Retirement Thrift Investment Board:		Foreign Agricultural Service.....	152
Information Schedules for the Thrift Savings Fund.....	1159	Foreign Assistance Programs.....	153
Program Expenses.....	1159	Foreign Currency Fluctuations.....	731
Federal Salaries and Expenses.....	275	Foreign Currency Fluctuations Account.....	938
Federal Ship Financing Fund Fishing Vessels Liquidating Account.....	209	Foreign Military Financing Direct Loan Financing Account.....	701
Federal Student Loan Reserve Fund.....	258	Foreign Military Financing Guaranteed Loan Financing Account.....	702
Federal Supplementary Medical Insurance Trust Fund.....	369	Foreign Military Financing Loan Program Account.....	701
Federal Support for Economic Development and Management Reforms in the District.....	1067	Foreign Military Financing Program.....	697
Federal Tax Lien Revolving Fund.....	873	Foreign Military Loan Liquidating Account.....	702
Federal Trade Commission:		Foreign Military Sales Trust Fund.....	737
General Fund Receipt Accounts.....	1097	Foreign Service National Defined Contributions Retirement Fund.....	680
Salaries and Expenses.....	1096	Foreign Service National Separation Liability Trust Fund:	
Federal Transit Administration.....	798	Department of Agriculture, Foreign Agricultural Service.....	156
Federal Trust Programs.....	567	Department of State, Administration of Foreign Affairs.....	683
Federal Unemployment Benefits and Allowances.....	639	International Assistance Programs, Agency for International Development.....	719
Federal-aid Highways.....	779	U.S. Agency for Global Media.....	1153
Federal-State Partnership for Intercity Passenger Rail Grants.....	796	Foreign Service Retirement and Disability Fund.....	682
Federally Created Non-Federal Entities.....	1157	Forest and Rangeland Research.....	162
Fedlink Program and Federal Research Program.....	32	Forest and Wildlife Conservation, Military Reservations.....	942
Fee Funded Inspection, Weighing, and Examination Services.....	91	Forest Service.....	161
Fees and Expenses of Witnesses.....	606	Forest Service Operations.....	170
Fees of Jurors and Commissioners.....	56	Forest Service Permanent Appropriations.....	175
Ferry Service for Rural Communities.....	801	Forest Service Trust Funds.....	178
Fha-General and Special Risk:		Formerly Utilized Sites Remedial Action Program.....	926
Direct Loan Financing Account.....	485	Formula Grants.....	799
Guaranteed Loan Financing Account.....	485	Fossil Energy.....	293
Insurance Funds Liquidating Account.....	486	Franchise Fund.....	914
Program Account.....	484	FSLIC Resolution.....	1086
FHA-Loan Guarantee Recovery Fund Financing Account.....	487	FSLIC Resolution Fund.....	1086
		Funds for Strengthening Markets, Income, and Supply (section 32).....	93

## G

Gallaudet University.....	248
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	Page		Page
General Activities.....	988	General Services Administration—Continued	
General Administration.....	908	Acquisition Workforce Training Fund.....	992
General Departmental Management.....	383	Administrative Provisions.....	995
General Expenses.....	16	Allowances and Office Staff for Former Presidents.....	991
General Fund Payment To National Surface Transportation and Innovative Finance Bureau Highway Trust Fund Account, Upward Reestimates.....	749	Asset Proceeds and Space Management Fund.....	984
General Fund Payment to the Trade Enforcement Trust Fund.....	975	Civilian Board of Contract Appeals.....	990
General Fund Payment, Armed Forces Retirement Home.....	939	Disposal of Surplus Real and Related Personal Property.....	985
General Fund Receipt Accounts:		Expenses of Transportation Audit Contracts and Contract Administration.....	985
Agriculture, Department of.....	181	Expenses, Presidential Transition.....	991
Commerce, Department of.....	221	Federal Buildings Fund.....	981
Corporation for National and Community Service.....	1058	Federal Capital Revolving Fund.....	983
Corps of Engineers—Civil Works.....	933	Federal Citizen Services Fund.....	993
Education, Department of.....	273	General Activities.....	988
Energy, Department of.....	321	General and Administrative Provisions.....	994
Environmental Protection Agency.....	963	General Fund Receipt Accounts.....	994
Executive Office of the President.....	979	Government-wide Policy.....	988
Export-Import Bank of the United States.....	1079	Office of Inspector General.....	990
Federal Communications Commission.....	1084	Operating Expenses.....	989
Federal Maritime Commission.....	1094	Pre-Election Presidential Transition.....	992
Federal Trade Commission.....	1097	Real Property Activities.....	981
General Services Administration.....	994	Real Property Relocation.....	984
Health and Human Services, Department of.....	398	Supply and Technology Activities.....	985
Homeland Security, Department of.....	457	Technology Modernization Fund.....	987
Housing and Urban Development, Department of.....	498	Working Capital Fund.....	994
Interior, Department of the.....	589	Geothermal Lease Revenues, Payment to Counties.....	572
International Assistance Programs.....	738	Gift and Trust Fund Accounts.....	33
Judicial Branch.....	62	Gift Shop, Decimal Classification, Photo Duplication, and Related Services.....	32
Justice, Department of.....	635	Gifts and Bequests:	
Labor, Department of.....	667	Department of Agriculture, Office of the Secretary.....	69
Legislative Branch.....	48	Department of Commerce, Departmental Management.....	189
National Aeronautics and Space Administration.....	1005	Department of the Treasury, Departmental Offices.....	844
National Science Foundation.....	1012	Gifts and Donations, African Development Foundation.....	734
Nuclear Regulatory Commission.....	1123	Gifts and Donations, Denali Commission.....	1063
Office of Personnel Management.....	1022	Gifts and Donations, National Endowment for the Arts.....	1115
Securities and Exchange Commission.....	1143	Gifts and Donations:	
Small Business Administration.....	1032	Department of Homeland Security, Office of the Secretary and Executive Management.....	402
Social Security Administration.....	1042	Department of the Interior, Bureau of Indian Affairs.....	563
State, Department of.....	695	Department of the Interior, Bureau of Indian Education.....	565
Transportation, Department of.....	818	Gifts to the United States for Reduction of the Public Debt.....	872
Treasury, Department of the.....	875	Global Agriculture and Food Security Program.....	703
Veterans Affairs, Department of.....	918	Global Health Programs.....	688
General Gift Fund.....	428	Global HIV/AIDs Initiative.....	688
General Operating Expenses, Veterans Benefits Administration.....	893	Global Security Contingency Fund.....	700
General Post Fund, National Homes.....	888	Government Accountability Office.....	38
General Provisions:		Government National Mortgage Association.....	489
Corps of Engineers—Civil Works.....	933	Government Payment for Annuity, Employee Life Insurance.....	1016
Department of Agriculture.....	185	Government Payment for Annuity, Employees Health Benefits.....	1016
Department of Agriculture (Title-wide).....	184	Government Publishing Office.....	36
Department of Commerce.....	222	Government Publishing Office Business Operations Revolving Fund.....	37
Department of Education.....	273	Government-Wide General Provisions.....	7
Department of Energy.....	321	Government-wide Policy.....	988
Department of Health and Human Services.....	398	Grants and Administration:	
Department of Health and Human Services (Title-wide).....	400	National Endowment for the Arts.....	1114
Department of Homeland Security.....	457	National Endowment for the Humanities.....	1116
Department of Housing and Urban Development.....	498	Grants for Construction of State Extended Care Facilities.....	906
Department of Justice.....	635	Grants for Construction of Veterans Cemeteries.....	907
Department of Labor.....	667	Grants to States for Medicaid.....	355
Department of the Interior.....	589	Grants to the National Railroad Passenger Corporation.....	793
Department of the Interior.....	591	Grants-in-Aid for Airports.....	767
Department of the Interior (Title-wide).....	594	Grants-in-aid for Airports (Airport and Airway Trust Fund).....	771
Department of the Treasury (Act-wide).....	876	Grassroots Source Water Protection Program.....	102
Department of Transportation.....	818	Great Lakes Authority.....	1148
Department of Transportation (Act-wide).....	819	Great Lakes St. Lawrence Seaway Development Corporation.....	804
Department of Veterans Affairs.....	918	Green and Resilient Retrofit Program for Multifamily Housing.....	477
Government-Wide.....	7	Green and Resilient Retrofit Program for Multifamily Housing Financing Account.....	477
International Assistance Programs.....	738		
Legislative Branch.....	48		
Nuclear Regulatory Commission.....	1123		
General Services Administration:			
Acquisition Services Fund.....	986		



	Page		Page
Green Retrofit Program for Multifamily Housing Financing Account.....	476	Health and Human Services, Department of—Continued	
Green Retrofit Program for Multifamily Housing, Recovery Act.....	476	Covered Countermeasure Process Fund.....	332
Grid Deployment.....	285	Customer Experience.....	393
GSE Mortgage-backed Securities Purchase Program Account.....	842	Debt Collection Fund.....	394
GSE Preferred Stock Purchase Agreements.....	842	Defense Production Act Medical Supplies Enhancement.....	390
Guam World War II Claims Fund.....	850	Departmental Management.....	383
Guaranteed Loan Financing Account.....	725	Early Retiree Reinsurance Program.....	363
Guarantees of Mortgage-backed Securities Capital Reserve Account.....	489	Environmental Health (LHHS and Interior).....	327
Guarantees of Mortgage-backed Securities Financing Account.....	490	FDA Innovation, Cures Act.....	337
Guarantees of Mortgage-backed Securities Liquidating Account.....	491	FDA Working Capital Fund.....	336
Guarantees of Mortgage-backed Securities Loan Guarantee Program Account.....	489	Federal Hospital Insurance Trust Fund.....	366
Gulf Coast Ecosystem Restoration Council.....	1097	Federal Supplementary Medical Insurance Trust Fund.....	369
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology.....	200	Food and Drug Administration.....	334
Gulf Coast Restoration Trust Fund.....	852	General and Administrative Provisions.....	398
<b>H</b>		General Departmental Management.....	383
H&L Fraud Prevention and Detection Fee.....	671	General Fund Receipt Accounts.....	398
H-1 B and L Fraud Prevention and Detection.....	657	General Provisions.....	398
H-1B and L Fraud Prevention and Detection Account.....	448	General Provisions (Title-Wide).....	400
H-1B Nonimmigrant Petitioner Account.....	448	Grants to States for Medicaid.....	355
Harbor Maintenance Trust Fund.....	930	Health Activities Funds.....	395
Harry S Truman Memorial Scholarship Trust Fund.....	1098	Health Care Fraud and Abuse Control Account.....	368
Harry S Truman Scholarship Foundation:		Health Center Guaranteed Loan Financing Account.....	340
Harry S Truman Memorial Scholarship Trust Fund.....	1098	Health Center Guaranteed Loan Financing Account, AHA.....	326
Payment to the Harry S Truman Scholarship Memorial Trust Fund.....	1098	Health Insurance Reform Implementation Fund.....	392
Hazardous Materials Safety.....	805	Health Resources and Services.....	338
Hazardous Substance Superfund.....	959	Health Resources and Services Administration.....	338
Hazardous Waste Electronic Manifest System Fund.....	957	Health Workforce.....	327
HCHB Renovation and Modernization.....	188	Healthcare Research and Quality.....	355
Health Activities Funds.....	395	HHS Accrual Contribution to the Uniformed Services Retiree Health Care Fund.....	394
Health and Human Services, Department of:		HHS Closeout Costs.....	393
10-Year Pediatric Research Initiative Fund.....	353	HHS Service and Supply Fund.....	395
Administration for a Healthy America.....	325	HIV/AIDS Programs.....	329
Administration for Children, Families, and Communities.....	371	Indian Health Facilities.....	343
Administration for Community Living.....	381	Indian Health Service.....	340
Administration for Strategic Preparedness and Response.....	382	Indian Health Services.....	340
Administrative Provisions, Indian Health Service.....	344	Infectious Diseases Rapid Response Reserve Fund.....	348
Advanced Research Projects Agency for Health, NIH.....	352	Low Income Home Energy Assistance.....	374
Affordable Insurance Exchange Grants.....	363	Maternal and Child Health.....	329
Agency for Healthcare Research and Quality.....	355	Maternal, Infant, and Early Childhood Home Visiting Programs.....	333
Agency for Toxic Substances and Disease Registry, Toxic Substances and Environmental Public Health.....	349	Medical Facilities Guarantee and Loan Fund.....	333
Aging and Disability Services Programs, Administration for Children, Families, and Communities.....	372	Medicare Health Information Technology Incentive Payments, Recovery Act.....	362
Aging and Disability Services Programs, Administration for Community Living.....	381	Medicare Hearings and Appeals.....	386
Assistant Secretary for a Healthy Future.....	387	Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund.....	370
Assistant Secretary for Consumer Product Safety.....	388	Mental and Behavioral Health.....	331
Assistant Secretary for Enforcement.....	390	Miscellaneous Trust Funds.....	396
Buildings and Facilities.....	347	National Institutes of Health.....	349
CDC Working Capital Fund.....	348	NIH Innovation, Cures Act.....	353
CDC-wide Activities and Program Support.....	345	No Surprises Implementation Fund.....	392
Center for Medicare and Medicaid Innovation.....	360	Nonrecurring Expenses Fund.....	391
Centers for Disease Control and Prevention.....	345	Office for Civil Rights.....	384
Centers for Medicare and Medicaid Services.....	355	Office of Inspector General.....	397
Child Care Entitlement to States.....	376	Office of Strategy.....	389
Child Enrollment Contingency Fund.....	361	Office of the National Coordinator for Health Information Technology.....	385
Children and Families Services Programs.....	378	Operations, Preparedness, and Emergency Response.....	382
Children's Health Insurance Fund.....	360	Payment to the FDA Innovation Account, CURES Act.....	337
Children's Research and Technical Assistance.....	379	Payment to the NIH Innovation Account, CURES Act.....	352
Consumer Operated and Oriented Plan:		Payments for Foster Care and Permanency.....	380
Financing Account.....	365	Payments for Tribal Leases.....	343
Program Account.....	365	Payments to:	
Program Contingency Fund.....	364	Health Care Trust Funds.....	357
Program Contingency Fund Financing Account.....	365	States for Child Support Enforcement and Family Support Programs.....	373
Contingency Fund.....	372	States for the Child Care and Development Block Grant.....	377
Contract Support Costs.....	342	Policy, Research, and Oversight.....	326
Cost-sharing Reductions.....	363	Pre-Existing Condition Insurance Plan Program.....	362
		Pregnancy Assistance Fund.....	393
		Prevention and Public Health Fund.....	393

	Page		Page
Health and Human Services, Department of—Continued		Homeland Security, Department of—Continued	
Primary Care.....	325	Administrative Provisions:	
Program Management.....	358	Countering Weapons of Mass Destruction Office.....	456
Program Support Center.....	394	Federal Emergency Management Agency.....	445
Promoting Safe and Stable Families.....	375	Office of Inspector General.....	408
Public Health and Social Services Emergency Fund.....	387	United States Secret Service.....	432
Quality Improvement Organizations.....	358	Air and Marine Interdiction, Operations, Maintenance, and	
Rate Review Grants.....	362	Procurement.....	412
Refugee and Entrant Assistance.....	374	Allowance for DHS Mandatory Request.....	457
Research, Development, and Procurement.....	382	Analysis and Operations.....	406
Retirement Pay and Medical Benefits for Commissioned		APEC Business Travel Card.....	415
Officers.....	394	Aquatic Resources Trust Fund.....	427
Revolving Fund for Certification and Other Services.....	338	Automation Modernization, Customs and Border Protection.....	411
Risk Adjustment Program Payments.....	363	Boat Safety.....	428
Salaries and Expenses.....	334	Border Security Fencing, Infrastructure, and Technology.....	411
Section 241 Evaluation Transactions Account.....	393	Citizenship and Immigration Services.....	446
Social Services Block Grant.....	378	Coast Guard Housing Fund.....	426
State Grants and Demonstrations.....	356	Contribution for Annuity Benefits, United States Secret	
Substance Abuse and Mental Health Services Administration.....	354	Service.....	431
Temporary Assistance for Needy Families.....	371	Countering Weapons of Mass Destruction Office.....	454
Toxic Substances and Environmental Public Health, Agency for		Cybersecurity and Infrastructure Security Agency.....	434
Toxic Substances and Disease Registry.....	349	Cybersecurity Response and Recovery Fund.....	435
Transfers from the Patient-Centered Outcomes Research Trust		Department of Homeland Security.....	457
Fund.....	391	Department of Homeland Security Nonrecurring Expenses	
Transitional Reinsurance Program.....	364	Fund.....	405
Vaccine Injury Compensation.....	332	Disaster Assistance Direct Loan Financing Account.....	444
Vaccine Injury Compensation Program Trust Fund.....	333	Disaster Assistance Direct Loan Program Account.....	443
World Trade Center Health Program Fund.....	330	Disaster Relief Fund.....	439
World Trade Center Health Program Fund for Certain WTC		EB-5 Integrity Fund, Citizenship and Immigration Service.....	449
Responders at the Pentagon and Shanksville, Pennsylvania.....	332	Electronic System for Travel Authorization.....	414
Health Care Fraud and Abuse Control Account.....	368	Enhanced Inspectional Services.....	412
Health Center Guaranteed Loan Financing Account.....	340	Environmental Compliance and Restoration.....	423
Health Center Guaranteed Loan Financing Account, AHA.....	326	Federal Assistance:	
Health Education Assistance Loans Financing Account.....	268	Citizenship and Immigration Services.....	446
Health Education Assistance Loans Liquidating Account.....	269	Countering Weapons of Mass Destruction Office.....	456
Health Education Assistance Loans Program Account.....	268	Federal Emergency Management Agency.....	436
Health Insurance Reform Implementation Fund.....	392	Office of the Secretary and Executive Management.....	402
Health Resources and Services.....	338	Federal Emergency Management Agency.....	436
Health Resources and Services Administration.....	338	Federal Law Enforcement Training Centers.....	450
Health Workforce.....	327	Federal Protective Service.....	404
Healthcare Research and Quality.....	355	Flood Hazard Mapping and Risk Analysis Program.....	441
Healthy Foods Financing Initiative.....	133	General and Administrative Provisions.....	457
Healthy Forests Reserve Program.....	121	General Fund Receipt Accounts.....	457
Helium Fund.....	509	General Gift Fund.....	428
Hermit's Peak/Calf Canyon Fire Assistance Account.....	440	General Provisions.....	457
HHS Accrual Contribution to the Uniformed Services Retiree Health		Gifts and Donations.....	402
Care Fund.....	394	H-1B and L Fraud Prevention and Detection Account.....	448
HHS Closeout Costs.....	393	H-1B Nonimmigrant Petitioner Account.....	448
HHS Service and Supply Fund.....	395	Hermit's Peak/Calf Canyon Fire Assistance Account.....	440
High Energy Cost Grants.....	143	Immigration Examinations Fee.....	447
High Intensity Drug Trafficking Areas Program:		Intelligence and Vetting.....	420
Department of Justice; State, Local, and Tribal Justice		International Registered Traveler.....	413
Assistance.....	628	Management Directorate.....	402
Federal Drug Control Programs.....	1087	Maritime Oil Spill Programs.....	429
High-Hazard Indian Dam Safety Deferred Maintenance Fund.....	557	Medicare-Eligible Retiree Health Fund Contribution, Homeland	
Higher Education.....	250	Security.....	425
Highway Infrastructure Programs.....	777	National Flood Insurance Fund.....	441
Highway Traffic Safety Grants.....	790	National Flood Insurance Reserve Fund.....	442
Highway Trust Fund.....	778	National Pre-disaster Mitigation Fund.....	443
Historic Preservation Fund.....	551	Office of Biometric Identity Management.....	405
Historically Black College and University Capital Financing Direct		Office of Inspector General.....	407
Loan Financing Account.....	253	Office of the Secretary and Executive Management.....	401
HIV/AIDS Programs.....	329	Oil Spill Liability Trust Fund.....	429
HIV/AIDS Working Capital Fund.....	711	Operations and Support:	
Holocaust Memorial Museum.....	1155	Analysis and Operations.....	406
Home Investment Partnership Program.....	470	Citizenship and Immigration Services.....	446
Home Ownership Preservation Equity Fund Financing Account.....	482	Countering Weapons of Mass Destruction Office.....	454
Home Ownership Preservation Equity Fund Program Account.....	482	Cybersecurity and Infrastructure Security Agency.....	434
Homeland Security, Department of:		Federal Emergency Management Agency.....	437
9-11 Response and Biometric Exit Account.....	415	Federal Law Enforcement Training Centers.....	450
Abandoned Seafarers Fund.....	426	Management Directorate.....	402
		Office of Inspector General.....	407

	Page		Page
Homeland Security, Department of—Continued		Housing and Urban Development, Department of—Continued	
Office of the Secretary and Executive Management.....	401	FHA-General and Special Risk Guaranteed Loan Financing	
Science and Technology.....	452	Account.....	485
Transportation Security Administration.....	419	FHA-General and Special Risk Insurance Funds Liquidating	
U.S. Customs and Border Protection.....	408	Account.....	486
U.S. Immigration and Customs Enforcement.....	416	FHA-General and Special Risk Program Account.....	484
United States Coast Guard.....	422	FHA-Loan Guarantee Recovery Fund Financing Account.....	487
United States Secret Service.....	430	FHA-Mutual Mortgage and Cooperative Housing Insurance Funds	
Procurement, Construction, and Improvements:		Liquidating Account.....	481
Countering Weapons of Mass Destruction Office.....	455	FHA-Mutual Mortgage Insurance Capital Reserve Account.....	480
Cybersecurity and Infrastructure Security Agency.....	434	FHA-Mutual Mortgage Insurance Guaranteed Loan Financing	
Federal Emergency Management Agency.....	444	Account.....	479
Federal Law Enforcement Training Centers.....	451	FHA-Mutual Mortgage Insurance Program Account.....	478
Management Directorate.....	403	Flexible Subsidy Fund.....	476
Office of the Secretary and Executive Management.....	402	General and Administrative Provisions.....	498
Science and Technology.....	453	General Fund Receipt Accounts.....	498
Transportation Security Administration.....	421	General Provisions.....	498
U.S. Customs and Border Protection.....	411	Government National Mortgage Association.....	489
U.S. Immigration and Customs Enforcement.....	418	Green and Resilient Retrofit Program for Multifamily	
United States Coast Guard.....	423	Housing.....	477
United States Secret Service.....	431	Green and Resilient Retrofit Program for Multifamily Housing	
Radiological Emergency Preparedness Program.....	438	Financing Account.....	477
Refunds, Transfers, and Expenses of Operation, Puerto Rico.....	413	Green Retrofit Program for Multifamily Housing Financing	
Research and Development:		Account.....	476
Countering Weapons of Mass Destruction Office.....	455	Green Retrofit Program for Multifamily Housing, Recovery	
Cybersecurity and Infrastructure Security Agency.....	435	Act.....	476
Science and Technology.....	453	Guarantees of Mortgage-Backed Securities:	
Transportation Security Administration.....	421	Capital Reserve Account.....	489
United States Coast Guard.....	424	Financing Account.....	490
United States Secret Service.....	432	Liquidating Account.....	491
Retired Pay.....	425	Loan Guarantee Program Account.....	489
Science and Technology.....	452	Home Investment Partnership Program.....	470
Supply Fund.....	426	Home Ownership Preservation Equity Fund Financing	
Transportation Security Administration.....	419	Account.....	482
Trust Fund Share of Expenses.....	428	Home Ownership Preservation Equity Fund Program	
U.S. Customs and Border Protection.....	408	Account.....	482
U.S. Customs Refunds, Transfers and Expenses, Unclaimed and		Homeless Assistance Grants.....	471
Abandoned Goods.....	416	Housing Certificate Fund.....	462
U.S. Immigration and Customs Enforcement.....	416	Housing Counseling Assistance.....	478
United States Coast Guard.....	422	Housing for Persons with Disabilities.....	475
United States Secret Service.....	430	Housing for the Elderly.....	474
Working Capital Fund.....	405	Housing for the Elderly or Handicapped Fund Liquidating	
Yard Fund.....	427	Account.....	487
Homeless Assistance Grants.....	471	Housing Opportunities for Persons with AIDS.....	472
Homeowner Assistance Fund.....	834	Housing Programs.....	474
Hope Reserve Fund.....	848	Housing Trust Fund.....	473
Host Country Resident Contractors Separation Liability Fund.....	731	Indian Housing Loan Guarantee Fund Financing Account.....	467
House Historic Buildings Revitalization Trust Fund.....	21	Indian Housing Loan Guarantee Fund Program Account.....	466
House of Representatives.....	14	Information Technology Fund.....	496
House Office Buildings.....	21	Lead Hazard Reduction.....	493
House Office Buildings Fund.....	21	Management and Administration.....	493
Housing and Other Credit Guaranty Programs Liquidating		Manufactured Housing Fees Trust Fund.....	488
Account.....	729	Native American Programs.....	464
Housing and Urban Development, Department of:		Native Hawaiian Housing Block Grant.....	466
Administrative Support Offices.....	494	Native Hawaiian Housing Loan Guarantee Fund Financing	
Assisted Housing Inspections and Risk Assessments.....	463	Account.....	468
Brownfields Redevelopment.....	473	Native Hawaiian Housing Loan Guarantee Fund Program	
Choice Neighborhoods Initiative.....	463	Account.....	468
Community Development Fund.....	468	Neighborhood Stabilization Program.....	472
Community Development Loan Guarantees Financing		Office of Inspector General.....	496
Account.....	470	Office of Lead Hazard Control and Healthy Homes.....	493
Community Development Loan Guarantees Program Account.....	469	Other Assisted Housing Programs.....	475
Community Planning and Development.....	468	Payment to Manufactured Housing Fees Trust Fund.....	488
Community Planning and Development.....	495	Policy Development and Research.....	491
Emergency Homeowners' Relief Financing Account.....	483	Preservation and Reinvestment Initiative for Community	
Emergency Homeowners' Relief Fund.....	483	Enhancement.....	471
Executive Offices.....	493	Program Offices.....	494
Fair Housing Activities.....	492	Project-based Rental Assistance.....	474
Fair Housing and Equal Opportunity.....	492	Public and Indian Housing Programs.....	461
FHA-General and Special Risk Direct Loan Financing		Public Housing Capital Fund.....	462
Account.....	485	Public Housing Fund.....	462
		Public Housing Operating Fund.....	462

	Page		Page
Housing and Urban Development, Department of—Continued		Inspector General—Continued	
Rental Housing Assistance Fund.....	476	Department of Health and Human Services, Office of Inspector	
Research and Technology.....	491	General.....	397
Revitalization of Severely Distressed Public Housing (HOPE		Department of Housing and Urban Development, Management	
VI).....	464	and Administration.....	496
Revolving Fund (liquidating Programs).....	473	Department of Justice; Justice Operations, Management, and	
Rural Housing and Economic Development.....	473	Accountability.....	597
Salaries and Expenses.....	496	Department of Labor, Office of Inspector General.....	663
Self-help and Assisted Homeownership Opportunity Program.....	472	Department of State, Administration of Foreign Affairs.....	675
Self-Sufficiency Programs.....	464	Department of the Treasury, Departmental Offices.....	824
State Rental Assistance Program.....	461	Department of Veterans Affairs, Departmental	
Tenant Based Rental Assistance.....	461	Administration.....	910
Title VI Indian Federal Guarantees Financing Account.....	465	Environmental Protection Agency.....	945
Working Capital Fund.....	497	Federal Deposit Insurance Corporation, FDIC Office of Inspector	
Housing Certificate Fund.....	462	General.....	1087
Housing Counseling Assistance.....	478	Federal Housing Finance Agency.....	1091
Housing Direct Loan Financing Account.....	897	General Services Administration, General Activities.....	990
Housing for Persons with Disabilities.....	475	Homeland Security, Department of.....	407
Housing for the Elderly.....	474	Interior, Department of the.....	577
Housing for the Elderly or Handicapped Fund Liquidating		National Aeronautics and Space Administration.....	1003
Account.....	487	National Science Foundation.....	1010
Housing Guaranteed Loan Financing Account.....	898	Nuclear Regulatory Commission.....	1123
Housing Liquidating Account.....	899	Office of Personnel Management.....	1015
Housing Opportunities for Persons with AIDS.....	472	Postal Service.....	1131
Housing Programs.....	474	Small Business Administration.....	1024
Housing Trust Fund.....	473	Social Security Administration.....	1037
Howard University.....	251	Transportation, Department of.....	809
		Inspectors General Council Fund.....	1059
I		Institute of American Indian and Alaska Native Culture and Arts	
Immigration Examinations Fee.....	447	Development, Payment to the Institute.....	1099
Impact Aid.....	241	Institute of Education Sciences.....	269
Independent Counsel.....	608	Institute of Museum and Library Services, Office of Museum and	
Indian Direct Loan Financing Account.....	560	Library Services: Grants and Administration.....	1099
Indian Education.....	243	Insular Affairs.....	574
Indian Guaranteed Loan Financing Account.....	562	Insurance of Debt Financing Account.....	726
Indian Guaranteed Loan Program Account.....	561	Insurance of Debt Program Account.....	721
Indian Health Facilities.....	343	Integrated Activities.....	80
Indian Health Service.....	340	Intellectual Property Enforcement Coordinator.....	976
Indian Health Services.....	340	Intelligence and Vetting.....	420
Indian Housing Loan Guarantee Fund Financing Account.....	467	Intelligence Community Management Account.....	1100
Indian Housing Loan Guarantee Fund Program Account.....	466	Inter-American Foundation.....	732
Indian Irrigation Fund.....	557	Interagency America the Beautiful Pass Revenues.....	929
Indian Land and Water Claim Settlements and Miscellaneous		Interagency Law Enforcement.....	614
Payments to Indians.....	558	Intercity Passenger Rail Grant Program.....	794
Indian Land Consolidation.....	558	Interest on Uninvested Funds.....	849
Indian Loan Guaranty and Insurance Fund Liquidating Account.....	563	Interest Paid to Credit Financing Accounts.....	850
Indian Water Rights and Habitat Acquisition Program.....	559	Interior Franchise Fund.....	583
Indian Water Rights Settlement Completion Fund.....	558	Interior, Department of the:	
Industrial Technology Services.....	212	Abandoned Mine Reclamation Fund.....	516
Infectious Diseases Rapid Response Reserve Fund.....	348	Abandoned Well Remediation Fund.....	503
Informant Payments.....	873	Administrative Provisions:	
Information Schedules for the Thrift Savings Fund.....	1159	Bureau of Indian Education.....	566
Information Technology Fund.....	496	Bureau of Land Management.....	511
Information Technology Oversight and Reform.....	977	Bureau of Reclamation.....	528
Information Technology System Modernization and Working Capital Fund:		Department-Wide Programs.....	586
Department of the Treasury, Departmental Offices.....	823	Departmental Offices.....	573
Small Business Administration.....	1026	Insular Affairs.....	576
Information Technology Systems.....	910	National Park Service.....	553
Inland Oil Spill Programs.....	962	United States Fish and Wildlife Service.....	544
Inland Waterways Trust Fund.....	931	United States Geological Survey.....	533
Innovation and Improvement.....	244	Aging Infrastructure Account.....	520
Inspector General:		Assistance to American Samoa Direct Loan Financing	
Export-Import Bank of the United States.....	1074	Account.....	576
International Assistance Programs, United States International		Assistance to Territories.....	575
Development Finance Corporation.....	724	Blackfeet Water Settlement Implementation Fund.....	521
Corporation for National and Community Service.....	1056	Bureau of Indian Affairs.....	553
Department of Agriculture, Office of Inspector General.....	73	Bureau of Indian Education.....	563
Department of Commerce, Departmental Management.....	188	Bureau of Land Management.....	501
Department of Defense—Military Programs, Operation and		Bureau of Ocean Energy Management.....	511
Maintenance.....	226	Bureau of Reclamation.....	518
Department of Education, Departmental Management.....	272	Bureau of Reclamation Direct Loan Financing Account.....	527
Department of Energy, Departmental Administration.....	320	Bureau of Reclamation Loan Liquidating Account.....	527

	Page		Page
Interior, Department of the—Continued		Interior, Department of the—Continued	
Bureau of Reclamation Loan Program Account.....	527	Miscellaneous Permanent Appropriations, United States Fish and Wildlife Service.....	542
Bureau of Safety and Environmental Enforcement.....	513	Miscellaneous Permanent Payment Accounts.....	507
Bureau of Trust Funds Administration.....	567	Miscellaneous Trust Funds, Bureau of Land Management.....	510
California Bay-Delta Restoration.....	519	Miscellaneous Trust Funds, National Park Service.....	553
Centennial Challenge.....	545	Multinational Species Conservation Fund.....	536
Central Hazardous Materials Fund.....	580	National Forests Fund, Payment to States.....	572
Central Utah Project.....	528	National Indian Gaming Commission.....	578
Central Utah Project Completion Account.....	528	National Indian Gaming Commission, Gaming Activity Fees.....	578
Central Valley Project Restoration Fund.....	523	National Park Medical Services Fund.....	549
Coastal Impact Assistance.....	541	National Park Service.....	544
Colorado River Dam Fund, Boulder Canyon Project.....	523	National Parks and Public Land Legacy Restoration Fund.....	584
Compact of Free Association.....	574	National Petroleum Reserve, Alaska.....	570
Construction (and Major Maintenance).....	547	National Recreation and Preservation.....	546
Construction (trust Fund).....	553	National Wildlife Refuge Fund.....	539
Construction, Bureau of Indian Affairs.....	556	Natural Resource Damage Assessment Fund.....	581
Construction, United States Fish and Wildlife Service.....	534	Neotropical Migratory Bird Conservation.....	536
Contract Support Costs.....	555	Nonrecurring Expenses Fund.....	573
Contributed Funds, United States Fish and Wildlife Service.....	543	North American Wetlands Conservation Fund.....	538
Contributed Funds, United States Geological Survey.....	532	Ocean Energy Management.....	511
Cooperative Endangered Species Conservation Fund.....	539	Office of Inspector General.....	577
Decommissioning Activities.....	512	Office of Natural Resources Revenue.....	579
Department-Wide Programs.....	579	Office of Surface Mining Reclamation and Enforcement.....	515
Departmental Offices.....	569	Office of the Solicitor.....	576
Education Construction.....	565	Offshore Safety and Environmental Enforcement.....	513
Energy Community Revitalization Program.....	585	Oil Spill Research.....	514
Environmental Improvement and Restoration Fund.....	573	Operation and Maintenance of Quarters.....	559
Exxon Valdez Restoration Program.....	582	Operation and Maintenance of Quarters, Bureau of Indian Education.....	563
Federal Aid in Wildlife Restoration.....	541	Operation of Indian Education Programs.....	564
Federal Trust Programs.....	567	Operation of Indian Programs.....	553
General and Administrative Provisions.....	589	Operation of the National Park System.....	544
General Fund Receipt Accounts.....	589	Oregon and California Grant Lands.....	502
General Provisions.....	591	Other Permanent Appropriations.....	551
General Provisions.....	589	Payment to Alaska, Arctic National Wildlife Refuge.....	571
General Provisions (Title-Wide).....	594	Payments for Tribal Leases.....	555
Geothermal Lease Revenues, Payment to Counties.....	572	Payments in Lieu of Taxes.....	580
Gifts and Donations, Bureau of Indian Affairs.....	563	Payments to States in Lieu of Coal Fee Receipts.....	517
Gifts and Donations, Bureau of Indian Education.....	565	Payments to the United States Territories, Fiscal Assistance.....	574
Helium Fund.....	509	Permanent Operating Funds.....	505
High-Hazard Indian Dam Safety Deferred Maintenance Fund.....	557	Policy and Administration.....	522
Historic Preservation Fund.....	551	Range Improvements.....	504
Indian Direct Loan Financing Account.....	560	Reclamation Fund.....	522
Indian Guaranteed Loan Financing Account.....	562	Reclamation Trust Funds.....	528
Indian Guaranteed Loan Program Account.....	561	Reclamation Water Settlements Fund.....	521
Indian Irrigation Fund.....	557	Recreation Enhancement Fee Program, FWS.....	540
Indian Land and Water Claim Settlements and Miscellaneous Payments to Indians.....	558	Recreation Fee Permanent Appropriations.....	550
Indian Land Consolidation.....	558	Regulation and Technology.....	515
Indian Loan Guaranty and Insurance Fund Liquidating Account.....	563	Resource Management.....	533
Indian Water Rights and Habitat Acquisition Program.....	559	Revolving Fund for Loans Liquidating Account.....	561
Indian Water Rights Settlement Completion Fund.....	558	Salaries and Expenses:	
Insular Affairs.....	574	Departmental Offices.....	569
Interior Franchise Fund.....	583	National Indian Gaming Commission.....	578
Land and Water Conservation Fund.....	573	Office of Inspector General.....	577
Landowner Incentive Program.....	537	Office of the Solicitor.....	576
Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes.....	571	San Gabriel Basin Restoration Fund.....	524
Low-Hazard Indian Dam Safety Deferred Maintenance Fund.....	557	San Joaquin Restoration Fund.....	524
Lower Colorado River Basin Development Fund.....	525	Selis-Qlispe Ksanka Settlement Trust Fund.....	563
LWCF Land Acquisition and Deferred Maintenance, Bureau of Land Management.....	503	Service Charges, Deposits, and Forfeitures.....	505
LWCF Land Acquisition and Deferred Maintenance, United States Fish and Wildlife Service.....	536	Sport Fish Restoration.....	542
LWCF Land Acquisition, State Assistance, and Deferred Maintenance.....	548	State Wildlife Grants.....	535
Management of Lands and Resources.....	501	States Share from Certain Gulf of America Leases.....	572
Migratory Bird Conservation Account.....	537	Supplemental Payments to UMWA Plans.....	517
Mineral Leasing and Associated Payments.....	570	Surveys, Investigations, and Research.....	530
Miscellaneous Permanent Appropriations, Bureau of Indian Affairs.....	559	Taos Settlement Fund.....	520
		Title IV—General Provisions.....	591
		Tribal Special Fund.....	568
		Tribal Trust Fund.....	568
		Trust Land Consolidation Fund.....	568
		U.S. Wildland Fire Service.....	586
		United States Fish and Wildlife Service.....	533

	Page		Page
Interior, Department of the—Continued		International Assistance Programs—Continued	
United States Geological Survey.....	530	Gifts and Donations, African Development Foundation.....	734
Upper Colorado River Basin Fund.....	526	Global Agriculture and Food Security Program.....	703
Urban Park and Recreation Fund.....	547	Global Security Contingency Fund.....	700
Utah Reclamation Mitigation and Conservation Account.....	529	Guaranteed Loan Financing Account.....	725
Visitor Experience Improvements Fund.....	546	HIV/AIDS Working Capital Fund.....	711
Water and Related Resources.....	518	Host Country Resident Contractors Separation Liability Fund.....	731
White Earth Settlement Fund.....	557	Housing and Other Credit Guaranty Programs Liquidating Account.....	729
Wildfire Suppression Operations Reserve Fund.....	588	Inspector General.....	724
Wildland Fire Management.....	582	Insurance of Debt Financing Account.....	726
Wildland Fire Service Operations.....	586	Insurance of Debt Program Account.....	721
Working Capital Fund, Bureau of Land Management.....	509	Inter-American Foundation.....	732
Working Capital Fund, Bureau of Reclamation.....	526	International Affairs Technical Assistance Program.....	708
Working Capital Fund, Department-Wide Programs.....	582	International Disaster Assistance.....	713
Working Capital Fund, United States Geological Survey.....	532	International Humanitarian Assistance.....	737
Intermediary Relending Program Fund Account.....	137	International Military Education and Training.....	698
Internal Revenue Collections for Puerto Rico.....	855	International Monetary Programs.....	734
Internal Revenue Service.....	857	International Organizations and Programs.....	709
Internal Revenue Service Oversight Board.....	874	International Security Assistance.....	696
International Affairs Technical Assistance Program.....	708	Loan Guarantees to Israel Financing Account.....	717
International Assistance Programs:		Loan Guarantees to Israel Program Account.....	717
African Development Foundation.....	733	Loans to International Monetary Fund.....	735
Agency for International Development.....	710	MENA Loan Guarantee Financing Account.....	718
America First Opportunity Fund.....	696	MENA Loan Guarantee Program Account.....	718
Assistance for Eastern Europe and the Baltic States.....	712	Microenterprise and Small Enterprise Development Guaranteed Loan Financing Account.....	728
Assistance for Europe, Eurasia and Central Asia.....	712	Microenterprise and Small Enterprise Development Program Account.....	728
Assistance for the Independent States of the Former Soviet Union.....	713	Military Debt Reduction Financing Account.....	703
Capital Investment Fund of the United States Agency for International Development.....	714	Military Sales Program.....	736
Central America and Caribbean Emergency Disaster Recovery Fund.....	697	Millennium Challenge Corporation.....	695
Child Survival and Health Programs.....	711	Miscellaneous Trust Funds, AID.....	720
Clean Technology Fund Loans Financing Account.....	710	Multilateral Assistance.....	703
Clean Technology Fund Program Account.....	703	National Security Engagement Account.....	699
Conflict Stabilization Operations.....	715	Nonproliferation, Antiterrorism, Demining, and Related Programs.....	699
Contribution to Multilateral Investment Guarantee Agency.....	706	Operating Expenses of the Agency for International Development.....	713
Contribution to the African Development Bank.....	707	Operating Expenses, Office of Inspector General.....	715
Contribution to the Asian Development Bank.....	706	Overseas Private Investment Corporation.....	720
Contribution to the European Bank for Reconstruction and Development.....	707	Overseas Private Investment Corporation Program Account.....	720
Contribution to the Inter-American Development Bank.....	706	Peace Corps.....	730
Contribution to the International Bank for Reconstruction and Development.....	705	Peace Corps Miscellaneous Trust Fund.....	732
Contribution to the International Development Association.....	705	Program Account.....	723
Contributions to IMF Facilities and Trust Funds Financing Account.....	735	Property Management Fund.....	716
Contributions to the International Fund for Agricultural Development.....	708	Sovereign Credit Direct Loan Financing Account.....	719
Contributions to the International Monetary Fund Facilities and Trust Funds.....	735	Sovereign Credit Program Account.....	718
Corporate Capital Account.....	721	Special Defense Acquisition Fund.....	736
Debt Reduction Financing Account.....	728	Trade and Development Agency.....	720
Debt Restructuring.....	709	Transition Initiatives.....	714
Development Assistance Program.....	710	Treasury International Assistance Programs.....	704
Development Fund for Africa.....	712	Treasury International Assistance Programs Guaranteed Loan Financing Account.....	704
Direct Loan Financing Account.....	726	Ukraine Loan Guarantees Financing Account.....	716
Economic Assistance Loans Liquidating Account.....	730	Undistributed State and USAID Cancellations, International Affairs Programs.....	738
Economic Support Fund.....	696	United States International Development Finance Corporation.....	721
Equity Investments Account.....	723	United States Quota, International Monetary Fund.....	734
Foreign Currency Fluctuations.....	731	Urban and Environmental Credit Guaranteed Loan Financing Account.....	727
Foreign Military Financing Direct Loan Financing Account.....	701	Urban and Environmental Credit Program Account.....	727
Foreign Military Financing Guaranteed Loan Financing Account.....	702	Working Capital Fund.....	716
Foreign Military Financing Loan Program Account.....	701	International Broadcasting Operations.....	1152
Foreign Military Financing Program.....	697	International Center, Washington, D.C.....	693
Foreign Military Loan Liquidating Account.....	702	International Commissions.....	685
Foreign Military Sales Trust Fund.....	737	International Disaster Assistance.....	713
Foreign Service National Separation Liability Trust Fund.....	719	International Fisheries Commissions.....	687
General and Administrative Provisions.....	738	International Humanitarian Assistance.....	737
General Fund Receipt Accounts.....	738	International Information Programs.....	674
General Provisions.....	738	International Leadership Fund.....	48

	Page		Page
International Litigation Fund.....	693	Judicial Survivors' Annuities Fund.....	61
International Military Education and Training.....	698	Judiciary Filing Fees.....	57
International Monetary Programs.....	734	Judiciary Information Technology Fund.....	58
International Narcotics Control and Law Enforcement.....	691	Judiciary Office Building Development and Operations Fund.....	24
International Organizations and Conferences.....	684	Justice Information Sharing Technology.....	595
International Organizations and Programs.....	709	Justice Operations, Management, and Accountability.....	595
International Registered Traveler.....	413	Justice Prisoner and Alien Transportation System Fund, U.S.	
International Security Assistance.....	696	Marshals.....	611
International Trade Administration.....	196	Justice, Department of:	
International Trade Commission, Salaries and Expenses.....	1100	Assets Forfeiture Fund.....	610
Investigations.....	924	Buildings and Facilities.....	622
Investor Protection Fund.....	1142	Bureau of Alcohol, Tobacco, Firearms and Explosives.....	619
IRS Miscellaneous Retained Fees.....	871	Commissary Funds, Federal Prisons (Trust Revolving Fund).....	624
Isotope Production and Distribution Program Fund.....	301	Community Oriented Policing Services.....	629
Israeli Arab and Eisenhower Exchange Fellowship Programs.....	694	Construction, Bureau of Alcohol, Tobacco, Firearms and	
IT Modernization.....	666	Explosives.....	620
IT Modernization and Working Capital.....	1014	Construction, Drug Enforcement Administration.....	618
IT System Modernization and Working Capital Fund.....	202	Construction, Federal Bureau of Investigation.....	616
<b>J</b>			
James Madison Memorial Fellowship Foundation, James Madison		Construction, Legal Activities and U.S. Marshals.....	605
Memorial Fellowship Trust Fund.....	1101	Crime Victims Fund.....	633
James Madison Memorial Fellowship Trust Fund.....	1101	Diversion Control Fee Account.....	618
Japan-United States Friendship Commission, Japan-United States		Domestic Trafficking Victims' Fund.....	634
Friendship Trust Fund.....	1102	Drug Enforcement Administration.....	616
Japan-United States Friendship Trust Fund.....	1102	Executive Office for Immigration Review.....	596
Job Access and Reverse Commute Grants.....	798	Federal Bureau of Investigation.....	614
Job Corps.....	637	Federal Prison Industries, Incorporated.....	623
John C. Stennis Center for Public Service Training and		Federal Prison System.....	621
Development.....	47	Federal Prisoner Detention.....	605
Joint Committee on Taxation.....	15	Fees and Expenses of Witnesses.....	606
Joint Department of Defense-Department of Veterans Affairs Medical		General and Administrative Provisions.....	635
Facility Demonstration Fund.....	886	General Fund Receipt Accounts.....	635
Joint Economic Committee.....	15	General Provisions.....	635
Joint Items.....	15	High Intensity Drug Trafficking Areas Program.....	628
Judicial Branch:		Independent Counsel.....	608
Administrative Office of the United States Courts.....	58	Interagency Law Enforcement.....	614
Administrative Provisions.....	62	Justice Information Sharing Technology.....	595
Care of the Building and Grounds.....	51	Justice Operations, Management, and Accountability.....	595
Chapter 7 Trustee Fund.....	59	Justice Prisoner and Alien Transportation System Fund, U.S.	
Court Security.....	56	Marshals.....	611
Courts of Appeals, District Courts, and Other Judicial Services.....	53	Juvenile Justice Programs.....	632
Defender Services.....	55	Legal Activities and U.S. Marshals.....	600
Federal Judicial Center.....	60	National Security Division.....	612
Fees of Jurors and Commissioners.....	56	Office of Inspector General.....	597
General and Administrative Provisions.....	62	Organized Crime and Drug Enforcement Task Forces.....	614
General Fund Receipt Accounts.....	62	Payment to Radiation Exposure Compensation Trust Fund.....	613
Judicial Officers' Retirement Fund.....	60	Public Safety Officer Benefits.....	633
Judicial Retirement Funds.....	60	Radiation Exposure Compensation.....	613
Judicial Survivors' Annuities Fund.....	61	Radiation Exposure Compensation Trust Fund.....	613
Judiciary Filing Fees.....	57	Research, Evaluation, and Statistics.....	624
Judiciary Information Technology Fund.....	58	Salaries and Expenses:	
Payment to Judiciary Trust Funds.....	60	Bureau of Alcohol, Tobacco, Firearms and Explosives.....	619
Registry Administration.....	57	Drug Enforcement Administration.....	616
Salaries and Expenses, Administrative Office of the United States		Federal Bureau of Investigation.....	614
Courts.....	58	Federal Prison System.....	621
Salaries and Expenses, Courts of Appeals, District Courts, and		Justice Operations, Management, and Accountability.....	595
Other Judicial Services.....	53	Legal Activities and U.S. Marshals.....	603
Salaries and Expenses, Federal Judicial Center.....	60	Legal Activities and U.S. Marshals.....	600
Salaries and Expenses, Supreme Court of the United States.....	51	Legal Activities and U.S. Marshals.....	602
Salaries and Expenses, United States Court of Appeals for the		Legal Activities and U.S. Marshals.....	602
Federal Circuit.....	52	Legal Activities and U.S. Marshals.....	604
Salaries and Expenses, United States Court of International		Legal Activities and U.S. Marshals.....	607
Trade.....	53	National Security Division.....	612
Salaries and Expenses, United States Sentencing Commission.....	62	United States Parole Commission.....	599
Supreme Court of the United States.....	51	State and Local Law Enforcement Assistance.....	625
United States Court of Appeals for the Federal Circuit.....	52	State, Local, and Tribal Justice Assistance.....	624
United States Court of Federal Claims Judges' Retirement		United States Parole Commission.....	599
Fund.....	61	United States Trustee System Fund.....	609
United States Court of International Trade.....	53	United States Victims of State Sponsored Terrorism Fund.....	609
United States Sentencing Commission.....	62	Victims Compensation Fund.....	608
Judicial Officers' Retirement Fund.....	60	Violence against Women Prevention and Prosecution	
Judicial Retirement Funds.....	60	Programs.....	630
		Working Capital Fund.....	598

	Page		Page
Juvenile Justice Programs.....	632	Legislative Branch—Continued	
<b>L</b>		Administrative Provisions:	
Labor, Department of:		House of Representatives.....	15
Administrative Expenses, Energy Employees Occupational Illness		Library of Congress.....	34
Compensation Fund.....	653	Senate.....	14
Advances to the Unemployment Trust Fund and Other Funds.....	643	Architect of the Capitol.....	18
Black Lung Disability Trust Fund.....	655	Awards and Settlements Funds.....	17
Bureau of Labor Statistics.....	662	Botanic Garden.....	26
Community Service Employment for Older Americans.....	638	Capitol Building.....	19
Departmental Management.....	664	Capitol Construction and Operations.....	18
Employee Benefits Security Administration.....	648	Capitol Grounds.....	20
Employment and Training Administration.....	637	Capitol Police.....	15
Energy Employees Occupational Illness Compensation Fund.....	652	Capitol Police Buildings, Grounds, and Security.....	23
Federal Additional Unemployment Compensation Program,		Capitol Power Plant.....	22
Recovery.....	642	Capitol Visitor Center.....	23
Federal Unemployment Benefits and Allowances.....	639	Capitol Visitor Center Revolving Fund.....	24
General and Administrative Provisions.....	667	Commission on Security and Cooperation in Europe: Salaries and	
General Fund Receipt Accounts.....	667	Expenses.....	41
General Provisions.....	667	Congressional Budget Office.....	18
H-1 B and L Fraud Prevention and Detection.....	657	Congressional Executive Commission on the People's Republic of	
IT Modernization.....	666	China.....	44
Job Corps.....	637	Congressional Publishing.....	36
Mine Safety and Health Administration.....	661	Congressional Research Service, Salaries and Expenses.....	30
Occupational Safety and Health Administration.....	659	Contingent Expenses of the Senate.....	13
Office of Disability Employment Policy.....	663	Cooperative Acquisitions Program Revolving Fund.....	31
Office of Federal Contract Compliance Programs.....	658	Copyright Office, Salaries and Expenses.....	29
Office of Inspector General.....	663	Expense Allowances.....	13
Office of Labor Management Standards.....	659	Expense Allowances of the Secretary of the Senate, Sergeant at	
Office of Workers' Compensation Programs.....	650	Arms and Doorkeeper of the Senate, and Secretaries for the	
Panama Canal Commission Compensation Fund.....	654	Majority and Minority of the Senate.....	13
Payments to the Unemployment Trust Fund.....	642	Fedlink Program and Federal Research Program.....	32
Pension Benefit Guaranty Corporation.....	649	General and Administrative Provisions.....	48
Pension Benefit Guaranty Corporation Fund.....	649	General Expenses.....	16
Program Administration.....	643	General Fund Receipt Accounts.....	48
Salaries and Expenses:		General Provisions.....	48
Bureau of Labor Statistics.....	662	Gift and Trust Fund Accounts.....	33
Departmental Management.....	664	Gift Shop, Decimal Classification, Photo Duplication, and Related	
Employee Benefits Security Administration.....	648	Services.....	32
Mine Safety and Health Administration.....	661	Government Accountability Office.....	38
Occupational Safety and Health Administration.....	659	Government Publishing Office.....	36
Office of Disability Employment Policy.....	663	Government Publishing Office Business Operations Revolving	
Office of Federal Contract Compliance Programs.....	658	Fund.....	37
Office of Labor Management Standards.....	659	House Historic Buildings Revitalization Trust Fund.....	21
Office of Workers' Compensation Programs.....	650	House of Representatives.....	14
Wage and Hour Division.....	657	House Office Buildings.....	21
Short Time Compensation Programs.....	642	House Office Buildings Fund.....	21
Special Benefits.....	651	International Leadership Fund.....	48
Special Benefits for Disabled Coal Miners.....	654	John C. Stennis Center for Public Service Training and	
Special Workers' Compensation Expenses.....	656	Development.....	47
State Unemployment Insurance and Employment Service		Joint Committee on Taxation.....	15
Operations.....	639	Joint Economic Committee.....	15
Title V—General Provisions.....	669	Joint Items.....	15
Training and Employment Services.....	637	Judiciary Office Building Development and Operations Fund.....	24
Unemployment Trust Fund.....	644	Legislative Branch Boards and Commissions.....	41
Veterans Employment and Training.....	646	Library Buildings and Grounds.....	22
Veterans' Employment and Training Service.....	646	Library of Congress.....	26
Wage and Hour Division.....	657	Library of Congress National Collection Stewardship Fund.....	28
Working Capital Fund.....	666	Medicaid and CHIP Payment and Access Commission.....	42
Land and Water Conservation Fund.....	573	Medicare Payment Advisory Commission.....	41
Landowner Incentive Program.....	537	Miscellaneous Items.....	13
Lead Hazard Reduction.....	493	National Library Service For The Blind And Print Disabled.....	30
Leaking Underground Storage Tank Trust Fund.....	961	Office of Congressional Accessibility Services.....	15
Leases of Lands Acquired for Flood Control, Navigation, and Allied		Office of Congressional Workplace Rights.....	17
Purposes.....	571	Office of Senate Legal Counsel.....	13
Legal Activities and U.S. Marshals.....	600	Office of the Attending Physician.....	15
Legal Services Corporation:		Office of the Legislative Counsel of the Senate.....	13
Administrative Provisions.....	1103	Official Mail Costs.....	14
Payment to the Legal Services Corporation.....	1102	Other Legislative Branch Boards and Commissions.....	47
Legislative Branch Boards and Commissions.....	41	Payment to the International Leadership Fund.....	46
Legislative Branch:		Payments to Copyright Owners.....	31
Architect of the Capitol.....	25	Public Information Programs of the Superintendent of Documents,	
		Salaries and Expenses.....	36



	Page		Page
Legislative Branch—Continued		Medical and Prosthetic Research.....	885
Recyclable Materials Revolving Fund.....	24	Medical Care Collections Fund.....	886
Salaries.....	15	Medical Center Research Organizations.....	1160
Salaries and Expenses, Congressional Budget Office.....	18	Medical Community Care.....	880
Salaries and Expenses, Government Accountability Office.....	38	Medical Facilities.....	883
Salaries and Expenses, House of Representatives.....	14	Medical Facilities Guarantee and Loan Fund.....	333
Salaries and Expenses, Library of Congress.....	26	Medical Services.....	879
Salaries and Expenses, Office of Congressional Workplace		Medical Support and Compliance.....	881
Rights.....	17	Medicare Health Information Technology Incentive Payments, Recovery	
Salaries and Expenses, United States Tax Court.....	40	Act.....	362
Salaries, Officers and Employees.....	13	Medicare Hearings and Appeals.....	386
Secretary of the Senate.....	13	Medicare Payment Advisory Commission.....	41
Senate.....	13	Medicare Prescription Drug Account, Federal Supplementary Insurance	
Senate Office Buildings.....	20	Trust Fund.....	370
Senate Preservation Fund.....	45	Medicare-Eligible Retiree Health Fund Contribution:	
Senators' Official Personnel and Office Expense Account.....	14	Homeland Security.....	425
Sergeant at Arms and Doorkeeper of the Senate.....	13	NOAA.....	203
Tax Court Judges Survivors Annuity Fund.....	40	MENA Loan Guarantee Financing Account.....	718
U.S. Capitol Preservation Commission.....	47	MENA Loan Guarantee Program Account.....	718
U.S. Senate Caucus on International Narcotics Control.....	14	Mental and Behavioral Health.....	331
U.S. Tax Court Fees.....	40	Merit Systems Protection Board, Salaries and Expenses.....	1103
United States Capitol Police Mutual Aid Reimbursements.....	17	Microenterprise and Small Enterprise Development Guaranteed Loan	
United States Commission on International Religious Freedom.....	43	Financing Account.....	728
United States Semiquincentennial Commission.....	45	Microenterprise and Small Enterprise Development Program	
United States Tax Court.....	40	Account.....	728
United States-China Economic and Security Review		Middle Mile Deployment.....	218
Commission.....	43	Migration and Refugee Assistance.....	689
World War I Centennial Commission.....	44	Migratory Bird Conservation Account.....	537
Library Buildings and Grounds.....	22	Military Compensation and Retirement Modernization	
Library of Congress.....	26	Commission.....	1104
Library of Congress National Collection Stewardship Fund.....	28	Military Construction:	
Limitation on Administration.....	1137	Air Force.....	232
Limitation on Administrative Expenses:		Air Force Reserve.....	233
Farm Credit Administration.....	1079	Air National Guard.....	233
Social Security Administration.....	1040	Army.....	232
Limitation on the Office of Inspector General.....	1139	Army National Guard.....	232
Limited Access System Administration Fund.....	202	Army Reserve.....	233
Loan Guarantees to Israel Financing Account.....	717	Defense-wide.....	232
Loan Guarantees to Israel Program Account.....	717	Navy and Marine Corps.....	232
Loans to International Monetary Fund.....	735	Navy Reserve.....	233
Low Income Home Energy Assistance.....	374	Military Debt Reduction Financing Account.....	703
Low-Hazard Indian Dam Safety Deferred Maintenance Fund.....	557	Military Personnel:	
Lower Colorado River Basin Development Fund.....	525	Air Force.....	225
Lwcf Land Acquisition and Deferred Maintenance:		Army.....	225
Department of Agriculture, Forest Service.....	174	Marine Corps.....	225
Department of the Interior, Bureau of Land Management.....	503	Navy.....	225
Department of the Interior, United States Fish and Wildlife		Space Force.....	225
Service.....	536	Military Retirement.....	935
LWCF Land Acquisition, State Assistance, and Deferred		Military Retirement Fund.....	935
Maintenance.....	548	Military Sales Program.....	736
		Military Unaccompanied Housing Improvement Fund.....	234
<b>M</b>		Milk Market Orders Assessment Fund.....	95
Magnetic Levitation Technology Deployment Program.....	793	Millennium Challenge Corporation.....	695
Major Research Equipment and Facilities Construction.....	1008	Mine Safety and Health Administration.....	661
Management and Administration.....	493	Mineral Leasing and Associated Payments.....	570
Management Directorate.....	402	Minority Business Development.....	198
Management Fund, Office of Environmental Quality.....	968	Minority Business Development Agency.....	198
Management of Lands and Resources.....	501	Miscellaneous Appropriations.....	775
Management of National Forest Lands for Subsistence Uses.....	168	Miscellaneous Contributed Funds.....	78
Manufactured Housing Fees Trust Fund.....	488	Miscellaneous Highway Trust Funds.....	781
Marine Mammal Commission, Salaries and Expenses.....	1103	Miscellaneous Items.....	13
Maritime Administration.....	809	Miscellaneous Permanent Appropriations:	
Maritime Guaranteed Loan (Title XI) FFB Financing Account.....	816	Department of the Interior, Bureau of Indian Affairs.....	559
Maritime Guaranteed Loan (Title XI) Financing Account.....	817	Department of the Interior, United States Fish and Wildlife	
Maritime Guaranteed Loan (Title XI) Program Account.....	815	Service.....	542
Maritime Oil Spill Programs.....	429	Miscellaneous Permanent Payment Accounts.....	507
Maritime Security Program.....	812	Miscellaneous Trust Funds, AID.....	720
Marketing Services.....	89	Miscellaneous Trust Funds, Maritime Administration.....	818
Maternal and Child Health.....	329	Miscellaneous Trust Funds:	
Maternal, Infant, and Early Childhood Home Visiting Programs.....	333	Department of Agriculture, Animal and Plant Health Inspection	
McGovern-Dole International Food for Education and Child Nutrition		Service.....	86
Program.....	153		
Medicaid and CHIP Payment and Access Commission.....	42		

	Page		Page
Miscellaneous Trust Funds—Continued		National Endowment for the Arts:	
Department of Health and Human Services, Program Support Center.....	396	Gifts and Donations, National Endowment for the Arts.....	1115
Department of State, Administration of Foreign Affairs.....	684	Grants and Administration.....	1114
Department of the Interior, Bureau of Land Management.....	510	National Endowment for the Humanities:	
Department of the Interior, National Park Service.....	553	Administrative Provisions.....	1117
Department of Transportation, Federal Highway Administration.....	780	Grants and Administration.....	1116
Missile Procurement, Air Force.....	230	National Energy Technology Laboratory Research and Development.....	295
Missile Procurement, Army.....	229	National Flood Insurance Fund.....	441
Mississippi River and Tributaries.....	923	National Flood Insurance Reserve Fund.....	442
Morris K. Udall and Stewart L. Udall Foundation:		National Forest System.....	163
Environmental Dispute Resolution Fund.....	1105	National Forests Fund, Payment to States.....	572
Federal Payment to Morris K. Udall and Stewart L. Udall Foundation Trust Fund.....	1104	National Guard Personnel, Air Force.....	225
Mortgage-Backed Securities:		National Guard Personnel, Army.....	225
Federal Home Loan Mortgage Corporation.....	1172	National Highway Traffic Safety Administration.....	786
Federal National Mortgage Association.....	1171	National Historical Publications and Records Commission.....	1108
Motor Carrier Safety.....	784	National Indian Gaming Commission.....	578
Motor Carrier Safety Grants.....	784	National Indian Gaming Commission, Gaming Activity Fees.....	578
Motor Carrier Safety Grants, General Fund.....	783	National Infrastructure Investments.....	752
Motor Carrier Safety Operations and Programs.....	785	National Institute of Food and Agriculture.....	78
Motor Carrier Safety Operations and Programs, General Fund.....	783	National Institute of Standards and Technology.....	211
Multilateral Assistance.....	703	National Institutes of Health.....	349
Multinational Species Conservation Fund.....	536	National Labor Relations Board:	
Mutual and Self-help Housing Grants.....	125	Administrative Provisions.....	1118
		Salaries and Expenses.....	1117
N		National Library Service For The Blind And Print Disabled.....	30
National Aeronautics and Space Administration:		National Mediation Board, Salaries and Expenses.....	1118
Administrative Provisions.....	1005	National Military Cemeteries Concessions, Army.....	941
Aeronautics.....	997	National Motor Carrier Safety Program.....	784
Construction and Environmental Compliance and Restoration.....	1001	National Network Grants to the National Railroad Passenger Corporation.....	793
Exploration.....	999	National Nuclear Security Administration.....	275
General Fund Receipt Accounts.....	1005	National Oceanic and Atmospheric Administration.....	198
Office of Inspector General.....	1003	National Oilheat Research Alliance.....	1161
Safety, Security and Mission Services.....	1000	National Park Medical Services Fund.....	549
Science.....	997	National Park Service.....	544
Science, Space, and Technology Education Trust Fund.....	1004	National Parks and Public Land Legacy Restoration Fund:	
Science, Technology, Engineering, and Mathematics Engagement.....	1000	Department of Agriculture, Forest Service.....	173
Space Operations.....	1002	Department of the Interior, Department-Wide Programs.....	584
Space Technology.....	998	National Petroleum Reserve, Alaska.....	570
Working Capital Fund.....	1004	National Pre-disaster Mitigation Fund.....	443
National Agricultural Statistics Service.....	75	National Railroad Passenger Corporation Office of Inspector General, Salaries and Expenses.....	1119
National Archives and Records Administration:		National Railroad Retirement Investment Trust.....	1138
National Archives Gift Fund.....	1109	National Recreation and Preservation.....	546
National Archives Trust Fund.....	1110	National Science Foundation:	
National Historical Publications and Records Commission.....	1108	Administrative Provisions.....	1012
Office of Inspector General—National Archives and Records Administration.....	1107	Agency Operations and Award Management.....	1009
Operating Expenses.....	1106	Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America Workforce and Education Fund.....	1009
Records Center Revolving Fund.....	1108	Donations.....	1012
Repairs and Restoration.....	1108	General Fund Receipt Accounts.....	1012
National Archives Gift Fund.....	1109	Major Research Equipment and Facilities Construction.....	1008
National Archives Trust Fund.....	1110	Office of Inspector General.....	1010
National Association of Registered Agents and Brokers.....	1160	Office of the National Science Board.....	1010
National Capital Arts and Cultural Affairs.....	1050	Research and Related Activities.....	1007
National Capital Planning Commission, Salaries and Expenses.....	1110	STEM Education.....	1011
National Cemetery Administration.....	912	National Security Commission on Artificial Intelligence, Expenses,	
National Commission on Military Aviation Safety.....	1111	National Security Commission on Artificial Intelligence.....	1119
National Commission on Military, National, and Public Service.....	1111	National Security Council and Homeland Security Council.....	969
National Council on Disability, Salaries and Expenses.....	1111	National Security Division.....	612
National Credit Union Administration:		National Security Engagement Account.....	699
Central Liquidity Facility.....	1113	National Service Life Insurance Fund.....	902
Community Development Revolving Loan Fund.....	1114	National Service Trust.....	1057
Credit Union Share Insurance Fund.....	1112	National Space Council.....	973
Operating Fund.....	1112	National Surface Transportation and Innovative Finance Bureau.....	751
National Culvert Removal, Replacement, and Restoration Grant Program.....	754	National Technical Information Service.....	211
National Defense Stockpile Transaction Fund.....	234	National Technical Institute for the Deaf.....	248
National Endowment for Democracy.....	692	National Telecommunications and Information Administration.....	216
		National Transportation Safety Board:	
		Emergency Fund.....	1120
		Salaries and Expenses.....	1119

	Page		Page
National Wildlife Refuge Fund.....	539	Office of Elementary and Secondary Education.....	241
Native American Direct Loan Financing Account.....	900	Office of English Language Acquisition.....	245
Native American Programs.....	464	Office of Federal Contract Compliance Programs.....	658
Native American Veteran Housing Loan Program Account.....	900	Office of Federal Student Aid.....	254
Native Hawaiian Housing Block Grant.....	466	Office of Financial Stability.....	839
Native Hawaiian Housing Loan Guarantee Fund Financing Account.....	468	Office of Government Ethics, Salaries and Expenses.....	1125
Native Hawaiian Housing Loan Guarantee Fund Program Account.....	468	Office of Indian Energy Policy and Programs.....	292
Natural Gas Distribution Infrastructure Safety and Modernization Grant Program.....	806	Office of Innovation and Improvement.....	244
Natural Resource Damage Assessment Fund.....	581	Office of Inspector General:	
Natural Resources Conservation Service.....	115	Corporation for National and Community Service.....	1056
Naval Petroleum and Oil Shale Reserves.....	295	Department of Agriculture, Office of Inspector General.....	73
Naval Reactors.....	275	Department of Commerce, Departmental Management.....	188
Neighborhood Access and Environmental Programs.....	776	Department of Defense—Military Programs, Operation and Maintenance.....	226
Neighborhood Reinvestment Corporation, Payment to the Neighborhood Reinvestment Corporation.....	1120	Department of Education, Departmental Management.....	272
Neighborhood Stabilization Program.....	472	Department of Energy, Departmental Administration.....	320
Neotropical Migratory Bird Conservation.....	536	Department of Health and Human Services, Office of Inspector General.....	397
Network Construction Fund.....	220	Department of Housing and Urban Development, Management and Administration.....	496
Next Generation 911 Implementation Grants.....	787	Department of Justice; Justice Operations, Management, and Accountability.....	597
Next Generation High-speed Rail.....	795	Department of Labor, Office of Inspector General.....	663
NIH Innovation, Cures Act.....	353	Department of State, Administration of Foreign Affairs.....	675
No Surprises Implementation Fund.....	392	Department of the Treasury, Departmental Offices.....	824
Non-defense Environmental Cleanup.....	293	Department of Veterans Affairs, Departmental Administration.....	910
Nonproliferation, Antiterrorism, Demining, and Related Programs.....	699	Environmental Protection Agency.....	945
Nonrecurring Expenses Fund:		Federal Deposit Insurance Corporation, FDIC Office of Inspector General.....	1087
Department of Agriculture, Executive Operations.....	71	Federal Housing Finance Agency.....	1091
Department of Commerce, Departmental Management.....	187	General Services Administration, General Activities.....	990
Department of Health and Human Services, Departmental Management.....	391	Homeland Security, Department of.....	407
Department of the Interior, Departmental Offices.....	573	Interior, Department of the.....	577
North American Wetlands Conservation Fund.....	538	National Aeronautics and Space Administration.....	1003
North Atlantic Treaty Organization Security Investment Program.....	232	National Science Foundation.....	1010
North Pacific Fishery Observer Fund.....	206	Nuclear Regulatory Commission.....	1123
Northeast Corridor Grants to the National Railroad Passenger Corporation.....	794	Office of Personnel Management.....	1015
Northeast Corridor Improvement Program.....	795	Postal Service.....	1131
Northeast Home Heating Oil Reserve.....	299	Small Business Administration.....	1024
Northern Border Regional Commission.....	1121	Social Security Administration.....	1037
NTIS Revolving Fund.....	211	Transportation, Department of.....	809
Nuclear Energy.....	283	Office of Inspector General—National Archives and Records Administration.....	1107
Nuclear Regulatory Commission:		Office of Labor Management Standards.....	659
General and Administrative Provisions.....	1123	Office of Management and Budget.....	971
General Fund Receipt Accounts.....	1123	Office of Manufacturing and Energy Supply Chains.....	290
General Provisions.....	1123	Office of Museum and Library Services: Grants and Administration.....	1099
Office of Inspector General.....	1123	Office of National Drug Control Policy.....	972
Salaries and Expenses.....	1121	Office of Natural Resources Revenue.....	579
Nuclear Waste Disposal.....	300	Office of Navajo and Hopi Indian Relocation, Salaries and Expenses.....	1125
Nuclear Waste Technical Review Board, Salaries and Expenses.....	1124	Office of Personnel Management:	
Nutrition Programs Administration.....	157	Civil Service Retirement and Disability Fund.....	1019
<b>O</b>			
Occupational Safety and Health Administration.....	659	Employees and Retired Employees Health Benefits Funds.....	1021
Occupational Safety and Health Review Commission, Salaries and Expenses.....	1124	Employees Life Insurance Fund.....	1020
Ocean Energy Management.....	511	Flexible Benefits Plan Reserve.....	1017
Office for Civil Rights:		General and Administrative Provisions.....	1022
Department of Education, Departmental Management.....	272	General Fund Receipt Accounts.....	1022
Department of Health and Human Services, Departmental Management.....	384	Government Payment for Annuityants:	
Office of Administration.....	970	Employee Life Insurance.....	1016
Office of Advocacy.....	1024	Employees Health Benefits.....	1016
Office of Biometric Identity Management.....	405	IT Modernization and Working Capital.....	1014
Office of Career, Technical, and Adult Education.....	249	Office of Inspector General.....	1015
Office of Civil Rights.....	758	Payment to Civil Service Retirement and Disability Fund.....	1016
Office of Clean Energy Demonstrations.....	291	Postal Service Health Benefits Program Implementation Fund.....	1013
Office of Congressional Accessibility Services.....	15	Postal Service Retiree Health Benefits Fund.....	1017
Office of Congressional Workplace Rights.....	17	Revolving Fund.....	1018
Office of Disability Employment Policy.....	663	Salaries and Expenses.....	1013
		Office of Postsecondary Education.....	250

	Page		Page
Office of Science and Technology Policy.....	973	Operations and Support—Continued	
Office of Senate Legal Counsel.....	13	Department of Homeland Security:	
Office of Special Counsel, Salaries and Expenses.....	1126	Citizenship and Immigration Services.....	446
Office of Special Education and Rehabilitative Services.....	245	Countering Weapons of Mass Destruction Office.....	454
Office of Strategy.....	389	Cybersecurity and Infrastructure Security Agency.....	434
Office of Surface Mining Reclamation and Enforcement.....	515	Federal Emergency Management Agency.....	437
Office of Technology Transitions.....	290	Federal Law Enforcement Training Centers.....	450
Office of Terrorism and Financial Intelligence.....	822	Management Directorate.....	402
Office of the Assistant Secretary of the Army for Civil Works.....	919	Office of Inspector General.....	407
Office of the Attending Physician.....	15	Office of the Secretary and Executive Management.....	401
Office of the Legislative Counsel of the Senate.....	13	Science and Technology.....	452
Office of the National Coordinator for Health Information		Transportation Security Administration.....	419
Technology.....	385	U.S. Customs and Border Protection.....	408
Office of the National Cyber Director.....	969	U.S. Immigration and Customs Enforcement.....	416
Office of the National Science Board.....	1010	United States Coast Guard.....	422
Office of the Secretary.....	65	United States Secret Service.....	430
Office of the Secretary and Executive Management.....	401	Operations and Training.....	809
Office of the Secretary:		Operations, Preparedness, and Emergency Response.....	382
Transportation, Department of.....	749	Operations, Research, and Facilities.....	198
Office of the Solicitor.....	576	Orderly Liquidation.....	1086
Office of the United States Trade Representative.....	974	Orderly Liquidation Fund.....	1086
Office of Workers' Compensation Programs.....	650	Oregon and California Grant Lands.....	502
Official Mail Costs.....	14	Organized Crime and Drug Enforcement Task Forces.....	614
Offshore Safety and Environmental Enforcement.....	513	Other.....	688
Oil Spill Liability Trust Fund.....	429	Other Assisted Housing Programs.....	475
Oil Spill Research.....	514	Other Commissions and Boards.....	1127
Operating Expenses of the Agency for International Development.....	713	Other Defense Activities.....	279
Operating Expenses, Office of Inspector General.....	715	Other Defense—Civil Programs:	
Operating Expenses:		Administrative Provisions, Cemeterial Expenses.....	942
Corporation for National and Community Service.....	1054	American Battle Monuments Commission.....	938
Executive Office of the President, Executive Residence at the White		Armed Forces Retirement Home.....	939
House.....	965	Armed Forces Retirement Home Trust Fund.....	939
General Services Administration, General Activities.....	989	Cemeterial Expenses.....	940
National Archives and Records Administration.....	1106	Construction.....	941
United States Interagency Council on Homelessness.....	1156	Contributions.....	939
Operating Fund.....	1112	Department of Defense Medicare-Eligible Retiree Health Care	
Operation and Maintenance:		Fund.....	936
Air Force.....	226	Education Benefits Fund.....	937
Air Force Reserve.....	227	Educational Benefits.....	937
Air National Guard.....	227	Foreign Currency Fluctuations Account.....	938
Army.....	226	Forest and Wildlife Conservation, Military Reservations.....	942
Army National Guard.....	227	General Fund Payment, Armed Forces Retirement Home.....	939
Army Reserve.....	227	Military Retirement.....	935
Defense-wide.....	226	Military Retirement Fund.....	935
Marine Corps.....	226	National Military Cemeteries Concessions, Army.....	941
Marine Corps Reserve.....	227	Payment to Department of Defense Medicare-Eligible Retiree	
Navy.....	226	Health Care Fund.....	936
Navy Reserve.....	227	Payment to Military Retirement Fund.....	935
of Quarters.....	559	Retiree Health Care.....	936
of Quarters, Bureau of Indian Education.....	563	Salaries and Expenses, American Battle Monuments	
Southeastern Power Administration.....	310	Commission.....	938
Southwestern Power Administration.....	311	Salaries and Expenses, Cemeterial Expenses.....	940
Space Force.....	226	Salaries and Expenses, Selective Service System.....	942
Operation of Indian Education Programs.....	564	Selective Service System.....	942
Operation of Indian Programs.....	553	Wildlife Conservation.....	942
Operation of the National Park System.....	544	Other Federal Drug Control Programs.....	1088
Operational Expenses.....	805	Other Independent Agencies:	
Operational Support.....	755	400 Years of African-American History Commission.....	1043
Operational Test and Evaluation, Defense.....	232	Access Board.....	1043
Operations.....	765	Administrative Conference of the United States.....	1044
Operations and Administration:		Advisory Council on Historic Preservation.....	1044
Department of Commerce, Bureau of Industry and Security.....	197	Affordable Housing Program.....	1157
Department of Commerce, International Trade		Appalachian Regional Commission.....	1045
Administration.....	196	Barry Goldwater Scholarship and Excellence in Education	
Operations and Maintenance.....	804	Foundation.....	1046
Operations and Maintenance, JFK Center for the Performing		Bureau of Consumer Financial Protection.....	1046
Arts.....	1145	Central Intelligence Agency.....	1048
Operations and Research.....	786	Chemical Safety and Hazard Investigation Board.....	1048
Operations and Research (Highway Trust Fund).....	789	Civil Rights Cold Case Records Review Board.....	1049
Operations and Support:		Commission of Fine Arts.....	1049
Analysis and Operations.....	406	Commission on Civil Rights.....	1050

	Page		Page
Other Independent Agencies—Continued		Other Independent Agencies—Continued	
Committee for Purchase From People Who Are Blind or Severely Disabled.....	1050	Nuclear Regulatory Commission.....	1121
Commodity Futures Trading Commission.....	1051	Nuclear Waste Technical Review Board.....	1124
Concrete Masonry Products Board.....	1158	Occupational Safety and Health Review Commission.....	1124
Consumer Product Safety Commission.....	1054	Office of Government Ethics.....	1125
Corporation for National and Community Service.....	1054	Office of Navajo and Hopi Indian Relocation.....	1125
Corporation for Public Broadcasting.....	1058	Office of Special Counsel.....	1126
Corporation for Travel Promotion.....	1157	Other Commissions and Boards.....	1127
Council of the Inspectors General on Integrity and Efficiency.....	1058	Patient-Centered Outcomes Research Trust Fund.....	1127
Court Services and Offender Supervision Agency for the District of Columbia.....	1060	Payment to Puerto Rico Oversight Board.....	1134
Defense Nuclear Facilities Safety Board.....	1061	Postal Service.....	1129
Delta Regional Authority.....	1061	Presidio Trust.....	1131
Denali Commission.....	1062	Privacy and Civil Liberties Oversight Board.....	1132
District of Columbia.....	1064	Public Buildings Reform Board.....	1133
Election Assistance Commission.....	1071	Public Company Accounting Oversight Board.....	1161
Electric Reliability Organization.....	1158	Public Defender Service for the District of Columbia.....	1133
Equal Employment Opportunity Commission.....	1072	Railroad Retirement Board.....	1134
Export-Import Bank of the United States.....	1074	Securities and Exchange Commission.....	1140
Farm Credit Administration.....	1079	Securities Investor Protection Corporation.....	1162
Farm Credit System Insurance Corporation.....	1080	Smithsonian Institution.....	1143
Federal Communications Commission.....	1080	Southeast Crescent Regional Commission.....	1148
Federal Deposit Insurance Corporation.....	1085	Southwest Border Regional Commission.....	1148
Federal Drug Control Programs.....	1087	Standard Setting Body.....	1162
Federal Election Commission.....	1088	State Justice Institute.....	1149
Federal Financial Institutions Examination Council.....	1089	Surface Transportation Board.....	1149
Federal Housing Finance Agency.....	1090	Tennessee Valley Authority.....	1150
Federal Labor Relations Authority.....	1092	U.S. Agency for Global Media.....	1152
Federal Maritime Commission.....	1093	United Mine Workers of America Benefit Funds.....	1163
Federal Mediation and Conciliation Service.....	1094	United States Court of Appeals for Veterans Claims.....	1153
Federal Mine Safety and Health Review Commission.....	1095	United States Holocaust Memorial Museum.....	1155
Federal Permitting Improvement Steering Council.....	1095	United States Institute of Peace.....	1155
Federal Retirement Thrift Investment Board.....	1159	United States Interagency Council on Homelessness.....	1156
Federal Trade Commission.....	1096	Vietnam Education Foundation.....	1156
Federally Created Non-Federal Entities.....	1157	Other Legislative Branch Boards and Commissions.....	47
Great Lakes Authority.....	1148	Other Permanent Appropriations.....	551
Gulf Coast Ecosystem Restoration Council.....	1097	Other Procurement, Air Force.....	231
Harry S Truman Scholarship Foundation.....	1098	Other Procurement, Army.....	230
Institute of American Indian and Alaska Native Culture and Arts Development.....	1099	Other Procurement, Navy.....	230
Institute of Museum and Library Services.....	1099	Overseas Humanitarian, Disaster, and Civic Aid.....	228
Intelligence Community Management Account.....	1100	Overseas Private Investment Corporation.....	720
International Trade Commission.....	1100	Overseas Private Investment Corporation Program Account.....	720
James Madison Memorial Fellowship Foundation.....	1101		
Japan-United States Friendship Commission.....	1102	<b>P</b>	
Legal Services Corporation.....	1102	P.L. 480 Direct Credit Financing Account.....	155
Marine Mammal Commission.....	1103	Pacific Coastal Salmon Recovery.....	203
Medical Center Research Organizations.....	1160	Panama Canal Commission Compensation Fund.....	654
Merit Systems Protection Board.....	1103	Pandemic Response Accountability Committee.....	1058
Military Compensation and Retirement Modernization Commission.....	1104	Patent and Trademark Fee Reserve Fund.....	211
Morris K. Udall and Stewart L. Udall Foundation.....	1104	Patient-Centered Outcomes Research Trust Fund.....	1128
National Archives and Records Administration.....	1106	Patient-Centered Outcomes Research Trust Fund, Payment to the Patient-Centered Outcomes Research Trust Fund.....	1127
National Association of Registered Agents and Brokers.....	1160	Payment of Government Losses in Shipment.....	849
National Capital Planning Commission.....	1110	Payment to:	
National Commission on Military Aviation Safety.....	1111	Alaska, Arctic National Wildlife Refuge.....	571
National Commission on Military, National, and Public Service.....	1111	Civil Service Retirement and Disability Fund.....	1016
National Council on Disability.....	1111	Department of Defense Medicare-Eligible Retiree Health Care Fund.....	936
National Credit Union Administration.....	1112	Foreign Service Retirement and Disability Fund.....	679
National Endowment for the Arts.....	1114	Issuer of New Clean Renewable Energy Bonds.....	868
National Endowment for the Humanities.....	1116	Issuer of Qualified Energy Conservation Bonds.....	868
National Labor Relations Board.....	1117	Issuer of Qualified School Construction Bonds.....	869
National Mediation Board.....	1118	Issuer of Qualified Zone Academy Bonds.....	869
National Oilheat Research Alliance.....	1161	Judiciary Trust Funds.....	60
National Railroad Passenger Corporation Office of Inspector General.....	1119	Limitation on Administrative Expenses.....	1035
National Security Commission on Artificial Intelligence.....	1119	Manufactured Housing Fees Trust Fund.....	488
National Transportation Safety Board.....	1119	Military Retirement Fund.....	935
Neighborhood Reinvestment Corporation.....	1120	Puerto Rico Oversight Board.....	1134
Northern Border Regional Commission.....	1121	Radiation Exposure Compensation Trust Fund.....	613
		Standard Setting Body.....	1162
		the American Institute in Taiwan.....	679
		the Asia Foundation.....	692
		the FDA Innovation Account, CURES Act.....	337
		the Harry S Truman Scholarship Memorial Trust Fund.....	1098

	Page		Page
Payment to—Continued		Pregnancy Assistance Fund.....	393
the Hazardous Substance Superfund.....	955	Preservation and Reinvestment Initiative for Community Enhancement.....	471
the Institute.....	1099	Presidential Election Campaign Fund.....	829
the International Leadership Fund.....	46	Presidential Transition Administrative Support.....	970
the Leaking Underground Storage Tank Trust Fund.....	955	Presidio Trust.....	1131
the Legal Services Corporation.....	1102	Prevention and Public Health Fund.....	393
the National Service Trust Fund.....	1055	Primary Care.....	325
the Neighborhood Reinvestment Corporation.....	1120	Privacy and Civil Liberties Oversight Board, Salaries and Expenses.....	1132
the NIH Innovation Account, CURES Act.....	352	Private Collection Agent Program.....	872
the Patient-Centered Outcomes Research Trust Fund.....	1127	Private Lands Conservation Operations.....	115
the Postal Service Fund.....	1129	Procurement.....	229
the Resolution Funding Corporation.....	848	Procurement of Ammunition, Air Force.....	231
United States Virgin Islands and Puerto Rico for Disaster Tax Relief.....	869	Procurement of Ammunition, Army.....	229
Payment Where:		Procurement of Ammunition, Navy and Marine Corps.....	230
American Opportunity Credit Exceeds Liability for Tax.....	868	Procurement of Weapons and Tracked Combat Vehicles, Army.....	229
Certain Tax Credits Exceed Liability for Corporate Tax.....	867	Procurement, Acquisition and Construction.....	201
Child Tax Credit Exceeds Liability for Tax.....	864	Procurement, Construction, and Improvements:	
Earned Income Credit Exceeds Liability for Tax.....	863	Countering Weapons of Mass Destruction Office.....	455
Health Coverage Tax Credit Exceeds Liability for Tax.....	865	Department of Homeland Security:	
Small Business Health Insurance Tax Credit Exceeds Liability for Tax.....	866	Cybersecurity and Infrastructure Security Agency.....	434
Payments for Tribal Leases:		Federal Emergency Management Agency.....	444
Department of Health and Human Services, Indian Health Service.....	343	Federal Law Enforcement Training Centers.....	451
Department of the Interior, Bureau of Indian Affairs.....	555	Management Directorate.....	403
Payments for:		Office of the Secretary and Executive Management.....	402
Foster Care and Permanency.....	380	Science and Technology.....	453
Payments in Lieu of Taxes.....	580	Transportation Security Administration.....	421
Payments to:		U.S. Customs and Border Protection.....	411
Air Carriers.....	764	U.S. Immigration and Customs Enforcement.....	418
Copyright Owners.....	31	United States Coast Guard.....	423
Health Care Trust Funds.....	357	United States Secret Service.....	431
Social Security Trust Funds.....	1035	Procurement, Defense-wide.....	231
States and Possessions.....	91	Procurement, Marine Corps.....	230
States for Child Support Enforcement and Family Support Programs.....	373	Procurement, Space Force.....	230
States for the Child Care and Development Block Grant.....	377	Program Account.....	723
States in Lieu of Coal Fee Receipts.....	517	Program Administration:	
States under Federal Power Act.....	299	Department of Education, Departmental Management.....	270
the Unemployment Trust Fund.....	642	Department of Labor, Employment and Training Administration.....	643
the United States Territories, Fiscal Assistance.....	574	Program Expenses.....	1159
Peace Corps.....	730	Program Management.....	358
Peace Corps Miscellaneous Trust Fund.....	732	Program Offices.....	494
Pension Benefit Guaranty Corporation.....	649	Program Support Center.....	394
Pension Benefit Guaranty Corporation Fund.....	649	Project-based Rental Assistance.....	474
Periodic Censuses and Programs.....	192	Promote and Develop Fishery Products and Research Pertaining to American Fisheries.....	204
Perishable Agricultural Commodities Act Fund.....	92	Promoting Safe and Stable Families.....	375
Permanent Appropriations.....	928	Property Management Fund.....	716
Permanent Operating Funds.....	505	Protection of Foreign Missions and Officials.....	678
Pesticide Registration Fund.....	956	Public and Indian Housing Programs.....	461
Pima Agriculture Cotton Trust Fund.....	114	Public Buildings Reform Board Salaries and Expenses.....	1133
Pipeline and Hazardous Materials Safety Administration.....	805	Public Buildings Reform Board, Public Buildings Reform Board Salaries and Expenses.....	1133
Pipeline Safety.....	807	Public Company Accounting Oversight Board.....	1161
Policy and Administration.....	522	Public Defender Service for the District of Columbia, Federal Payment to the District of Columbia Public Defender Service.....	1133
Policy, Research, and Oversight.....	326	Public Health and Social Services Emergency Fund.....	387
Port Infrastructure Development Program.....	816	Public Housing Capital Fund.....	462
Port of Guam Improvement Enterprise Fund.....	815	Public Housing Fund.....	462
Portfolio Programs:		Public Housing Operating Fund.....	462
Federal Home Loan Mortgage Corporation.....	1172	Public Information Programs of the Superintendent of Documents, Salaries and Expenses.....	36
Federal National Mortgage Association.....	1171	Public Law 480 Title I Direct Credit and Food for Progress Program Account.....	154
Post-Vietnam Era Veterans Education Account.....	902	Public Safety Communications Research Fund.....	215
Postal Service Fund.....	1129	Public Safety Officer Benefits.....	633
Postal Service Health Benefits Program Implementation Fund.....	1013	Public Safety Trust Fund.....	221
Postal Service Retiree Health Benefits Fund.....	1017	Public Telecommunications Facilities, Planning and Construction.....	220
Postal Service:		Public Transportation Emergency Relief Program.....	800
Office of Inspector General.....	1131	Public Wireless Supply Chain Innovation Fund.....	220
Payment to the Postal Service Fund.....	1129		
Postal Service Fund.....	1129		
Power Marketing Administration.....	310		
Pre-Election Presidential Transition.....	992		
Pre-Existing Condition Insurance Plan Program.....	362		

	Page		Page
<b>Q</b>		<b>Research and Development—Continued</b>	
Quality Improvement Organizations.....	358	Department of Homeland Security:	
<b>R</b>		Cybersecurity and Infrastructure Security Agency.....	435
Radiation Exposure Compensation.....	613	Science and Technology.....	453
Radiation Exposure Compensation Trust Fund.....	613	Transportation Security Administration.....	421
Radiological Emergency Preparedness Program.....	438	United States Coast Guard.....	424
Rail Industry Pension Fund.....	1136	United States Secret Service.....	432
Rail Line Relocation and Improvement Program.....	795	Research and Education Activities.....	81
Rail Safety Technology Program.....	795	Research and Related Activities.....	1007
Railroad Crossing Elimination Program.....	797	Research and Technology:	
Railroad Rehabilitation and Improvement Direct Loan Financing		Department of Housing and Urban Development, Policy	
Account.....	762	Development and Research.....	491
Railroad Rehabilitation and Improvement Program.....	762	Department of Transportation, Office of the Secretary.....	749
Railroad Research and Development.....	792	Research, Development, and Procurement.....	382
Railroad Retirement Board:		Research, Development, Test and Evaluation:	
Dual Benefits Payments Account.....	1134	Air Force.....	231
Federal Payments to the Railroad Retirement Accounts.....	1135	Army.....	231
Limitation on Administration.....	1137	Defense-wide.....	231
Limitation on the Office of Inspector General.....	1139	Navy.....	231
National Railroad Retirement Investment Trust.....	1138	Research, Development, Test, and Evaluation.....	231
Rail Industry Pension Fund.....	1136	Research, Development, Test, and Evaluation, Space Force.....	231
Railroad Social Security Equivalent Benefit Account.....	1139	Research, Engineering and Development (Airport and Airway Trust	
Railroad Unemployment Insurance Enhanced Benefit		Fund).....	773
Payments.....	1135	Research, Engineering, and Development.....	768
Railroad Unemployment Insurance Extended Benefit		Research, Evaluation, and Statistics.....	624
Payments.....	1135	Reserve Personnel, Air Force.....	225
Railroad Unemployment Insurance Trust Fund.....	1136	Reserve Personnel, Army.....	225
Railroad Safety Grants.....	791	Reserve Personnel, Marine Corps.....	225
Railroad Social Security Equivalent Benefit Account.....	1139	Reserve Personnel, Navy.....	225
Railroad Unemployment Insurance Enhanced Benefit		Resolution Funding Corporation.....	1169
Payments.....	1135	Resource Management.....	533
Railroad Unemployment Insurance Extended Benefit Payments.....	1135	Restaurant Revitalization Fund.....	1026
Railroad Unemployment Insurance Trust Fund.....	1136	Restoration and Enhancement Grants.....	792
Range Betterment Fund.....	171	Retired Pay.....	425
Range Improvements.....	504	Retiree Health Care.....	936
Rate Review Grants.....	362	Retirement Pay and Medical Benefits for Commissioned Officers.....	394
Readjustment Benefits.....	890	Revitalization of Severely Distressed Public Housing (HOPE VI).....	464
Ready Reserve Force.....	814	Revolving and Management Funds.....	234
Real Property Activities.....	981	Revolving Fund (liquidating Programs).....	473
Real Property Relocation.....	984	Revolving Fund for Certification and Other Services.....	338
Reclamation Fund.....	522	Revolving Fund for Loans Liquidating Account.....	561
Reclamation Trust Funds.....	528	Revolving Fund:	
Reclamation Water Settlements Fund.....	521	Corps of Engineers—Civil Works.....	929
Records Center Revolving Fund.....	1108	Office of Personnel Management.....	1018
Recreation Enhancement Fee Program, FWS.....	540	Right-of-way Revolving Fund Liquidating Account.....	778
Recreation Fee Permanent Appropriations.....	550	Risk Adjustment Program Payments.....	363
Recreation Residence Program.....	174	Risk Management Agency.....	96
Recurring Expenses Transformational Fund.....	915	Rivers and Harbors Contributed Funds.....	932
Recyclable Materials Revolving Fund.....	24	RMA Salaries and Expenses.....	96
Refugee and Entrant Assistance.....	374	Rural and Tribal Infrastructure Advancement.....	751
Refundable Premium Tax Credit.....	870	Rural Business and Industry Direct Loans Financing Account.....	136
Refunding Internal Revenue Collections, Interest.....	870	Rural Business and Industry Guaranteed Loans Financing	
Refunds, Transfers, and Expenses of Operation, Puerto Rico.....	413	Account.....	136
Registry Administration.....	57	Rural Business Investment Program Account.....	140
Registry Fees.....	1090	Rural Business Investment Program Guarantee Financing	
Regulation and Technology.....	515	Account.....	140
Regulatory Program.....	925	Rural Business Program Account.....	135
Rehabilitation Services.....	246	Rural Business-Cooperative Service.....	132
Reimbursements to Federal Reserve Banks.....	847	Rural Community Facilities Program Account.....	125
Relief for Airports.....	767	Rural Community Facility Direct Loans Financing Account.....	126
Rental Assistance Program.....	124	Rural Community Facility Guaranteed Loans Financing Account.....	127
Rental Housing Assistance Fund.....	476	Rural Cooperative Development Grants.....	133
Repair, Restoration, and Renovation of Buildings, National Gallery		Rural Development.....	122
of Art.....	1147	Rural Development Disaster Assistance Fund.....	123
Repairs and Restoration.....	1108	Rural Development Insurance Fund Liquidating Account.....	152
Repatriation Loans Financing Account.....	682	Rural Development Loan Fund Direct Loan Financing Account.....	138
Repatriation Loans Program Account.....	681	Rural Economic Development Direct Loan Financing Account.....	139
Representation Expenses.....	677	Rural Economic Development Grants.....	134
Reregistration and Expedited Processing Revolving Fund.....	956	Rural Economic Development Loans Program Account.....	138
Research and Development:		Rural Electrification and Telecommunications:	
Countering Weapons of Mass Destruction Office.....	455	Direct Loan Financing Account.....	147
		Liquidating Account.....	148

	Page		Page
Rural Electrification and Telecommunications—Continued		Salaries and Expenses—Continued	
Loans Program Account.....	146	National Security Division.....	612
Rural Energy for America Guaranteed Loan Financing Account.....	141	United States Parole Commission.....	599
Rural Energy for America Program.....	140	Department of Labor:	
Rural Housing and Economic Development.....	473	Bureau of Labor Statistics.....	662
Rural Housing Assistance Grants.....	123	Departmental Management.....	664
Rural Housing Insurance Fund Direct Loan Financing Account.....	130	Employee Benefits Security Administration.....	648
Rural Housing Insurance Fund Guaranteed Loan Financing		Mine Safety and Health Administration.....	661
Account.....	131	Occupational Safety and Health Administration.....	659
Rural Housing Insurance Fund Liquidating Account.....	131	Office of Disability Employment Policy.....	663
Rural Housing Insurance Fund Program Account.....	128	Office of Federal Contract Compliance Programs.....	658
Rural Housing Service.....	123	Office of Labor Management Standards.....	659
Rural Housing Voucher Account.....	125	Office of Workers' Compensation Programs.....	650
Rural Microenterprise Investment Direct Loan Financing		Wage and Hour Division.....	657
Account.....	135	Department of the Interior:	
Rural Microentrepreneur Assistance Program.....	134	Departmental Offices.....	569
Rural Telephone Bank Direct Loan Financing Account.....	149	National Indian Gaming Commission.....	578
Rural Telephone Bank Program Account.....	149	Office of Inspector General.....	577
Rural Utilities Service.....	143	Office of the Solicitor.....	576
Rural Water and Waste Disposal Direct Loans Financing		Department of the Treasury:	
Account.....	145	Alcohol and Tobacco Tax and Trade Bureau.....	854
Rural Water and Waste Disposal Program Account.....	143	Departmental Offices.....	821
Rural Water and Waste Water Disposal Guaranteed Loans Financing		Financial Crimes Enforcement Network.....	845
Account.....	145	Fiscal Service.....	846
<b>S</b>		Department of Transportation, Office of Inspector General.....	809
Safe Schools and Citizenship Education.....	243	Department of Transportation, Office of the Secretary.....	750
Safe Streets and Roads for All.....	754	Election Assistance Commission.....	1071
Safety and Operations.....	791	Equal Employment Opportunity Commission.....	1072
Safety, Security and Mission Services.....	1000	Executive Office of the President:	
Salaries.....	15	Council of Economic Advisers.....	967
Salaries and Expenses:		National Security Council and Homeland Security Council.....	969
Access Board.....	1043	Office of Administration.....	970
Administrative Conference of the United States.....	1044	Office of Management and Budget.....	971
Advisory Council on Historic Preservation.....	1044	Office of National Drug Control Policy.....	972
Antitrust Division.....	602	Office of the National Cyber Director.....	969
Barry Goldwater Scholarship and Excellence in Education		Office of the United States Trade Representative.....	974
Foundati.....	1046	Special Assistance to the President and the Official	
Chemical Safety and Hazard Investigation Board.....	1048	Residence.....	967
Commission of Fine Arts.....	1049	The White House.....	965
Commission on Civil Rights.....	1050	Federal Communications Commission.....	1080
Committee for Purchase From People Who Are Blind/Disabled,		Federal Election Commission.....	1088
Comm. for Purchase fm People Who Are Blind or Severely		Federal Labor Relations Authority.....	1092
Disabled.....	1050	Federal Maritime Commission.....	1093
Community Relations Service.....	607	Federal Mediation and Conciliation Service.....	1094
Consumer Product Safety Commission.....	1054	Federal Mine Safety and Health Review Commission.....	1095
Corporation for National and Community Service.....	1056	Federal Trade Commission.....	1096
Defense Nuclear Facilities Safety Board.....	1061	Foreign Claims Settlement Commission.....	603
Department of Agriculture:		General Legal Activities.....	600
Agricultural Research Service.....	76	IBWC.....	685
Animal and Plant Health Inspection Service.....	84	International Trade Commission.....	1100
Farm Service Agency.....	99	Judicial Branch:	
Food Safety and Inspection Service.....	87	Administrative Office of the United States Courts.....	58
Foreign Agricultural Service.....	152	Courts of Appeals, District Courts, and Other Judicial	
Rural Development.....	122	Services.....	53
Department of Commerce:		Federal Judicial Center.....	60
Bureau of Economic Analysis.....	194	Supreme Court of the United States.....	51
Bureau of Labor Statistics.....	195	United States Court of Appeals for the Federal Circuit.....	52
Departmental Management.....	187	United States Court of International Trade.....	53
Economic Development Administration.....	190	United States Sentencing Commission.....	62
National Telecommunications and Information		Legislative Branch:	
Administration.....	216	Congressional Budget Office.....	18
U.S. Patent and Trademark Office.....	209	Government Accountability Office.....	38
Department of Health and Human Services, Food and Drug		House of Representatives.....	14
Administration.....	334	Office of Congressional Workplace Rights.....	17
Department of Housing and Urban Development, Management		United States Tax Court.....	40
and Administration.....	496	Library of Congress.....	26
Department of Justice:		Marine Mammal Commission.....	1103
Bureau of Alcohol, Tobacco, Firearms and Explosives.....	619	Merit Systems Protection Board.....	1103
Drug Enforcement Administration.....	616	National Capital Planning Commission.....	1110
Federal Bureau of Investigation.....	614	National Council on Disability.....	1111
Federal Prison System.....	621	National Gallery of Art.....	1146
Justice Operations, Management, and Accountability.....	595	National Labor Relations Board.....	1117



	Page		Page
Salaries and Expenses—Continued		Small Business Administration—Continued	
National Mediation Board.....	1118	Business Direct Loan Financing Account.....	1028
National Railroad Passenger Corporation Office of Inspector		Business Guaranteed Loan Financing Account.....	1029
Gene.....	1119	Business Loan Fund Liquidating Account.....	1030
National Transportation Safety Board.....	1119	Business Loans Program Account.....	1027
Nuclear Regulatory Commission.....	1121	Disaster Direct Loan Financing Account.....	1031
Nuclear Waste Technical Review Board.....	1124	Disaster Loan Fund Liquidating Account.....	1032
Occupational Safety and Health Review Commission.....	1124	Disaster Loans Program Account.....	1030
Office of Government Ethics.....	1125	Emergency EIDL Grants.....	1023
Office of Navajo and Hopi Indian Relocation.....	1125	Entrepreneurial Development Program.....	1025
Office of Personnel Management.....	1013	General Fund Receipt Accounts.....	1032
Office of Special Counsel.....	1126	Information Technology System Modernization and Working Capital	
Other Defense—Civil Programs, American Battle Monuments		Fund.....	1026
Commission.....	938	Office of Advocacy.....	1024
Other Defense—Civil Programs, Cemeterial Expenses.....	940	Office of Inspector General.....	1024
Other Defense—Civil Programs, Selective Service System.....	942	Restaurant Revitalization Fund.....	1026
Privacy and Civil Liberties Oversight Board.....	1132	Salaries and Expenses.....	1023
Securities and Exchange Commission.....	1140	Shuttered Venue Operators.....	1025
Small Business Administration.....	1023	Surety Bond Guarantees Revolving Fund.....	1026
Smithsonian Institution.....	1143	Small Business Lending Fund Financing Account.....	841
State Justice Institute.....	1149	Small Business Lending Fund Program Account.....	841
Surface Transportation Board.....	1149	Smithsonian Institution:	
United States Attorneys.....	602	Capital Repair and Restoration, JFK Center for the Performing	
United States Court of Appeals for Veterans Claims.....	1153	Arts.....	1145
United States Marshals Service.....	604	Facilities Capital.....	1144
Woodrow Wilson International Center for Scholars.....	1147	Operations and Maintenance, JFK Center for the Performing	
Salaries, Officers and Employees.....	13	Arts.....	1145
San Gabriel Basin Restoration Fund.....	524	Repair, Restoration, and Renovation of Buildings, National Gallery	
San Joaquin Restoration Fund.....	524	of Art.....	1147
Sanctuaries Enforcement Asset Forfeiture Fund.....	203	Salaries and Expenses.....	1143
School Improvement Programs.....	242	Salaries and Expenses, National Gallery of Art.....	1146
Science and Technology.....	945	Salaries and Expenses, Woodrow Wilson International Center for	
Science and Technology.....	452	Scholars.....	1147
Science, Space, and Technology Education Trust Fund.....	1004	Social Impact Demonstration Projects.....	842
Science, Technology, Engineering, and Mathematics		Social Security Administration:	
Engagement.....	1000	Administrative Costs, The Medicare Improvements for Patients	
Science:		and Providers Act.....	1035
Department of Energy, Energy Programs.....	281	Administrative Expenses, Children's Health Insurance	
National Aeronautics and Space Administration.....	997	Program.....	1035
Scientific and Technical Research and Services.....	211	Commissioner's Budget.....	1042
Seafood Inspection Program.....	209	Federal Disability Insurance Trust Fund.....	1039
Secretary of the Senate.....	13	Federal Old-age and Survivors Insurance Trust Fund.....	1038
Section 241 Evaluation Transactions Account.....	393	General and Administrative Provisions.....	1042
Secure and Trusted Communications Networks Act Reimbursement		General Fund Receipt Accounts.....	1042
Program.....	1083	Limitation on Administrative Expenses.....	1040
Securities and Exchange Commission Reserve Fund.....	1142	Office of Inspector General.....	1037
Securities and Exchange Commission:		Payment to Limitation on Administrative Expenses.....	1035
General and Administrative Provisions.....	1143	Payments to Social Security Trust Funds.....	1035
General Fund Receipt Accounts.....	1143	Special Benefits for Certain World War II Veterans.....	1037
Investor Protection Fund.....	1142	State Supplemental Fees.....	1037
Salaries and Expenses.....	1140	Supplemental Security Income Program.....	1036
Securities and Exchange Commission Reserve Fund.....	1142	Social Services Block Grant.....	378
Securities Investor Protection Corporation.....	1162	South Dakota Terrestrial Wildlife Habitat Restoration Trust	
Selective Service System.....	942	Fund.....	933
Self-help and Assisted Homeownership Opportunity Program.....	472	Southeast Crescent Regional Commission.....	1148
Self-Sufficiency Programs.....	464	Southwest Border Regional Commission.....	1148
Selis-Qlispe Ksanka Settlement Trust Fund.....	563	Sovereign Credit Direct Loan Financing Account.....	719
Senate.....	13	Sovereign Credit Program Account.....	718
Senate Office Buildings.....	20	Space Operations.....	1002
Senate Preservation Fund.....	45	Space Technology.....	998
Senators' Official Personnel and Office Expense Account.....	14	Special Assistance to the President and the Official Residence of the	
Sergeant at Arms and Doorkeeper of the Senate.....	13	Vice President.....	967
Service Charges, Deposits, and Forfeitures.....	505	Special Benefits.....	651
Service-disabled Veterans Insurance Fund.....	894	Special Benefits for Certain World War II Veterans.....	1037
Servicemembers' Group Life Insurance Fund.....	895	Special Benefits for Disabled Coal Miners.....	654
Ship Disposal.....	812	Special Defense Acquisition Fund.....	736
Shipbuilding and Conversion, Navy.....	230	Special Education.....	245
Short Time Compensation Programs.....	642	Special Inspector General for Pandemic Recovery.....	835
Shuttered Venue Operators.....	1025	Special Inspector General for the Troubled Asset Relief Program.....	840
Small and Disadvantaged Business Utilization and Outreach.....	759	Special Recreation User Fee.....	922
Small Business Administration:		Special Supplemental Nutrition Program for Women, Infants, and	
Administrative Provisions.....	1032	Children (WIC).....	159

	Page		Page
Special Use Permit Fees.....	930	State, Department of—Continued	
Special Workers' Compensation Expenses.....	656	Repatriation Loans Financing Account.....	682
Spectrum Auction Direct Loan Financing Account.....	1083	Repatriation Loans Program Account.....	681
Spectrum Auction Program Account.....	1082	Representation Expenses.....	677
Spectrum Relocation Fund.....	978	Salaries and Expenses, IBWC.....	685
Sport Fish Restoration.....	542	United States Emergency Refugee and Migration Assistance Fund.....	689
SPR Petroleum Account.....	296	Working Capital Fund.....	680
Standard Setting Body, Payment to Standard Setting Body.....	1162	State, Local, and Tribal Justice Assistance.....	624
State and Local Law Enforcement Assistance.....	625	State, Private and Tribal Forestry.....	166
State and Tribal Assistance Grants.....	950	States Share from Certain Gulf of America Leases.....	572
State Grants and Demonstrations.....	356	STEM Education.....	1011
State HFA Direct Loan Financing Account.....	843	Stewardship Contracting Product Sales.....	172
State Infrastructure Banks.....	776	Strategic Petroleum Reserve.....	295
State Justice Institute, Salaries and Expenses.....	1149	Strengthening Mobility and Revolutionizing Transportation Grant Program.....	754
State Maritime Academy Operations.....	810	Student Aid Administration.....	256
State Mediation Grants.....	100	Student Financial Assistance.....	254
State Rental Assistance Program.....	461	Student Financial Assistance Debt Collection.....	258
State Small Business Credit Initiative.....	835	Student Loan Acquisition Account.....	265
State Supplemental Fees.....	1037	Submarine Security Activities.....	977
State Unemployment Insurance and Employment Service Operations.....	639	Substance Abuse and Mental Health Services Administration.....	354
State Wildlife Grants.....	535	Supplemental Highway Traffic Safety Programs.....	787
State, Department of:		Supplemental Nutrition Assistance Program.....	157
Administration of Foreign Affairs.....	671	Supplemental Payments to UMW Plans.....	517
American Sections, International Commissions.....	687	Supplemental Security Income Program.....	1036
Andean Counterdrug Programs.....	691	Supply and Technology Activities.....	985
Buying Power Maintenance.....	679	Supply Fund:	
Capital Investment Fund.....	674	Department of Homeland Security, United States Coast Guard.....	426
Center for Middle Eastern-Western Dialogue Trust Fund.....	695	Department of Veterans Affairs, Departmental Administration.....	913
Complex Crises Fund.....	690	Supreme Court of the United States.....	51
Construction, IBWC.....	686	Surety Bond Guarantees Revolving Fund.....	1026
Consular and Border Security Programs.....	673	Surface Transportation Board, Salaries and Expenses.....	1149
Contributions for International Peacekeeping Activities.....	685	Surveys, Investigations, and Research.....	530
Contributions to International Organizations.....	684		
Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America International Technology Security and Innovation Fund.....	692	<b>T</b>	
Democracy Fund.....	692	Tanker Security Program.....	813
Diplomatic Programs.....	671	Taos Settlement Fund.....	520
East-West Center.....	693	Tax Court Judges Survivors Annuity Fund.....	40
Educational and Cultural Exchange Programs.....	675	Taxpayer Services.....	857
Embassy Security, Construction, and Maintenance.....	676	TEACH Grant Financing Account.....	257
Emergencies in the Diplomatic and Consular Service.....	678	TEACH Grant Program Account.....	256
Enduring Welcome Administration and Support.....	690	Technical Assistance and Training.....	801
Fishermen's Guaranty Fund.....	694	Technology and Operations Support.....	859
Fishermen's Protective Fund.....	694	Technology Modernization Fund.....	987
Foreign Service National Defined Contributions Retirement Fund.....	680	Telecommunications Relay Services Fund, Federal Communications Commission.....	1082
Foreign Service National Separation Liability Trust Fund.....	683	Temporary Assistance for Needy Families.....	371
Foreign Service Retirement and Disability Fund.....	682	Temporary Student Loan Purchase Authority Conduit Financing Account.....	266
General and Administrative Provisions.....	695	Temporary Student Loan Purchase Authority Financing Account.....	264
General Fund Receipt Accounts.....	695	Tenant Based Rental Assistance.....	461
Global Health Programs.....	688	Tennessee Valley Authority Fund.....	1150
Global HIV/AIDS Initiative.....	688	Tennessee Valley Authority, Tennessee Valley Authority Fund.....	1150
H&L Fraud Prevention and Detection Fee.....	671	Terrorism Insurance Program.....	827
International Center, Washington, D.C.....	693	The Department of Defense Environmental Restoration Accounts.....	228
International Commissions.....	685	The White House.....	965
International Fisheries Commissions.....	687	Thriving Communities.....	752
International Information Programs.....	674	TIFIA General Fund Direct Loan Financing Account.....	757
International Litigation Fund.....	693	TIFIA General Fund Program Account.....	757
International Narcotics Control and Law Enforcement.....	691	TIFIA Highway Trust Fund Direct Loan Financing Account.....	755
International Organizations and Conferences.....	684	TIFIA Highway Trust Fund Program Account.....	763
Israeli Arab and Eisenhower Exchange Fellowship Programs.....	694	Tiger TIFIA Direct Loan Financing Account, Recovery Act.....	752
Migration and Refugee Assistance.....	689	Timber Production Expansion Guaranteed Loan Financing Account.....	166
Miscellaneous Trust Funds.....	684	Title 17 Innovative Technology Direct Loan Financing Account.....	305
National Endowment for Democracy.....	692	Title 17 Innovative Technology Guaranteed Loan Financing Account.....	308
Office of Inspector General.....	675	Title 17 Innovative Technology Loan Guarantee Program.....	303
Other.....	688	Title VI Indian Federal Guarantees Financing Account.....	465
Payment to Foreign Service Retirement and Disability Fund.....	679		
Payment to the American Institute in Taiwan.....	679		
Payment to the Asia Foundation.....	692		
Protection of Foreign Missions and Officials.....	678		

	Page		Page
Title V—General Provisions:		Transportation, Department of—Continued	
Department of Energy, General and Administrative		Ferry Service for Rural Communities.....	801
Provisions.....	324	Financial Assistance Oversight and Technical Assistance.....	797
Department of Labor, General and Administrative Provisions.....	669	Financial Management Capital.....	757
Tobacco Trust Fund.....	114	Formula Grants.....	799
Toxic Substances and Environmental Public Health, Agency for Toxic		General and Administrative Provisions.....	818
Substances and Disease Registry.....	349	General Fund Payment To National Surface Transportation and	
Trade and Development Agency.....	720	Innovative Finance Bureau Highway Trust Fund Account,	
Trade Enforcement Trust Fund.....	975	Upward Reestimates.....	749
Training and Employment Services.....	637	General Fund Receipt Accounts.....	818
Transfers from the Patient-Centered Outcomes Research Trust		General Provisions.....	818
Fund.....	391	General Provisions (Act-Wide).....	819
Transit Formula Grants.....	803	Grants to the National Railroad Passenger Corporation.....	793
Transit Infrastructure Grants.....	801	Grants-in-Aid for Airports.....	767
Transit Research.....	799	Grants-in-aid for Airports (Airport and Airway Trust Fund).....	771
Transition Initiatives.....	714	Great Lakes St. Lawrence Seaway Development Corporation.....	804
Transitional Housing Direct Loan Financing Account.....	901	Hazardous Materials Safety.....	805
Transitional Reinsurance Program.....	364	Highway Infrastructure Programs.....	777
Transmission Facilitation Fund.....	287	Highway Traffic Safety Grants.....	790
Transmission Facility Financing Direct Loan Financing Account.....	308	Highway Trust Fund.....	778
Transmission Facility Financing Program Account.....	286	Intercity Passenger Rail Grant Program.....	794
Transportation Demonstration Program.....	753	Job Access and Reverse Commute Grants.....	798
Transportation Planning, Research, and Development.....	760	Magnetic Levitation Technology Deployment Program.....	793
Transportation Security Administration.....	419	Maritime Administration.....	809
Transportation Services Economic Relief.....	833	Maritime Guaranteed Loan (Title XI) FFB Financing Account.....	816
Transportation, Department of:		Maritime Guaranteed Loan (Title XI) Financing Account.....	817
Administrative Expenses.....	798	Maritime Guaranteed Loan (Title XI) Program Account.....	815
Administrative Provisions:		Maritime Security Program.....	812
Federal Aviation Administration.....	774	Miscellaneous Appropriations.....	775
Federal Highway Administration.....	781	Miscellaneous Highway Trust Funds.....	781
Federal Motor Carrier Safety Administration.....	786	Miscellaneous Trust Funds.....	780
Federal Railroad Administration.....	797	Miscellaneous Trust Funds, Maritime Administration.....	818
Federal Transit Administration.....	804	Motor Carrier Safety.....	784
Maritime Administration.....	818	Motor Carrier Safety Grants.....	784
National Highway Traffic Safety Administration.....	791	Motor Carrier Safety Grants, General Fund.....	783
Office of the Secretary.....	764	Motor Carrier Safety Operations and Programs.....	785
Pipeline and Hazardous Materials Safety Administration.....	809	Motor Carrier Safety Operations and Programs, General	
Administrative Services Franchise Fund.....	770	Fund.....	783
Airport and Airway Trust Fund.....	771	National Culvert Removal, Replacement, and Restoration Grant	
Airport Infrastructure Grants.....	768	Program.....	754
Airport Terminal Program.....	767	National Highway Traffic Safety Administration.....	786
All Stations Accessibility Program.....	802	National Infrastructure Investments.....	752
Appalachian Development Highway System.....	776	National Motor Carrier Safety Program.....	784
Asset Concessions and Innovative Finance Assistance.....	753	National Network Grants to the National Railroad Passenger	
Assistance to Small Shipyards.....	811	Corporation.....	793
Aviation Insurance Revolving Fund.....	769	National Surface Transportation and Innovative Finance	
Aviation Manufacturing Jobs Protection Program.....	759	Bureau.....	751
Aviation User Fees.....	769	Natural Gas Distribution Infrastructure Safety and Modernization	
Cable Security Fleet.....	813	Grant Program.....	806
Capital Assistance for High Speed Rail Corridors and Intercity		Neighborhood Access and Environmental Programs.....	776
Passenger Rail Service.....	795	Next Generation 911 Implementation Grants.....	787
Capital Investment Grants.....	799	Next Generation High-speed Rail.....	795
Consolidated Rail Infrastructure and Safety Improvements.....	796	Northeast Corridor Grants to the National Railroad Passenger	
Consumer Assistance to Recycle and Save Program.....	786	Corporation.....	794
Crash Data.....	788	Northeast Corridor Improvement Program.....	795
Cyber Security Initiatives.....	758	Office of Civil Rights.....	758
Discretionary Grants (Highway Trust Fund, Mass Transit		Office of Inspector General.....	809
Account).....	803	Office of the Secretary.....	749
Electric or Low-Emitting Ferry Program.....	802	Operational Expenses.....	805
Emergency Preparedness Grants.....	808	Operational Support.....	755
Emergency Relief Program.....	775	Operations.....	765
Essential Air Service and Rural Airport Improvement Fund.....	760	Operations and Maintenance.....	804
Facilities and Equipment.....	766	Operations and Research.....	786
Facilities and Equipment (Airport and Airway Trust Fund).....	772	Operations and Research (Highway Trust Fund).....	789
Federal Aviation Administration.....	765	Operations and Training.....	809
Federal Highway Administration.....	775	Payments to Air Carriers.....	764
Federal Motor Carrier Safety Administration.....	783	Pipeline and Hazardous Materials Safety Administration.....	805
Federal Railroad Administration.....	791	Pipeline Safety.....	807
Federal Transit Administration.....	798	Port Infrastructure Development Program.....	816
Federal-aid Highways.....	779	Port of Guam Improvement Enterprise Fund.....	815
Federal-State Partnership for Intercity Passenger Rail		Public Transportation Emergency Relief Program.....	800
Grants.....	796	Rail Line Relocation and Improvement Program.....	795

	Page		Page
Transportation, Department of—Continued		Treasury, Department of the—Continued	
Rail Safety Technology Program.....	795	Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat	
Railroad Crossing Elimination Program.....	797	Restoration Trust Fund.....	852
Railroad Rehabilitation and Improvement Direct Loan Financing		Child and Dependent Care Tax Credit.....	867
Account.....	762	Claims, Judgments, and Relief Acts.....	850
Railroad Rehabilitation and Improvement Program.....	762	Clean Vehicle Credit.....	862
Railroad Research and Development.....	792	Committee on Foreign Investment in the United States Fund.....	825
Railroad Safety Grants.....	791	Community Development Financial Institutions Fund:	
Ready Reserve Force.....	814	Direct Loan Financing Account.....	837
Relief for Airports.....	767	Program Account.....	836
Research and Technology.....	749	Program, Emergency Support.....	838
Research, Engineering and Development (Airport and Airway Trust		Comptroller of the Currency.....	874
Fund).....	773	Continued Dumping and Subsidy Offset.....	851
Research, Engineering, and Development.....	768	Coronavirus Relief Fund.....	833
Restoration and Enhancement Grants.....	792	Credit for Previously-owned Clean Vehicles.....	862
Right-of-way Revolving Fund Liquidating Account.....	778	Cybersecurity Enhancement Account.....	822
Rural and Tribal Infrastructure Advancement.....	751	Debt Collection Fund.....	847
Safe Streets and Roads for All.....	754	Department-Wide Systems and Capital Investments	
Safety and Operations.....	791	Programs.....	823
Salaries and Expenses, Office of Inspector General.....	809	Departmental Offices.....	821
Salaries and Expenses, Office of the Secretary.....	750	Direct Efile Taskforce.....	862
Ship Disposal.....	812	Economic Stabilization Direct Loan Financing Account.....	831
Small and Disadvantaged Business Utilization and Outreach.....	759	Economic Stabilization Program Account.....	831
State Infrastructure Banks.....	776	Elective Payment for Energy Property and Electricity Produced	
State Maritime Academy Operations.....	810	from Certain Renewable Resources, Etc.....	861
Strengthening Mobility and Revolutionizing Transportation Grant		Emergency Capital Investment Fund.....	839
Program.....	754	Emergency Rental Assistance.....	834
Supplemental Highway Traffic Safety Programs.....	787	Energy Security.....	862
Tanker Security Program.....	813	Enforcement.....	858
Technical Assistance and Training.....	801	Exchange Stabilization Fund.....	830
Thriving Communities.....	752	Federal Financing Bank.....	853
TIFIA General Fund Direct Loan Financing Account.....	757	Federal Interest Liabilities to States.....	849
TIFIA General Fund Program Account.....	757	Federal Reserve Bank Reimbursement Fund.....	848
TIFIA Highway Trust Fund Direct Loan Financing Account.....	755	Federal Tax Lien Revolving Fund.....	873
TIFIA Highway Trust Fund Program Account.....	763	Financial Agent Services.....	849
Tiger TIFIA Direct Loan Financing Account, Recovery Act.....	752	Financial Crimes Enforcement Network.....	845
Transit Formula Grants.....	803	Financial Integrity Fund.....	845
Transit Infrastructure Grants.....	801	Financial Research Fund.....	828
Transit Research.....	799	Fiscal Service.....	846
Transportation Demonstration Program.....	753	General and Administrative Provisions.....	875
Transportation Planning, Research, and Development.....	760	General Fund Receipt Accounts.....	875
Trust Fund Share of FAA Activities (Airport and Airway Trust		General Provisions (Act-Wide).....	876
Fund).....	774	Gifts and Bequests.....	844
Trust Fund Share of Pipeline Safety.....	808	Gifts to the United States for Reduction of the Public Debt.....	872
Vehicle Safety and Behavioral Research Programs.....	788	GSE Mortgage-backed Securities Purchase Program Account.....	842
Vessel Operations Revolving Fund.....	814	GSE Preferred Stock Purchase Agreements.....	842
War Risk Insurance Revolving Fund.....	815	Guam World War II Claims Fund.....	850
Washington Metropolitan Area Transit Authority.....	798	Gulf Coast Restoration Trust Fund.....	852
Working Capital Fund.....	761	Homeowner Assistance Fund.....	834
Working Capital Fund, Volpe National Transportation Systems		Hope Reserve Fund.....	848
Center.....	756	Informant Payments.....	873
Travel Promotion Fund.....	1157	Information Technology System Modernization and Working Capital	
Treasury Forfeiture Fund.....	827	Fund.....	823
Treasury Franchise Fund.....	829	Interest on Uninvested Funds.....	849
Treasury Inspector General for Tax Administration.....	826	Interest Paid to Credit Financing Accounts.....	850
Treasury International Assistance Programs.....	704	Internal Revenue Collections for Puerto Rico.....	855
Treasury International Assistance Programs Guaranteed Loan		Internal Revenue Service.....	857
Financing Account.....	704	Internal Revenue Service Oversight Board.....	874
Treasury, Department of the:		IRS Miscellaneous Retained Fees.....	871
Administrative Provisions.....	876	Office of Financial Stability.....	839
Administrative Provisions, Internal Revenue Service.....	874	Office of Inspector General.....	824
Advanced Manufacturing Investment Credit.....	861	Office of Terrorism and Financial Intelligence.....	822
Air Carrier Worker Support.....	832	Payment of Government Losses in Shipment.....	849
Alcohol and Tobacco Tax and Trade Bureau.....	854	Payment to:	
Assessment Funds.....	874	Issuer of New Clean Renewable Energy Bonds.....	868
Build America Bond Payments, Recovery Act.....	863	Issuer of Qualified Energy Conservation Bonds.....	868
Bureau of Engraving and Printing.....	855	Issuer of Qualified School Construction Bonds.....	869
Bureau of Engraving and Printing Fund.....	855	Issuer of Qualified Zone Academy Bonds.....	869
Business Systems Modernization.....	860	the Resolution Funding Corporation.....	848
Capital Magnet Fund, Community Development Financial		United States Virgin Islands and Puerto Rico for Disaster Tax	
Institutions.....	843	Relief.....	869
Check Forgery Insurance Fund.....	851		

	Page		Page
Treasury, Department of the—Continued		U.S. Tax Court Fees.....	40
Payment Where:		U.S. Wildland Fire Service.....	586
American Opportunity Credit Exceeds Liability for Tax.....	868	Ukraine Loan Guarantees Financing Account.....	716
Certain Tax Credits Exceed Liability for Corporate Tax.....	867	Ultra-deepwater and Unconventional Natural Gas and Other	
Child Tax Credit Exceeds Liability for Tax.....	864	Petroleum Research Fund.....	299
Earned Income Credit Exceeds Liability for Tax.....	863	Unanticipated Needs.....	976
Health Coverage Tax Credit Exceeds Liability for Tax.....	865	Undistributed State and USAID Cancellations, International Affairs	
Small Business Health Insurance Tax Credit Exceeds Liability		Programs.....	738
for Tax.....	866	Unemployment Trust Fund.....	644
Presidential Election Campaign Fund.....	829	United Mine Workers of America 1992 Benefit Plan.....	1163
Private Collection Agent Program.....	872	United Mine Workers of America 1993 Benefit Plan.....	1163
Refundable Premium Tax Credit.....	870	United Mine Workers of America Benefit Funds:	
Refunding Internal Revenue Collections, Interest.....	870	United Mine Workers of America 1992 Benefit Plan.....	1163
Reimbursements to Federal Reserve Banks.....	847	United Mine Workers of America 1993 Benefit Plan.....	1163
Salaries and Expenses:		United Mine Workers of America Combined Benefit Fund.....	1163
Alcohol and Tobacco Tax and Trade Bureau.....	854	United Mine Workers of America Pension Funds.....	1164
Departmental Offices.....	821	United Mine Workers of America Combined Benefit Fund.....	1163
Financial Crimes Enforcement Network.....	845	United Mine Workers of America Pension Funds.....	1164
Fiscal Service.....	846	United States Capitol Police Mutual Aid Reimbursements.....	17
Small Business Lending Fund Financing Account.....	841	United States Coast Guard.....	422
Small Business Lending Fund Program Account.....	841	United States Commission on International Religious Freedom.....	43
Social Impact Demonstration Projects.....	842	United States Court of Appeals for the Armed Forces.....	227
Special Inspector General for Pandemic Recovery.....	835	United States Court of Appeals for the Federal Circuit.....	52
Special Inspector General for the Troubled Asset Relief		United States Court of Appeals for Veterans Claims:	
Program.....	840	Court of Appeals for Veterans Claims Retirement Fund.....	1154
State HFA Direct Loan Financing Account.....	843	Salaries and Expenses.....	1153
State Small Business Credit Initiative.....	835	United States Court of Federal Claims Judges' Retirement Fund.....	61
Taxpayer Services.....	857	United States Court of International Trade.....	53
Technology and Operations Support.....	859	United States DOGE Service.....	976
Terrorism Insurance Program.....	827	United States Emergency Refugee and Migration Assistance	
Transportation Services Economic Relief.....	833	Fund.....	689
Treasury Forfeiture Fund.....	827	United States Fish and Wildlife Service.....	533
Treasury Franchise Fund.....	829	United States Geological Survey.....	530
Treasury Inspector General for Tax Administration.....	826	United States Government Life Insurance Fund.....	903
Troubled Asset Relief Program, Housing Programs.....	840	United States Holocaust Memorial Museum, Holocaust Memorial	
Troubled Asset Relief Program, Housing Programs, Letter of Credit		Museum.....	1155
Financing Account.....	840	United States Institute of Peace.....	1155
U.S. Coronavirus Payments.....	864	United States Interagency Council on Homelessness, Operating	
U.S. Coronavirus Refundable Credits.....	865	Expenses.....	1156
United States Mint.....	856	United States International Development Finance Corporation.....	721
United States Mint Public Enterprise Fund.....	856	United States Mint.....	856
Tribal Energy Direct Loan Financing Account.....	307	United States Mint Public Enterprise Fund.....	856
Tribal Energy Loan Guarantee Program.....	306	United States Parole Commission.....	599
Tribal Indian Energy Resource Development Loan Guarantee		United States Quota, International Monetary Fund.....	734
Financing Account.....	307	United States Secret Service.....	430
Tribal Special Fund.....	568	United States Semiquincentennial Commission.....	45
Tribal Trust Fund.....	568	United States Sentencing Commission.....	62
Troubled Asset Relief Program, Housing Programs.....	840	United States Tax Court.....	40
Troubled Asset Relief Program, Housing Programs, Letter of Credit		United States Trustee System Fund.....	609
Financing Account.....	840	United States Victims of State Sponsored Terrorism Fund.....	609
Trust Fund Share of Expenses.....	428	United States-China Economic and Security Review Commission.....	43
Trust Fund Share of FAA Activities (Airport and Airway Trust		Universal Service Fund.....	1081
Fund).....	774	Upper Colorado River Basin Fund.....	526
Trust Fund Share of Pipeline Safety.....	808	Uranium Enrichment Decontamination and Decommissioning	
Trust Land Consolidation Fund.....	568	Fund.....	300
TSCA Service Fee Fund.....	955	Urban Agriculture and Innovative Production.....	121
TV Broadcaster Relocation Fund.....	1084	Urban and Environmental Credit Guaranteed Loan Financing	
		Account.....	727
U		Urban and Environmental Credit Program Account.....	727
U.S. Agency for Global Media:		Urban Park and Recreation Fund.....	547
Broadcasting Capital Improvements.....	1153	USDA Supplemental Assistance.....	100
Buying Power Maintenance.....	1153	Utah Reclamation Mitigation and Conservation Account.....	529
Foreign Service National Separation Liability Trust Fund.....	1153		
International Broadcasting Operations.....	1152	V	
U.S. Capitol Preservation Commission.....	47	Vaccine Injury Compensation.....	332
U.S. Coronavirus Payments.....	864	Vaccine Injury Compensation Program Trust Fund.....	333
U.S. Coronavirus Refundable Credits.....	865	Vehicle Safety and Behavioral Research Programs.....	788
U.S. Customs and Border Protection.....	408	Vessel Operations Revolving Fund.....	814
U.S. Customs Refunds, Transfers and Expenses, Unclaimed and		Veterans Affairs Life Insurance.....	896
Abandoned Goods.....	416	Veterans Affairs, Department of:	
U.S. Immigration and Customs Enforcement.....	416	Administrative Provisions, Departmental Administration.....	915
U.S. Patent and Trademark Office.....	209	Benefits Programs.....	888
U.S. Senate Caucus on International Narcotics Control.....	14	Board of Veterans Appeals.....	909

	Page		Page
Veterans Affairs, Department of—Continued		Vietnam Education Foundation, Vietnam Debt Repayment Fund.....	1156
Bridging Rental Assistance for Veteran Empowerment.....	884	Violence against Women Prevention and Prosecution Programs.....	630
Canteen Service Revolving Fund.....	887	Visitor Experience Improvements Fund.....	546
Compensation and Pensions.....	888	VISTA Advance Payments Revolving Fund.....	1057
Construction, Major Projects.....	905	Vocational Rehabilitation Direct Loan Financing Account.....	901
Construction, Minor Projects.....	906		
Cost of War Toxic Exposures Fund.....	907	<b>W</b>	
Departmental Administration.....	905	Wage and Hour Division.....	657
DOD-VA Health Care Sharing Incentive Fund.....	882	War Risk Insurance Revolving Fund.....	815
Filipino Veterans Equity Compensation Fund.....	893	Washington Aqueduct.....	927
Franchise Fund.....	914	Washington Metropolitan Area Transit Authority.....	798
General Administration.....	908	Water and Related Resources.....	518
General and Administrative Provisions.....	918	Water Bank Program.....	121
General Fund Receipt Accounts.....	918	Water Infrastructure Finance and Innovation Direct Loan Financing Account.....	954
General Operating Expenses, Veterans Benefits Administration.....	893	Water Infrastructure Finance and Innovation Financing Acct Corps.....	919
General Post Fund, National Homes.....	888	Water Infrastructure Finance and Innovation Program Account: Corps of Engineers—Civil Works.....	919
General Provisions.....	918	Environmental Protection Agency.....	953
Grants for Construction of State Extended Care Facilities.....	906	Watershed and Flood Prevention Operations.....	118
Grants for Construction of Veterans Cemeteries.....	907	Watershed Rehabilitation Program.....	120
Housing Direct Loan Financing Account.....	897	Weapons Activities.....	276
Housing Guaranteed Loan Financing Account.....	898	Weapons Procurement, Navy.....	230
Housing Liquidating Account.....	899	Western Area Power Administration, Borrowing Authority, Recovery Act.....	313
Information Technology Systems.....	910	White Earth Settlement Fund.....	557
Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund.....	886	White House Repair and Restoration.....	966
Medical and Prosthetic Research.....	885	Wildfire Suppression Operations Reserve Fund:	
Medical Care Collections Fund.....	886	Department of Agriculture, Forest Service.....	171
Medical Community Care.....	880	Department of the Interior, U.S. Wildland Fire Service.....	588
Medical Facilities.....	883	Wildland Fire Management:	
Medical Services.....	879	Department of Agriculture, Forest Service.....	168
Medical Support and Compliance.....	881	Department of the Interior, Department-Wide Programs.....	582
National Cemetery Administration.....	912	Wildland Fire Service Operations.....	586
National Service Life Insurance Fund.....	902	Wildlife Conservation.....	942
Native American Direct Loan Financing Account.....	900	Working Capital Fund:	
Native American Veteran Housing Loan Program Account.....	900	Department of Agriculture, Executive Operations.....	71
Office of Inspector General.....	910	Department of Agriculture, Forest Service.....	178
Post-Vietnam Era Veterans Education Account.....	902	Department of Commerce, Departmental Management.....	189
Readjustment Benefits.....	890	Department of Commerce, National Institute of Standards and Technology.....	214
Recurring Expenses Transformational Fund.....	915	Department of Energy, Departmental Administration.....	320
Service-disabled Veterans Insurance Fund.....	894	Department of Homeland Security, Management Directorate.....	405
Servicemembers' Group Life Insurance Fund.....	895	Department of Housing and Urban Development, Management and Administration.....	497
Supply Fund.....	913	Department of Justice; Justice Operations, Management, and Accountability.....	598
Transitional Housing Direct Loan Financing Account.....	901	Department of Labor, Departmental Management.....	666
United States Government Life Insurance Fund.....	903	Department of State, Administration of Foreign Affairs.....	680
Veterans Affairs Life Insurance.....	896	Department of the Interior, Bureau of Land Management.....	509
Veterans Choice Fund.....	887	Department of the Interior, Bureau of Reclamation.....	526
Veterans Electronic Health Care Record.....	911	Department of the Interior, Department-Wide Programs.....	582
Veterans Health Administration.....	879	Department of the Interior, United States Geological Survey.....	532
Veterans Housing Benefit Program Fund.....	896	Department of Transportation, Office of the Secretary.....	761
Veterans Insurance and Indemnities.....	892	Environmental Protection Agency.....	958
Veterans Medical Care and Health Fund.....	884	General Services Administration, General Activities.....	994
Veterans Reopened Insurance Fund.....	894	International Assistance Programs, Agency for International Development.....	716
Veterans Special Life Insurance Fund.....	904	National Aeronautics and Space Administration.....	1004
Vocational Rehabilitation Direct Loan Financing Account.....	901	Volpe National Transportation Systems Center.....	756
Veterans Choice Fund.....	887	World Trade Center Health Program Fund.....	330
Veterans Electronic Health Care Record.....	911	World Trade Center Health Program Fund for Certain WTC Responders at the Pentagon and Shanksville, Pennsylvania.....	332
Veterans Employment and Training.....	646	World War I Centennial Commission.....	44
Veterans Health Administration.....	879		
Veterans Housing Benefit Program Fund.....	896	<b>Y</b>	
Veterans Insurance and Indemnities.....	892	Yard Fund.....	427
Veterans Medical Care and Health Fund.....	884		
Veterans Reopened Insurance Fund.....	894		
Veterans Special Life Insurance Fund.....	904		
Veterans' Employment and Training Service.....	646		
Victims Compensation Fund.....	608		
Vietnam Debt Repayment Fund.....	1156		

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